

THE ANDHRA PRADESH ACCOUNTS CODE

Volume-I

(Third Edition)

(Updated upto August, 2014)

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PREFACE

The existing Andhra Pradesh Account Code Volume-I was last revised in 1976 and many changes have taken place in accounting procedures since then, i.e., during the last 38 years. It is time to revise the Code. While revising the Code in this Third Edition, the provisions of the following Rules and Regulations have been incorporated:-

- (i) Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971;
- (ii) Controller General of Accounts, Ministry of Finance letters dated 05-10-1986 and 23-03-1988 on Pension/Leave Salary allocation;
- (iii) Account Code for Accountants General; and
- (iv) Government Account Rules, 1990 issued by Government of India.

2. The Andhra Pradesh Accounts Code comprises the Comptroller and Auditor General's Rules issued in the new Account Code together with 'Local Rulings' relating to local variations in accounts procedure. The Comptroller and Auditor General's Account Code is divided into four volumes, viz., :-

- Volume – I – General Principles and Methods of Accounts,
- Volume – II – Treasury Accounts,
- Volume – III – Departmental Accounts, and
- Volume – IV – Accounts kept in Accounts Offices.

Volume IV of Comptroller and Auditor General's Account Code is not included in the Andhra Pradesh Account Code, as it contains only instructions regarding the maintenance of Accounts in Accounts Offices. The Andhra Pradesh Account Code is, therefore issued in three Volumes, which correspond to the first three of the Comptroller and Auditor General's Account Code.

3. Volume I of the Code describes the functions of the Comptroller and Auditor General of India in relation to Government accounts and the General Guidelines of the system of these accounts and also sets out the main directions issued by him with the approval of the President by virtue of the provisions of Article 150 of the Constitution. The list of Major and Minor Heads of Account of Central and State receipts and disbursements, which forms an Appendix to Volume I of the Comptroller and Auditor General's Account Code, has been printed and issued by him separately for convenience of reference. Extracts from this list relating to State transactions have been printed as Appendix (1) to Andhra Pradesh Budget Manual.

The Comptroller and Auditor General had explained the general position in regard to accounting arrangements as given below:-

"The instructions contained in this List and the directions contained in this Volume should, unless the contrary intention has been expressed, be considered as mandatory and binding on all concerned. Chapter 2 of this Volume while being descriptive of the accounting arrangements must be considered as prescribing a system of accounts the detailed directions concerning which are contained in the subsequent Volumes of this Code. The Incidence Rules which are included in this Volume (Appendix 3), based as they are on arrangements made

between the different Governments by mutual agreement, do not fall strictly within the scope of the directions under Article 150 of the Constitution. It has been recognized, however, that once arrangements of this has been accepted by the Governments concerned, it forms basis of the proper accounting for the transactions to which it relates. It will not, therefore, be possible to make any modifications in such an arrangement without considering the consequential changes in the accounting arrangements. No Incidence Rule included in this Volume can be modified without the concurrence of the Comptroller and Auditor General-cum-President.”

Certain rules of the Comptroller and Auditor General in Volume I vest power in the State Government to frame rules or to issue orders in regard to particular matter, e.g., Article 43 and the Note and Article 59. The rules and orders issued by the State Government on such subjects have been incorporated as “Local Rulings” under the relevant Articles. Similarly certain rules of local interest which are not inconsistent with the basic principles laid down by the Comptroller and Auditor General, have been included as “Local Ruling” in the relevant places for convenience of reference.

4. Volume II of the Code contains the directions of Comptroller and Auditor General relating to the initial accounts kept by Treasuries and the form in which Accounts are rendered by them to the Audit and Accounts Offices under his control. Similarly, Volume III contains the Comptroller and Auditor General’s directions regarding the initial and subsidiary accounts kept by Public Works and Forest Departmental Officers and the Accounts submitted by these Officers to Audit and Accounts Offices.

“Article 150 of the Constitution and Sections 10, 11 and 12 of the Comptroller and Auditor General’s (Duties Powers and Conditions of Service) Act, 1971 confers on the Comptroller and Auditor General-cum-President full powers to issue directions regarding the form in which the initial and subsidiary accounts in any department of the Central or State Government should be kept and such power is obviously necessary in order to enable the Comptroller and Auditor General to discharge his responsibility for keeping the accounts of the Central and State Governments.

5. The Directions and “Local Rulings” in the Andhra Pradesh Account Code supercede instructions relating to accounts procedure in the Andhra Pradesh Treasury Code, the Andhra Pradesh Financial Code, and the Andhra Pradesh Public Works Accounts Code and the Andhra Pradesh Forest Department Account Code.

6. Amendments to the Comptroller and Auditor General’s rules included in the Andhra Pradesh Account Code can be made only by the Comptroller and Auditor General with the approval wherever necessary, of the President. The Andhra Pradesh Government have the power to alter the “Local Rulings” relating to matters in respect of which the Comptroller and Auditor General’s rules vest power in the State Government to frame rules. Any Officer who notices an error or omission in this code should report it to the head of his department. If the Head of the Department considers that there is a real error or omission requiring amendment, he should submit suitable proposals to the Government in the Administrative Department. Such proposals should be submitted through the Accountant General, who will forward them with his comments to the Government in the administrative department. The administrative department needs to consult the Finance (TFR) Department before the Comptroller and Auditor General is addressed for approval to an amendment to any of the rules and before any order is issued amending any “Local Ruling”.

7. As there has been a great demand for the supply of copies of this edition from several offices, the Andhra Pradesh Account Code Volume-I brought up-to-date and got reprinted as third edition. While doing this, opportunity has been used to make the following changes in the rules, Local Rulings, issued by State Government:-

- (a) Certain consequential and formal amendments, that are necessitated in the changed circumstances, have been made;
- (b) All amendments issued by Andhra Pradesh Government from 1974 to 2014 have been incorporated.
- (c) The provisions of Articles which have become redundant have not been printed in this volume. However, if any reference is to be made to such provisions, the previous volume of Andhra Pradesh Account Code may be referred to.

8. This Compilation has been possible due to the meticulous efforts of Sri V.Mallikharjuna Sarma, Sr. Audit Officer (Retd.) (A.G's Office), Sri K.V.S.K.S. Papa Rao, Deputy Secretary to Government, Sri J. Venkateswara Reddy, Asst. Secretary to Government, and Sri A. Venkateswara Rao, Section Officer, TFR Section. It is hoped that this book will fully satisfy the needs of Officials dealing with Departmental accounts in their day to day work.



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VOLUME-I

GENERAL PRINCIPLES AND METHODS OF ACCOUNTS

Definitions

In this volume, unless the context otherwise required, the following expressions have the meanings hereby respectively assigned to them-that is to say-

(a) '**Accountant General**', means the Head of an Office of Accounts subordinate to the Comptroller and Auditor General of India.

(b) '**Bank**' means any branch of the State Bank of India acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (2 of 1934), any branch of a subsidiary bank as defined in Section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) which is authorized to transact Government business as agent of the State Bank of India, or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of sub-section(1) of Section 45 of the Reserve Bank of India Act, 1934 (2 of 1934);

(c) "**Chief Accounting Authority**" means the Secretary of a Ministry or Department of the Government of India in which the Departmentalized System of Accounting has been introduced and in the case of a Union Territory with separated accounts, it's Chief Secretary/Chief Commissioner.

(d) "**Civil Accounts Officer**", means an Accounts Officer subordinate to the Comptroller and Auditor General, or a Principal Accounts Officer and or Pay and Accounts Officer functioning under the Scheme of Departmentalization of Central Government (Civil) Accounts or under separated accounts set up of Union Territories, Government or Administration as the context may imply. The expression 'Civil Accounts Office' should also be construed accordingly.

(e) '**Comptroller and Auditor General**' means the Comptroller and Auditor General of India appointed under Article 148 of the Constitution of India.

(f) '**Controller General of Accounts**' means the Controller General of Accounts in the Ministry of Finance (Department of Expenditure), who *inter alia*, is responsible for prescribing the form of accounts of the Union and States, and to frame, or revise, Rules and Manuals relating thereto on behalf of the President of India in terms of Article 150 of the Constitution of India, on the advice of the Comptroller and Auditor General of India.

(g) "**Consolidated Fund**" means the Consolidated Fund of India or of a State, referred to in clause(1) of Article 266 of the Constitution, or of a Union Territory Government, referred to in Section 47 of the Union Territories Act, 1963, or all the three, as the context may imply (Appendix 3).

(h) **'Contingency Fund'**, means the contingency Fund of India established in pursuance of clause (1) of Article 267 of the Constitution or the Contingency Fund of a State established in pursuance of clause (2) of Article 267 of the Constitution, or the Contingency Fund of a Union Territory Government established in pursuance of Section 48 of the Union Territories Act, 1963, or all the three, as the context may imply (Appendix-3).

(i) **'Defence Department'** means that Department of the Central Government, whose expenditure is met from the Demands for Grants relating to Defence Services.

(j) **'Government'** means the Central (Union) Government or State Government, or Union Territory Government, or all the three, as the context may imply.

(k) **'Public Account'** means the Public Account of India or the Public Account of a State referred to in clause 2 of Article 266 of the Constitution or both as the context may imply (Appendix-3).

(l) **'Reserve Bank'** means any office or branch of the Banking Department, of the Reserve Bank of India constituted under the Reserve Bank of India Act, 1934 (2 of 1934).

(m) **'State'**, except where it appears otherwise from the context, refers to a State included in the First schedule to the Constitution.

(n) **'The Constitution'**, means the Constitution of India.

(o) **'Treasury'**, includes a Sub-Treasury, Pay and Accounts Officer and Assistant Pay and Accounts Officer. It also includes Pay and Accounts Officer (Works and Accounts).

CHAPTER 1
FUNCTIONS OF THE COMPTROLLER AND AUDITOR-GENERAL
IN RELATION TO ACCOUNTS

Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971

Article 1. The functions of the Comptroller and Auditor-General are derived mainly from the provisions of Articles 149 to 151 of the Constitution of India. Article 149 envisages an Act of Parliament to regulate the duties and powers of the Comptroller and Auditor-General. Parliament has enacted the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (herein after called the Act) which came into force from 15th December, 1971.

The Act prescribes *inter alia* duties and powers of the Comptroller and Auditor-General in relation to the Accounts of the Union, the States, Union Territories and other authorities and bodies.

Till the Act came into force, Comptroller and Auditor-General, under the transitional provisions in Article 149 of the Constitution, continued to perform the duties and exercise powers in relation to the accounts of the Union and of the States as provided in the Audit and Accounts Order, 1939 as adopted. The Act has superseded the provisions of the said Order.

The relevant provisions of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (duly incorporating the amendments made in 1976 and 1984) defining the duties and powers of the Comptroller and Auditor-General in relation to accounts are reproduced below. References there to the 'Act' should be construed as references to the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971:-

Section 10. (1) The Comptroller and Auditor-General shall be responsible:-

(a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control, by the treasuries, offices or departments responsible for the keeping of such accounts; and

(b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary;

Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling:-

- (i) the said accounts of the Union (either at once or gradually by the issue of several orders); or
- (ii) the accounts of any particular services or departments of the Union;

Provided further that the Governor of a State may with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order relieve him from the responsibility for compiling-

- (i) the said accounts of the State (either at once or gradually by the issue of several orders);or
- (ii) the accounts of any particular services or Departments of the State:

Provided also that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(2) Where under any arrangement, a person other than the Comptroller and Auditor-General has, before the commencement of this Act, been responsible-

- (i) for compiling the accounts of any particular service or department of the Union or of State, or
- (ii) for keeping the accounts of any particular class or character, such arrangement shall notwithstanding anything contained in sub-section (1), continue to be in force unless after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i),by an order of the President or the Governor of the Sate, as the case may be, and in the case referred to in clause (ii) by an order of the President.

Section 11. The Comptroller and Auditor-General shall, from the accounts compiled by him or by the Government or any other person responsible in that behalf prepare in each year accounts (including in the case of accounts compiled by him, Appropriation Accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union Territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union Territory having a Legislative Assembly, as the case may be, on or before such dates as he may, with the concurrence of the Government concerned, determine;

Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursement for the purpose of the Union or of a Union Territory having a Legislative Assembly:

Provided further that the Governor of a Sate may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the State.

Section 12. The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union Territories having Legislative Assemblies, as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for.

Section 18. (1) The Comptroller and Auditor-General shall, in connection with the performance of his duties under this Act have authority:-

- (a) to inspect any office of accounts under the control of the Union or of a State, including Treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him;
- (b) to require that any accounts, books, papers, and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection.
- (c) To put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or Department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.

Section 21. Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his Department as may be authorized by him in this behalf by general or special order:

Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise no officer shall be authorized to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or the Government of Union Territories Act, 1963 (Act 20 of 1963) to submit to the President or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be.

Section 22. (1) The Central Government may, after consulting with the Comptroller and Auditor-General, by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

- (a) the manner in which initial and subsidiary accounts shall be kept by the treasuries, offices and departments rendering accounts to audit and accounts offices;
- (b) the manner in which the accounts of the Union or of a State or of any particular service or Department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept.
- (c) The manner in which the accounts of stores and stock shall be kept in any office or Department of the Union or of a State, as the case may be;
- (d) Any other matter which is required to be, or may be, prescribed by rules.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and it, before the expiry of the session immediately following the session or the successive sessions aforesaid both Houses agree in making any modification in the rules or both Houses agree that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Article 2. Deleted

Articles of the Constitution to be kept in view in devising the form of Accounts

Article 3. According to Article 150 of the Constitution, the form in which the accounts of the Union and of States shall be kept is to be prescribed by the President on the advice of Comptroller and Auditor General of India. This function is exercised by the Controller General of Accounts, Ministry of Finance (Department of Expenditure) on behalf of the President of India.

Subsidiary instructions that would be necessary for carrying into effect the provisions of these rules and in particular, instructions for opening new heads of accounts or modifications of the existing ones or instructions relating to the content and manner of maintenance of accounts will be issued by the Controller General of Accounts in the Ministry of Finance on the advice of the Comptroller and Auditor-General could be assumed to have been obtained.

Special Provisions Relating to Railways, Posts, Telecommunications and Defence Department

Article 4. For the sake of practical convenience, the forms of accounts including Appropriation Accounts relating to Railways, Posts, Telecommunications and Defence Department may be determined by the Departmental Accounting Authority within such a range and covering such aspects as may be prescribed by the Central Government in the Ministry of Finance (Department of Expenditure) Controller General of Accounts on the advice of the Controller and Auditor-General of India. The provisions of Article 150 of the Constitution will be deemed to have been satisfied if the forms so determined are not questioned by the Controller General of Accounts and the Comptroller and Auditor-General of India.

Note:- With effect from 1982-83, the Ministry of Railways, Controller General of Defence Accounts and Director General, Posts have been delegated functions of the Central Government under Article 150 of the Constitution in so far as such functions relate to the opening of sub-heads and detail heads of accounts under various major and minor heads of accounts pertaining to the their Departments subject to the following conditions.

- (a) Powers as above shall be exercised in consultation with the accredited Audit Officer namely ADAI, Railways, Director of Audit, Defence Services or Director of Audit, Posts.
- (b) Orders so issued should be consistent with the instructions that are issued as envisaged in Article 3 above.

Appropriation Accounts

Article 5. The form of Appropriation Accounts which the Comptroller Auditor-General is required to prepare under Section 11 of Comptroller & Auditor General's (DPC) Act, 1971, is not dealt with in this code. The instructions relating to the preparation of such Accounts by the Accountants General are included in the Manual of Standing Orders (Accounts and Entitlements) issued by the authority of the Comptroller and Auditor-General. The object of these Accounts is to relate expenditure brought into account during a financial year to the several items specified in the Schedules to the Appropriation Accounts passed under Articles 114-116 or Articles 204-206 of the Constitution. As no special process of Accounting is involved in the preparation of Appropriation Accounts, they should be regarded as complimentary to the Accounts of Annual Receipts and Disbursements referred in Section 11 of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

CHAPTER 2

GENERAL OUTLINES OF THE SYSTEM OF ACCOUNTS

Consolidated Funds, Contingency Funds and Public Accounts of India and of the States

Article 7. The Central Government and the State Governments have separate Consolidated Funds of their own, entitled 'the Consolidated Fund of India' and 'the Consolidated Fund of the State', respectively, into which the revenues received by the Central (including Union Territories)/ State Governments, loans raised by Government through market borrowings by way of issuing bonds/securities, loans or ways and means advances, and moneys received by that Government in repayment of loans are credited, and from which the expenditure of that Government when so authorized by the appropriate Legislature is met. The Central Government and the State Governments have also separate Public Account entitled 'the Public Account of India' and 'the Public Account of the State', respectively, into which all other public moneys received by or on behalf of the Central (including Union Territories)/ State Governments are credited and from which disbursements are made in accordance with the prescribed rules.

The procedure to be followed for the payment into and the withdrawal, transfer or disbursement of moneys from, the Consolidated Fund and the Public Account and for the custody of moneys standing in that Fund and account is regulated by law made by the appropriate Legislature and, pending such legislation, by the rules made by the President or the Governor of the State, as the case may be, under Article 283 of the Constitution. The President and the Governor of the States have authorized under this Article the continuance of the rules in force before the commencement of the relevant provisions of the Constitution. These rules include provisions to secure that all public moneys received on account of the Central Government or of the State shall, with such exceptions as may be specified in them, be paid into the Consolidate Fund or the Public Account of India or of the State concerned, as the case may be.

Note:-Though the transactions of the Railway Department form part of the Consolidated Fund, the Contingency fund and the Public Account of India, they are nevertheless taken against the Railway Fund which has been created *pro forma* in the books of the Reserve Bank of India.

Article 7-A. The Central Government and each State Government have or may have a separate Contingency Fund, entitled 'the Contingency Fund of India' and 'the Contingency fund of the State', respectively. The Fund will be at the disposal of the President or the Governor of the State to enable advances to be made by him for meeting unforeseen expenditure, pending authorization of such expenditure by Parliament or the State Legislature under Appropriations made by law. The procedure to be followed for the custody of, payment of moneys into and the withdrawal of moneys from such Fund is regulated by law made by the appropriate Legislature and pending such legislation by the rules made by the President or the Governor of the State.

Article 8. Save as may be specifically provided in any case, cash balances in the separate 'Consolidated Funds or Contingency Funds and Public Accounts of India and of States' are kept with the Bank.

Account of the Central and State Government with the Bank

Article 9. The Central Government and each of the State Government have made separate agreements with the Reserve Bank of India by virtue of which the general banking business of these Governments (in which business is included the receipt, collection, payment and remittance of moneys on behalf of Government) is carried on and transacted by the Bank in accordance with and subject to the provisions of the agreement and of the Reserve Bank of India Act, 1934, and in accordance with and subject to such orders as may from time to time be given to the Bank by the Central Government or the State Government, as the case may be. Central or State Government business is transacted at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed. The Central Government, as a general rule, operates on every office and branch of the Reserve Bank of India and on every branch of the State Bank of India throughout India acting as the agent of the Reserve Bank. The operations of each State are confined to the offices and branches of the two Banks which have been designated as falling within the area of that particular State. The receipt and payment of moneys on behalf of a State outside its jurisdiction are ordinarily arranged through the Accountant-General of the State in which the transactions take place.

Note:- The Government of Sikkim State have not so far entered into agreement with the Reserve Bank of India for the conduct of their general banking business by the Bank.

[The Agreement between the Governor of the State of Andhra Pradesh and the Reserve Bank of India is printed as Appendix I to the Andhra Pradesh Treasury Code, Volume. II]

Article 10. Each office or branch of the Reserve Bank or the State Bank of India acting as agent of the Reserve Bank, shall keep a separate account of cash transactions undertaken by it on behalf of the State Government with in whose area it is situated. All transactions which cannot be debited of the Central Government with the Bank and transactions of other State Governments shall be taken to the account of the Government of the State in which they occur. Statement of these transactions together with all supporting vouchers, challans paid cheques, etc., shall be forwarded by each office and branch of the Bank daily to the local Treasury Officer or to the Accountant General as the case may be. The transactions shall also be reported to Central Accounts Section, Reserve bank of India, Nagpur.

Note-1:- The transactions of Railways at offices and branches of the Reserve bank are distinguished from other Central transactions in the initial accounts and are classified by each Railway separately. These transactions are taken against the Railway Fund in the books of the Reserve Bank direct and do not therefore pass through the Treasury Accounts or consequently through the accounts of the Civil Accountant-General. Each Office and branch of the Bank furnishes the Accounts Officer of each Railway separately every day with a copy of the daily scroll relating to the transactions of that Railway together with the requisite vouchers.

Note-2:- With effect from 1st February 1978 transactions on account of discharge value of, and periodical interest on securities of State Governments, as well as receipts on account of subscriptions against market loans floated by State Governments are taken by cash balance of the State Government concerned with the Central Accounts Section of the Reserve Bank of India, Nagpur.

Article 11. Each branch Of the State Bank of India transacting Government business as agent of the Reserve Bank classifies the daily receipts and disbursements on behalf of Government in two groups, Central and State, the latter embracing transactions not only on behalf of the State in which the Bank is situated but also on behalf of other States in which the Bank is situated but also on behalf of other States. Separate statements of transactions of the Central Government and of those taken against the provincial account are forwarded by each branch daily with supporting vouchers to the local Treasury Officer or to the Accountant-General, as the case may be. The total of such transactions are also reported by the bank through the Central Accounts Office of the State Bank.

Note:- The procedure prescribed in the note-1 under Article 10 is followed in respect of Railway transactions taking place at each branch of the State Bank of India.

Article 12. Complete accounts of the Central Government and each of the State Government with the Bank shall be maintained by the Central Accounts Section of the Reserve Bank at Nagpur which shall also act as a General Clearing House for the adjustment of (i) all transactions between different State Governments and (ii) such transactions between the Central and State Governments as may be specified by the Central Government. All adjustments to be made between the accounts of different State Governments as well as all payments which one of these Governments has to make to another shall be advised by the Accountant General authorized in this behalf to the Central Accounts Section of the Reserve Bank which will pass the necessary entries in the accounts of the Governments concerned, maintained in its books. Similarly, such adjustments in the case of specified transactions between the Central Government and the State Governments as well as transactions between Defence, Posts, Telecommunications and Railways *inter se* will be advised to the Central Accounts Section of the Reserve Bank by the Accountant General authorized in this behalf for making monetary settlement in the accounts of the Government concerned maintained in the books of the Bank. However, the advices to be sent by the Accountant General to the Central Accounts Section, Reserve Bank of India, Nagpur debiting to Central Government balances shall be supported by a certificate to the effect that “this advice represents withdrawal of an earlier erroneous credit to the Central Government and does not represent withdrawal of payments already made which were due to the Central Government and that necessary details are being furnished to the Principal Accounts Officer of the Central Government concerned”. Details of transfers affected in its books against the balance of the State Government or of the Central Government (and between accounts of Defence, Posts, Telecommunications and Railways *inter se*) as the case may be, on account of adjustments advised by Accounts Officers, authorized for the purpose, shall be communicated by the Central Accounts Section of the Bank to the originating as well as to the effected Accounts Officer or Accounts Officer of the concerned Ministry/Department of the Central Government at the close of each day. At the close of the accounts of each month, a statement of closing balance of each State Government in the books of the Bank after taking into account all cash transactions in all the Offices, branches and agencies of the Bank and the adjusting transactions in its own books shall be forwarded by the Central Accounts Section to the Accounts Officer concerned.

Similarly, a statement of the closing balance of the Central Government comprising:-

- i. Central Government Account Balance (in respect of Central transactions of Accounts Officers and separated accounts of Union Territories only).

- ii. Railway Fund Balance,
- iii. Postal Account balance,
- iv. Telecommunication Account Balance,
- v. Defence Account balance.
- vi. Departmentalized Ministries Account Balance,
- vii. Total

shall be sent to the Controller General of Accounts. Besides, the Central Accounts Section of Reserve Bank of India shall maintain individual accounts of all the Central Government Ministries/Departments as well as accounts of Railway Fund, Posts, Telecommunications and Defence and send a monthly statement to the Controllers of Accounts, Railway Board, Postal Board, Telecommunications Commission and Controller General of Defence Accounts. To keep the transactions under Departmentalized system distinct from other Central transactions, the Central Accounts Section of Reserve Bank of India shall maintain a separate Proforma account styled "Departmentalized Ministries Account".

Note:- In respect of Accountant General having separate Central Section of Accounts in their books and of Accountant General Accredited with Union Territory Government/Administrations, the Central Accounts Section of the Reserve Bank of India, Nagpur shall send a statement of closing balance of each such account to the concerned Accountant General, Principal Accounts Officer of the Ministry/Department and the Accountant General of Union Territory Government/Administration, at the close of each month's account with such supporting details as may be prescribed by the Reserve Bank of India, in consultation with the Controller General of Accounts.

Transactions of other Governments in State Treasuries

Article 13. Cash balance held in a State Treasury form part of the Consolidated Fund, the Contingency Fund (if one has been established) and the Public Account of the State to which the Treasury belongs. The Treasury Rules of each State Government issued under Article 283 of the Constitution, however, provide that moneys may be received and payments made on behalf of other State Governments, by a State Treasury, similarly, moneys may be received and payments made by such treasuries on behalf of the Central Government in the case of certain specified transactions. All such receipts and payments on behalf of other State Governments and the Central Government other than transactions of Central (Civil) pensions vide (b) *infra* shall be taken in the first instance against the cash balance of the State concerned. On receipt of intimation of such transactions through the Monthly Treasury Account or otherwise the Accountant General shall take the following action:-

- (a) In the case of transactions pertaining to other State Governments, the Accountant General shall make the requisite adjustments through the Central Accounts Section of the "Reserve Bank" against the balances of other State Governments concerned.

Note-(i): This Procedure shall also be applicable to moneys received in the office of the Accountant General on behalf of another State and book entries made in the office of the Accountant General affecting the accounts of another State Government.

Note-(ii):-As the general banking business of the State Government of Sikkim is at present, not conducted by the Reserve Bank of India, the settlement of transactions between that State Government and other States/ Centre is effected in cash or by demand drafts in accordance with the instructions contained in separate orders.

(b) in the case of such transactions of the Central Government at bank treasuries, as are required, to be brought to account in the Central Section or accounts of the Accountant General (such as those of Central Civil Pension) these will be taken directly against the balance of the Central Government by the bank in which the transaction arises and the Central Accounts Section of the Reserve Bank, with reference to the consolidated statement of daily transactions of this nature reported to it by the link branch of the Bank accredited to the Treasuries. If such transactions take place in Non-bank treasuries, the necessary adjustments against the balances of the Central and State Governments, shall be made through the Central Accounts Section of the Bank by the State Accountant General. [But See Note (ii) below (a) above].

(c) In the case such transactions of the Central Government as are authorized to be transacted at State Treasuries, but which are finally required to be brought to account in the Central Accounts kept by the Accounts Officers of the Ministries/Departments of the Central Government or of the Railways/Postal/Defence Departments, the necessary adjustments between the balances of the State and the Central (including Railways/Postal/Defence) shall be made by the Accountant General by Settlement in cash by exchange for cheques/bank drafts, taking the transactions initially in the State Section of accounts under the major head "8658- Suspense Accounts".

State transactions in Central Treasuries.

Article 14. Cash balances held in the Treasuries of the Central Government form part of the Consolidated Fund, Contingency Fund and the Public Account of India. Such Treasuries exist in those Union Territories whose accounts have not been separated from Audit and continue to be compiled by the Comptroller and Auditor General of India. Transactions on behalf of State Governments arising in that Treasuries shall be classified in the Treasury Accounts under the Head "8658-Suspense Accounts (Civil) – Accounts with Accountant General and settled in cash by exchange of cheques/ Demand Drafts as the case may be".

Note:- At present the settlement of the transactions by exchange of cheques/demand draft is resorted to in cases where the transactions taking place in a Union Territory accredited to an Accountant General are adjustable against the cash balances of a State, whose accounts are maintained by another Accountant General. These transactions are initially taken in the Central Section of accounts under the head '8685 Suspense Accounts-Cash Settlement Suspense Account.

General Outlines of the System of Accounts.

Article 15. The General Outlines of the system of accounts of the Central and State Governments, briefly stated, are as follows:-

- (a) All receipts in India, on behalf of the Central and State Governments are paid into a Treasury or the Bank. Except as provided in clause (b) below, the initial accounts of such receipts are maintained at the Treasury.

- (b) Receipts realized in the Railway, Defence, Posts and Telecommunications, Public Works, Forest and any other Departments which may be authorized in this behalf are paid into a Treasury or the Bank in lump and are accounted for at the Treasury merely as receipts on behalf of such Departments. The detailed accounts of such receipts are kept by the Departmental Officers concerned.
- (c) Payments in India on behalf of the Central and State Governments are ordinarily made either at a Treasury or the Bank. Some Departmental Officers are, however authorized to withdraw sums in lump from a Treasury or the Bank for payments. In the former case, the initial accounts of payments are kept at the Treasury. In the latter case, such accounts are maintained by the Departmental Officer concerned.

The accounts referred to in this clause do not relate to the accounts maintained by Government servants in respect of expenditure incurred from Permanent Advances.

- (d) At the beginning of each month each Accountant-General receive from the Treasuries under his jurisdiction Monthly Accounts* supported by the requisite schedules, vouchers, etc., in respect of the transactions which took place in the Treasury during the previous month.

Officers of the Civil Departments, who pay their receipts into the Consolidated Fund or the Public Account or withdraw moneys for expenditure there from or from the Contingency Fund in lump, submit detailed accounts of their transactions to the respective Accounts Officers. Some Departmental Officers are required to render to the Accounts Officer compiled accounts with suitable abstracts of their transactions classified under prescribed heads of accounts.

*[*In the State of Andhra Pradesh the Monthly Accounts sent by Treasuries to the Accountant General are Classified Accounts].*

- (f) From the accounts furnished by Treasuries and Civil Departmental Officers, Departmental Classified Abstracts are compiled by the Civil Account Officers showing the monthly receipts and payments pertaining to each Department for the whole account circle classified under the relevant major, minor and detailed heads. Separate Classified Abstracts are maintained for each Department, each group of small Departments or each major head or group of major heads of account not relating to any particular Department or Departments according to local convenience. The transaction is adjustable against a Department or against a major head not relating to any particular Department which are intimated to the Civil Accounts Officer by another Accounts Officer as well as all book adjustments against a Departmental or other major head which are initiated in the Accounts Office itself are also incorporated in the relevant Departmental Classified Abstracts so that the latter may include monthly, all transactions of whatever nature connected with the receipts and payments pertaining to each Department or major head of account. From these Classified Abstracts, separate Departmental Consolidated Abstracts showing the progressive totals month by the month under major, minor and detailed heads of revenue receipts and service payments are compiled. Separate Consolidated Abstracts are maintained for each Department or major head of account or for a group of Departments or major heads of account as may be found convenient.

The Departmental Classified Abstracts and the Department Consolidated Abstracts for the Central Departments are compiled separately from those for Departments of the State Government.

- (g) The transactions relating to Debt, Deposit and Remittance heads appearing in the Treasury Cash Accounts and Lists of Payments and in the Departmental and other Abstracts will be collected for the whole circle of account under each head of account from month to month in a Detail Book. From the figures in the Detail Book, the Consolidated Abstract of Debt, Deposit, Remittance, Suspense transactions will be prepared showing the progressive totals month by month under each major head in the "Public Debt", "Loans and Advances", sectors of the Consolidated Fund and those in the Public Account. This Abstract will also show the progressive totals under such minor, sub and detailed heads as may be found necessary. Separate Detail Books and Consolidated Abstracts will be maintained for Central and State transactions.
- (h) The final stage of compilation will be the preparation of the Abstract of Major head totals showing the receipts and disbursements by major heads during and to end of the month from the Departmental Consolidated Abstracts and the Consolidated Abstracts of Debt and Remittance transactions. From the Consolidated Abstracts for State and Central respectively will also be compiled the Monthly and the Annual Accounts of the State Governments and of Union Territory Governments with Legislature and material for the annual accounts of the Central Government and of Union Territory Administrations.

The cash balance of the State Government in the books of the Accountant General at the close of each month will then be reconciled with the balances shown in the Cash Accounts rendered by Treasury Officers and with the statements of closing balance received from the Central Accounts Section of the Reserve Bank. Reconciliation of figures under the head "8685-Deposits with Reserve Bank" in respect of transactions of the Central Government/Union Territory Governments and Administrations arising in their books will be effected by the Accountants General.

- (i) Departmental Officers of Posts, Telecommunications and Railway Departments submit accounts of their transactions to the respective Posts, Telecommunication and Railway Accounts Officers. Posts, Telecommunications and Railway Accounts Officers render their monthly accounts to the Postal Board, Telecommunication Board and the Railway Board respectively, who in turn consolidate the accounts for their respective Departments as a whole. Consolidation of accounts of Defence Departments as a whole is arranged by the Controller General of Defence Accounts from the accounts submitted by various Controllers of Defence Accounts functioning under him.
- (j) A copy of the monthly accounts of each State Government is submitted to it by Accountant-General concerned. [The Accountant-General, Central Revenues, received from each Civil Account Office and Abstract of the Account of the transactions of the Central Government compiled by it for each month and these accounts together with the accounts for the month prepared in his office are consolidated into a single monthly account for submission to the Central

Government]. A copy of the Monthly account (Civil) shall be submitted to the Central Government in the Ministry of Finance (Department of Economic Affairs) by the Controller General of Accounts. Postal Board, Telecommunication Board, Railway Board and Controller General of Defence Accounts will submit the Consolidated monthly accounts of their respective departments separately to the Central Government.

- (k) Each Accountant General will work out the Progressive figures during the year of the Central and State Accounts with which he is concerned. On closing the accounts for March (Supplementary), a progressive account of transactions and accounts relating to annual receipts and disbursements of State/Union Territory Governments with Legislature will be furnished by him to the State Government/Union Territory Government. A progressive account of the transactions of the Union Territory Administrations and relevant transactions of Union Territory Governments for which budget provision is made in the composite Grants of the Central Government and transactions under the Public Account will be sent by the Accountants General to the Controller General of Accounts.
- (l) Principal Accounts Offices of the Ministries/Departments, separated accounts organizations of Union Territory Governments/Administrations and State Accountant General shall work out during the year the progressive figures of Central transactions in their books. On closing the account for March Supplementary, a progressive account for Central transactions will be furnished by them to the Controller General of Accounts. The Consolidated Annual Accounts of the Posts, Telecommunications, Railways and Defence Departments, shall also be prepared and submitted by the Postal Board, Telecommunication Board, Railway Board and the Controller General of Defence Accounts to the Controller General of Accounts, to enable him to prepare accounts relating to the annual receipts and disbursements for the purpose of the Central Government.

Accounts between different Account Circles

Article 16. (1) The General Outlines of the procedure connected with the Settlement of transactions between a State Government and the Central Government (including those of Railways, Posts, and Telecommunications and Defence) and between one State Government and another is set forth in this Chapter. There are two procedures which are adopted in dealing with such settlement, as indicated below:-

- (i) By sending advices to the Central Accounts Section of the Reserve Bank of India, Nagpur by the Accounts Officers concerned to the increase/decrease the balance of the Government concerned *per contra* decrease/increase of the other Government, with reference to the vouchers, Schedules or other particulars of Inter-Government transactions. These are initially treated generally as "Remittance transactions" by the Civil Accountants General.
- (ii) By actual cash settlement through cheques/demand draft being exchanged between the Accounts officers concerned, keeping initially the amounts under 'Suspense' pending clearance of the same on realization of proceeds of such cheques/drafts.

The first procedure is adopted in the following cases in Civil Accountants General offices:-

- (a) Accounts of 'Inter State Suspense' (i.e.) transactions between State *Inter se*;
- (b) Repayments of loans taken by States from the Central Government and of the payments of interest thereon by the State Government to the Central Government, Ministries/departments.
- (c) The special case of pensions (including commuted value) in respect of retired High Court Judges paid through State Treasuries or Public Sector Banks, which are, under certain constitutional provisions, required to be 'changed' on the Consolidated Fund of India, pending recovery of equivalent amounts from the States concerned.
- (d) Transactions connected with 'Reserve Bank of India Remittances' occurring in State Non-banking treasuries/Sub-treasuries; and
- (e) Such other cases as may be specifically prescribed by the President on the advice of the Comptroller and Auditor General of India.

The Second procedure of Cash settlement by exchange of cheques/drafts by the Accounts Officers concerned is adopted in all other cases of inter Government transactions between State and Union Territories, on the one hand and Central Government (including Railways, Posts and Telecommunications and Defence) on the other.

(2) Subject to any general or special orders issued by the Central Government, transactions appearing in the books of an Accounts Officer in a Ministry/Department of the Central Government (including Railway, Defence, Posts and Telecommunications) which are adjustable in the books of an Accounts Officer of another Ministry/Department shall be passed on to the latter for adjustment and settled by cheque or bank draft.

Note:-The under mentioned transactions between Central Civil on the one hand and Defence Department, Posts, Telecommunication and Railway Department on the other hand, will however, continue to be settled through the Central Accounts Section of the Reserve Bank of India, Nagpur:-

- (i) Settlement of payments against supplies arranged by the Directorate General of Supplies and Disposals in the Department of Supply; in the Ministry of Commerce on behalf of Railway, Defence and Posts.
- (ii) Debts on account of supplies transactions arising in the books of the Chief Accounts officer, High Commission of India, London and Indian Embassy, Washington with the Defence, Railway and Posts which appear, initially, in the books of the principal Accounts Officer, Ministry of External Affairs.
- (iii) Dividend payable in lieu of tax on Railway Passenger Fares by Railways to Central Revenues.
- (iv) Loans from General Revenue to Railways and recovery of interest on loans and advances to Railways.
- (v) Settlement of Income Tax recoveries made from staff salary bills of Railways.

(3) Transactions initially taken against the balance of a State which are eventually adjustable against the balance of another State shall be passed on to the Accountant General of the latter State through the "Settlement Account" and the monetary settlement between the two states in respect of such transactions effected by the Accountant General of the former State through the Central Accounts Section of the Reserve Bank.

(4) Central transactions initially taken against the balances of State which are adjustable in the books of Accounts Officers of the Ministries/Departments of the Central Government shall be passed on by the Accountant General to the latter and settled by cheque or bank draft. However, repayment of Central loans and payment of interest thereon by the State Governments, excepting the Government of Sikkim, are settled through the Central Accounts Section of the Reserve Bank of India, Nagpur.

(5) Clubbed in 16. (1)

(6) Transactions of the Central and State Government handled in other countries by the Indian Embassies/Missions shall be incorporated in the cash account rendered by them monthly to the Controller of Accounts, Ministry of External Affairs and the latter will effect cash settlement with the concerned Accounts Officers in India in the manner prescribed by the Controller General of Accounts, on the advice of the Comptroller and Auditor General of India.

(7) The monthly accounts of the Central Ministries/Departments and of the State Governments will thus include not only the receipts and disbursements arising directly in the accounts of their Accounts officers but also receipts and expenditure in other countries and all credits and debits passed on to them for adjustment by other Accounts officers in India.

Annual Finance Accounts of the Central and State Governments

Article 17 (i) The Annual Accounts (including Appropriation Accounts) of the Central Government and of each State, Union Territory Government shall be prepared in the form prescribed by the President on the advice of the Comptroller and Auditor General of India under Article 150 of the Constitution of India. These Accounts shall be submitted to the respective State/Union Territory Legislature, and to Parliament on or before such dates as may be determined with the concurrence of the Government concerned.

(ii) Annual Accounts (including Appropriation Accounts) in respect of State Governments, and Union Territory Governments with Legislature are prepared by the concerned Accountant General and submitted to the Comptroller and Auditor General of India for approval and transmission to the Governor of the State, Administrator of the Union Territory Government concerned, along with his report there on in terms of Article 151 (2) of the Constitution/Section 49 of Union Territories Act, 1963 and Section 11 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature.

(iii) Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments shall be prepared by the respective Ministries and Departments under the guidance and supervision of the Controller General of Accounts, and signed by their Chief Accounting Authority, Union Government Appropriation Accounts (Civil) required to be submitted to Parliament, shall be prepared by the Controller General of Accounts by condensing and consolidating the aforesaid Appropriation Accounts. Appropriation Accounts pertaining to Departments of Ports, Telecommunications, Railways and Defence shall be prepared and signed by the Secretaries to the Department of posts, Department of

Telecommunications, Financial Commissioner Railway Board and Secretary Board and Secretary (Defence, Finance) respectively.

(iv) Annual Accounts of the Government of India as a whole (including transactions of Departments of Posts, Telecommunications Defence, Railways Union Territory Administration and transactions under public Accounts of India, Accounts of union territory Governments with Legislatures showing under the respective heads the annual receipts and disbursement for the purpose of the Union shall be prepared by the Controller General of Accounts.

(v) The Accounts mentioned in Sub-rules (3) and (4) above, shall be prepared by the respective authorities on dates mutually agreed upon with the Comptroller and Auditor General of India in the form prescribed by the President on the advise of the Comptroller and Auditor General and sent to the latter for recording his certificate. The Certified Annual Accounts and the Reports relating to the Accounts shall be submitted by the Comptroller and Auditor General to the President in accordance with the provisions of Section 11 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and clause (1) of Article 151 of the Constitution of India.

General Principles and Methods of Accounts

Article 18. Besides the Annual Finance Accounts of the Central Government, the Comptroller and Auditor General is also required to submit to the President annually under Paragraph 12 of the Audit and Accounts Order 1936, a Financial statement incorporating a summary of the accounts of the Central Government and of all the States for the last preceding financial year in such form as he, within the concurrence of the President may determine. This General Financial Statement which is called the Combined Finance Revenue Accounts of the Central and State Government in India presents the transactions of all the Governments side by side classified under the several major and minor heads of accounts classification, thus incidentally enabling a comparison to be made for the statistical or other purposes of the receipts and expenditure of the several Governments pertaining to each branch of administration or to activities of a similar nature.

Proforma Accounts

Article 19. The operations of some departments of Government sometimes include undertaking of a Commercial or a Quasi-Commercial character, e.g., an industrial factory or a store. Even though these may be maintained almost entirely for the benefit of the department, it is still necessary that the financial results of the undertaking should be expressed in the normal commercial form so that the cost of the service or undertaking may be accurately known. This implies the maintenance of suitable Capital, Manufacturing, Trading and Profit and Loss accounts and as the Government system of accounts, being on a purely cash basis, is unsuitable for such commercial accounts, these are usually kept on a *proforma* basis outside the general accounts of Government. The actual transaction entering these *proforma* accounts except those adjusted on a liability basis find a place primarily in the regular accounts and the commercial accounts are additional as well as separate. These *proforma* accounts are maintained by the departmental authorities

themselves in such form as may be agreed upon between the Comptroller and Auditor General and the Government concerned.

Certain *proforma* accounts relating to Irrigation Navigation, Embankment and Drainage Projects and Government Residential Buildings are required to be prepared by Civil Accounts Officers. *Proforma* accounts are also sometimes required to be prepared by transactions which do not relate to Commercial or Quasi-Commercial Undertakings of Government e.g., transaction of the Famine Relief Fund. The form in which any *proforma* accounts are prepared in accounts offices is determined by the Comptroller and Auditor General in consultation with the Government concerned.

Local Ruling under article 19.

In the State of Andhra Pradesh *pro forma* accounts (i.e., manufacturing, trading profit and loss etc., accounts) are maintained outside the regular Government accounts for the following concerns:-

1. Ice-cum-Cold Storage Plant Tungabhadra Dam Fishnet making Plant, Tungabhadra Dam.
2. Fish seed Farms, Tungabhadra Dam.
3. Andhra Pradesh Government Tex Book Press, Hyderabad.
4. Andhra Pradesh Government Life Insurance, Hyderabad .
5. Government Central Press, Hyderabad.
6. Government Regional press Vijayawada.
7. Government Regional press Kurnool.
8. Government Distillers, Narayanaguda, Hyderabad.

Journal and Ledger

Article 20. The accounts of Government are based in the main on the single entry system and the double entry system is applied only in regard to the maintenance of a set of technical accounts called the Journal and Ledger. The main purpose of Journal and Ledger is to bring out by a scientific method the balances of accounts in regard to which Government acts as a banker or remitter or borrower or lender. Though such balances are worked out in the regular Government accounts, their accuracy can be guaranteed only by a periodical verification with the balances brought out in the double entry accounts. State Accountants General maintain Journals and Ledgers for State Government transactions.

CHAPTER 3
GENERAL
Period of Accounts

Article 21. The Annual Accounts of the Central, State and Union Territory Governments which the Comptroller and Auditor General is required to render shall record transactions which take place during a financial year, the running from 1st April to 31st March. Similarly the Annual General Financial Statement (the Combined Finance and Revenue Accounts of the Central and State Governments in India) which the Comptroller and Auditor General prepares shall record the transactions of the Central, State and Union Territory Governments for the same period.

Note:- The Government accounts of a year may be kept open for a certain period in the following year for completion of the various accounting process *inter-alia* in respect of the transactions of March, for carrying out of certain interdepartmental adjustments and for the closing of the accounts of several Provident funds and suspense heads. Adjustments may also be made after the close of the year owing to mis-postings and misclassifications coming to notice after the 31st March. An actual transaction taking place after 31st March should not, however, be treated as pertaining to the previous financial year even though the accounts for that year may be open for the purpose mentioned above.

Coming to notice after the 31st March, an actual transaction taking place after 31st March should not, however, be treated as pertaining to the previous financial year even though the Accounts for that year may be open for the purpose mentioned above.

Cash basis of Accounts

Article 22. With the exception of such book adjustments as may be authorized by any rules included in this Code or by any general or special orders issued by Government after consultation with the Comptroller and Auditor General. The transactions in Government accounts shall represent the actual cash receipts and disbursements during a financial year as distinguished from amounts due to or by Government during the same period.

Currency in which Accounts are kept

Article 23. The Accounts of Government shall be maintained in Indian currency i.e., Rupees. All transactions of the Central and State Governments taking place in other countries shall be passed on monthly by the Indian Embassies/ Missions to India and brought to account finally in the Indian Books after they have been converted into Rupees.

Form of Accounts

Main Divisions of Accounts

Article 24. (1) The Government accounts shall be kept in the following three parts:-

Part I Consolidated Fund of India or of the State/Union territory concerned.

Part II Contingency Fund of India or of the State Union territory concerned.

Part III Public accounts of India or of the State concerned.

Note:- There being no separate Public Account in the case of Union Territory Government the transactions pertaining to this account shall be booked in the Public Account of the Central Government.

(2) In Part I, viz., Consolidate Fund of the accounts, there shall be two Main Divisions namely:-

- (a) Revenue consisting of sections for receipts heads (Revenue Accounts) and Expenditure heads (Revenue Accounts).
- (b) Capital Public debt, Loans consisting of Sections for Receipts Heads (Capital Account)

Expenditure heads (Capital Account) and Public Debt, Loans and Advances etc.,

(3) The first Division shall comprise the Section Receipts Heads (Revenue Accounts) dealing with the proceeds of taxation and other receipts classed as Revenue and the Section 'Expenditure Heads' (Revenue Account) dealing with expenditure met there from.

The second Division shall comprise the following Sections:-

- (a) The section Receipts heads (Capital account) which deals the receipts of a Capital nature which cannot be applied as a set off to Capital Expenditure.
- (b) The Section 'Expenditure Heads' (Capital Account) which deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes Receipts of Capital nature intended to be applied as set off to Capital Expenditure.

(4) The Section "Public Debt" and 'Loans and Advances' etc., of the Second Division shall comprise, loans raised and their repayments by Government such as Internal Debt, External debt of the Central Government and Loans and Advances made (and their recoveries) by Governments. The Section also includes certain special types of heads for transactions relating to Transfers from the Consolidated Fund to the Contingency Fund and Inter-state Settlements.

(5) In part II of the Accounts shall be recorded the transactions connected with the Contingency Fund set up by the Government of India or of a State or Union Territory Government under Article 267 of the Constitution/ Section 48 of the Union Territories Act , 1963.

(6) In part III of the account, the transactions relating to Debt (other than those included in Part I) 'Deposits' 'Advances', 'Remittances', and 'Suspense' shall be recorded. The transactions under Debt, Deposit and Advances in this part were such in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid together with the repayments of the former (Debt/Deposits) and the recoveries of the latter (Advances). The transactions related to "Remittances" and 'Suspense' in this Part embrace all merely adjust heads under which shall appear such transactions as remittances of Cash between Treasuries and Currency Chests. Accounts between different Accounting Circles etc., the initial debits or credits to these heads will be cleared eventually by corresponding receipts or payment either within the same circle of account or in another account circle.

Sectors and Sub-sectors of Account

Article 25. (a) Within each of the Divisions and Sections of the Consolidated Fund, the transactions shall be grouped into Sectors such as “General Services”, “Social Services“, “Economic Services” under which specific functions or services shall be grouped. The Sectors shall be sub-divided into Major heads of account, in some case the Sectors are in addition, sub-divided in two Sectors before their division into Major heads of accounts. Each Sector in a section shall be distinguished by a letter of the Alphabet.

In the part II, Contingency Fund, there shall be a single Major head and all the transaction met out of the Contingency Fund shall be recorded under it.

In the part III, Public Accounts the transactions shall be grouped into Sectors and Sub-sectors, which shall be further sub-divided into Major heads of account. The Sectors, Sub-sectors shall be distinguished by letters of the alphabet.

(b) A Four digit Code has been allotted to the Major heads, the first indicating whether the Major Head is a Receipt Head or Revenue Expenditure head or Capital Expenditure head or Loans and Advances Head or it pertains to Public Account. If the first digit is ‘0’ or ‘1’ the Head of Account will represent Revenue Receipt. ‘2’ or ‘3’ will represent Revenue Expenditure; ‘4’ or ‘5’ Capital expenditure; ‘6’ or ‘7’ Loans and Advances head; (4000 for Capital Receipts) and ‘8’ will represent Contingency Fund and Public Account – 8000 for Contingency Fund.

(c)(i) Adding 2 to the first digit of the Revenue Receipts will give the code numbers allotted to corresponding Revenue Expenditure head: Adding another 2 - the Capital Expenditure head and another 2-the Loans and Advances head of Accounts” e.g.,

0401-Represents the receipts head for Crop Husbandry.

2401-Represents the Revenue Expenditure head for Crop Husbandry.

4401-Represents the Capital outlay on Crop Husbandry.

6401-Represents the loans for Crop Husbandry.

Similarly 0210, 2210, 4210, 6210, for Medical & Public Health and 1055, 3055, 5055, 7055 for Road Transport.

(ii) The change of code number allotted under the scheme of codification is shown below:

Part-I	Consolidated fund	Major head code no.
Section-I	Revenue Heads (Revenue Account)	0020-1999
	Expenditure (Revenue Account)	2011-3999
Section-II	Receipt Heads (Capital Account)	4000
	Expenditure Heads (Capital Account)	4046-5999
Section-III	Public Debt, Loans and Advances	6001-7999
Part-II	Contingency Fund	8000
Part-III	Public Account	8001-8995

(d) Such a pattern is, however, not relevant for those Departments which are not operating Capital/Loans head of account e.g., Departments supply in a few cases. However, where Receipts and Expenditures are not heavy, certain major heads have been combined under one single number, the major heads themselves forming sub-major heads under that number.

The various sections/sector/sub-sectors classified under the different divisions are given in annexure A to this Chapter.

Article 26. (a) The main unit of classifications in accounts shall be the major head which shall be divided into minor heads each of which shall have a number of subordinate heads generally known as sub-heads which are further divided into detailed heads. Sometimes major heads are also divided into (sub-major heads) before their further divisions into minor heads.

The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government accounts.

The detailed classification of accounts heads in Government Accounts up to the stage of the minor heads (the third tier) shall be such as given in the 'List of Major and Minor Heads of Accounts' of Central and States Receipts and Disbursement – as Appendix -2 to Andhra Pradesh Budget Manual. In all accounts records, the major and minor heads shall be arranged in the exact order shown in the 'List of Major and Minor Heads of Account'. The classification prescribed (including the code number assigned up to the major heads) should strictly be followed. Complete uniformity including nomenclature is essential in classification up to the stage of the minor heads.

(b) The Major heads of Account falling within the 'sectors' and sections 'Revenue Receipts', "Revenue Expenditure, Capital Expenditure and Public Debt", 'Loans and Advances' etc., in the Consolidated Fund generally correspond to functions such as the different services like Crop Husbandry, 'Defence' etc., provided by Government while the minor heads subordinate to them identify the programmes undertaken to achieve the objectives of the function represented by the Major head. A program may consist of a number of 'schemes' or 'activities' and these generally correspond to 'sub-head' (the fourth tier of classification) below the minor head represented by the programs. In certain cases especially in regard to non-developmental expenditure or expenditure of an administrative nature, the sub-heads denote the components of a program such as 'organizations' or the different 'wings' of administration. As schemes, activities or organizations under various programmes differ from State to State and the Centre. A uniform classification by 'sub-head' for all the Governments has been prescribed. The Central and State Governments, and the Accountants-General may determine the Sub-heads below the minor heads to meet the local or special requirements of each Government. In determining the sub-heads, the following Guiding Principles should be observed. Homogenous schemes under a programme especially those involving small outlay should be grouped into suitable sub-heads.

(c) A 'detailed head' which constitutes the fifth and the last tier of classification in Government accounts, is termed as an object classifications. On the expenditure side of the accounts, particularly in respect of heads of account within the Consolidated fund, the detailed heads are primarily met for itemized control over the expenditure and indicate the nature of expenditure on a scheme or activity or organization in terms of input such as 'salaries', 'office expenses', 'grant-in aid', 'Loans', 'Investments' etc. They also constitute the primary units of appropriation for the purpose of the Demands for Grants of Government. A list of 'Standard Detailed Heads' comprising the common items of expenditure in the activities of Government which can be uniformly adopted by all the Governments, Central, State or Union Territories is given in Annexure 'B' to this Chapter. The detailed heads shown in this list may be adopted by all the Governments, and such additional detailed heads as may be found necessary to cover the specific types of expenditure in certain Departments, may also be opened. Care should however be taken to ensure that detailed heads are not proliferated unnecessarily.

Major, Minor and Detailed Heads

Article 27. The introduction of Major, minor and Detailed Heads, any new major head or minor head, as well as the abolition or change of nomenclature of any of the existing heads shall require the approval of the Comptroller and Auditor General who will obtain the approval of the President where necessary. The Accountants General shall have discretion to open all the prescribed detailed heads and open any new detailed heads where absolutely necessary bearing in mind the principles enunciated in article (26) (c) above. In addition, the following principles should also be observed:

(i) A sub-head or a detailed head which is placed under a particular minor head by the Comptroller and Auditor General either through directions in the List of Major and minor heads or elsewhere should not be placed under another minor head.

(ii) The sub-head subordinate to a minor head of expenditure should be so arranged in accounts as to exhibit separately the expenditure under each unit of appropriation as prescribed from time to time by Government.

Classification of Expenditure as 'Charged or as 'Voted'

Article 28. Expenditure which under the provisions of the Constitution is subject to the vote of the Legislature shall be shown in the accounts separately from expenditure which is "Charged" on the Consolidated Fund of India or of a State, Union Territory. The expression "Charged" or "Voted" shall be appended to the heads concerned to distinguish the two categories of expenditure.

Classification of transactions in Accounts General Limitations

Article 29. Under Article 150 of the Constitution, the Accounts of the Union and of the States shall be kept in such form as the Comptroller and Auditor General may with the approval of the President prescribe. The word "Form" used in Article 150 has a

comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the appropriate heads under which certain transactions or classes of transactions have to be entered. Accordingly the Comptroller and Auditor General with the approval of the President is the authority to determine the classification of any transactions or class of transactions in Government Accounts.

Provision made in the Estimates of Receipts and Expenditure framed by Government or in any order of Appropriation should ordinarily conform to the rules of classification prescribed in this Code. Where there is divergence, the corresponding receipt or expenditure shall be brought to account under the appropriate Major or Minor Head or other unit of classification as determined by the Comptroller and Auditor General with the approval of the President.

Principles and Rules regulating adjustments between Governments of certain category of charges and receipts, which have been accepted by all Governments, are given in Appendix-3.

General Principles of Classification

Article 30. As a general rule, the classification of transactions in Government accounts, shall have closer reference to the function, programme and activity of the Government and the object of the Revenue or Expenditure, rather than the Department in which the Revenue or Expenditure occurs. For example expenditure incurred by the Public Works Department on the construction of a Hospital shall be debited as expenditure under the major head '2210 Medical and Public Health' or "4210 Capital outlay on Medical and Public Health" as the case may be, and not to the major head for Public Works. This principle is however, subject to such exceptions as may be authorized specially in any individual case or a class of cases e.g., receipts representing interest are shown under '0049. Interest Receipts and Expenditure on the maintenance and repairs of Non-residential Buildings under the administrative of the P.W.D. are shown under the major head '2059 Public Works' irrespective of the functions to which they relate.

Important General Orders governing classification of pay and allowances (including travelling allowances) of Government servant's expenditure on Civil Works, Contributions made by or to Government, Refunds of Revenue, shall be issued by Government from time to time.

General Principles of Expenditure between "Capital and Revenue"

Article 30-A. The Guiding Principles of allocation of expenditure between Capital and Revenue are as under:-

- (1) Expenditure of a Capital nature shall broadly be defined as Expenditure incurred with the object of either increasing concrete assets of a material and permanent character or of extinguishing or reducing recurring liabilities.
- (2) It is inherent in the definition of Capital Expenditure that the assets produced should belong to the authority incurring the expenditure. Expenditure on a

temporary asset or expenditure on Grants-in-Aid to Local Bodies or Institutions (for the purpose of creating assets which will belong to these Local Bodies or Institutions) cannot ordinarily be classifiable as Capital Expenditure and shall not, except in cases specifically authorized by the President on the advise of the Comptroller and Auditor General, be debited to a Capital Head of Account.

- (3) Expenditure on a temporary asset cannot ordinarily be considered as Expenditure of a Capital nature.
- (4) Expenditure of a Capital nature shall be distinguished from Revenue Expenditure both in the Budget Estimates and in Government accounts, subject to the principles laid down in Article 43.
- (5) Capital should bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It should also bear charges for such further additions and improvements as may be sanctioned under rules made by component authority.
- (6) Subject to (7) below revenue should bear all subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on renewals and replacements and such additions improvements or extensions as under rules made by Government are debitable to the Revenue account.
- (7) In the case of works of renewal and replacement which partake both of a Capital and Revenue nature the allocation of expenditure should be regulated by the broad principle that revenue should pay or provide a Fund for the adequate replacement of all wastage or depreciation of property originally provided out of a Capital Grants and that only the cost of genuine improvements, whether determined by prescribed rules or formulae or under special order of Government may be debited to Capital.
- (8) Where under special orders of Government, a Depreciation or Renewals Reserve Fund is established for renewing assets of any Commercial Department or Undertaking, the distribution of expenditure on renewals, and replacements between Capital Account and the Fund should be so regulated to guard against over Capitalization on the one hand and excessive withdrawals from the Fund on the other.
- (9) Expenditure on account of preparation of damage caused by extraordinary calamities such as Flood, Fire, Earthquake, Enemy Action should be charged to Capital Account or to Revenue Account or divided between them in such a way as may be determined by Government according to the circumstances of each case.
- (10) Capital receipts in so far as they relate to expenditure previously debited to Capital heads, accruing during the process of constructions of a project, should be utilized in reduction of Capital Expenditure. Thereafter, treatment in their accounts will depend on circumstances, but except under a special rule or order of Government, they should not be created to the Revenue Account of the Department or Undertaking.

Important General orders governing Classification Pay and Allowances (other than Travelling Allowances) of Government servants

Article 31.(1) Following the principles in Article 30, the pay and allowances of Government servants shall be classified in accounts as part of the scheme, activity or organization(sub-head) under a programme (Minor Head) below a function (major/sub-major head) to which the service of the Government servant closely relate. Where, however, it is not possible to classify *ab-initio* the pay and allowances of Government servant or servants under a single sub-head, because of the overlapping nature of the duties of such Government servants which extend to several activities, programmes, functions etc., the charges may be classified initially as part of the scheme or activity or organization to which the major portion of the work of the Government servants relate. A suitable *Pro-rata* allocation of such expenditure should, however, be made in all such cases as far as possible.

(2) The Transit Pay and Allowances of a Government servant proceeding to join an office whether on first appointment, or on transfer, either permanently or as a temporary measure or on reversion from one department to another, should, in the absence of special orders to contrary be debited to the office to which he is proceeding.

Note-1:-The Transit Pay and Allowances both ways, of Officers of the Defence or Railway Department lent to Civil Departments or *vice-versa*, are debitible to the borrowing Department. This principle shall apply even in cases where the Government servant takes leave either before joining the borrowing Department or before re-joining the lending Department and shall hold good in respect of joining time admissible under the service rules applicable to him. Cases of permanent transfers between the Civil and Defense of Railway department, shall, however, be governed by the substantive rules in clause (2) above.

For purposes of this note, Officers of the Indian Medical Service in Civil employment should be regarded in all cases as lent to the Civil Department.

Note-2:- The Transit pay and allowances, both ways of a Government servant transferred from one Government to another or to foreign service will be adjusted in such manner as may be mutually agreed upon by the Governments concerned or as may be laid down in the appropriate service Rules.(See also Section 1 in appendix 3.

Note-3:- The Transit Pay and Allowances both ways of the forward and return journeys of Government servants transferred to or from mission and offices abroad will be borne by the Ministry which plans the transfer of the official. However, the Transit Pay and Allowances of the Officers belonging to Indian Foreign Service (A) and Indian Foreign Services (B) in respect of their return journey from abroad shall be debited to the budget grant of the Ministry of External Affairs or the Ministry of Commerce and Industry, where the official reports for duty.

Travelling Expenses

Article 32. The Travelling Expenses of a Government servants should, on whatever duty he may be employed be debited under the same major/minor/sub-heads as his pay. However, in the following cases the Travelling Expenses of a Government servant may be debited to a major/minor heads etc., head different from that to which pay is debited:

- (i) In cases where a Government servant is required to travel on duty connected with an outside body or fund.
- (ii) When Government considers it necessary to show separately the cost of a special service in connection with which the tour is undertaken, and

- (iii) In cases covered by the general or special orders of the Government authorizing a deviation from the general rule.

Expenditure on Public Works

Article 33. Expenditure on Public Works, where the works are under the administrative control of the PWD shall be classified in accounts, according to the following principles:

- (i) Expenditure on the construction of Government Non-residential buildings for “Administrative and office” purposes and other buildings which exclusively relates to function under “General Services” as distinct from that on the construction of buildings for functional purpose like Schools, Colleges, Hospitals etc., will be accounted for under the Major head “2059 Public Works” or “4059 Capital Outlay on Public Works” as the case may be.
- (ii) Expenditure on the construction of buildings for purely functional purposes such as those for Schools, Colleges, Hospitals etc., will be accounted for under the relevant Major heads closely connected with the functions, such as “2202 General Education/4202 Capital outlay on General, Education, Sports Art, and Culture” “2210 Medical and Public Health/4210 Capital outlay on Medical and Public Health” etc., as the case may be.
- (iii) Expenditure on maintenance and repairs of all Governments Non-residential buildings, whether for administrative, office or functional purposes will however be accounted for under the major head “2059 Public Works”.
- (iv) Expenditure on Government Residential buildings will be accounted for under the Major head “2216 Housing/4216 Capital Outlay on Housing” in the Revenue or Capital Section as the case may be, in the Sector “Social services”.
- (vi) Expenditure on Roads and Bridges, being in the nature of communication services, will be accounted for under the Major head “3054 Roads and Bridges/5054 Capital outlay on Roads and Bridges” in the Revenue or Capital Sections as the case may be, in the sub-sector “Transport and Communication” of the Sector “Economic Services”.

Note-1:- Where the buildings etc., are not under the administrative control of the PWD, it is open to Government, to prescribe the expenditure on construction and repairs up to certain monetary limits may be incurred by the Civil Departments (i.e., Departments other than the Public Works Department) concerned. In such cases where the expenditure can be identified with the programme (Minor head) relating to the function (Major head), it should be accounted for under the detailed head “works” below the minor head. Where the Minor Head is not identifiable, it should be classified under the residuary minor head “Other Expenditure” of the relevant major head.

Note2:- Expenditure on the Staff quarters(Construction as well as Maintenance) forming part of a Scheme or Project such as those of Doctors or Nurses in a hospital, will normally be accounted for as expenditure of the programme under the relevant Functional Major head (Medical in the example cited above) and not under the major head “Housing”. If, however, Government finds it difficult for administrative reasons, to follow this principle, in the case of maintenance expenditure, the expenditure on maintenance may be debited to “2059 Public Works” as corollary, the rent receipts will go to “0216 Housing” in such cases.

Contribution made by or to Government

Article 34.(a) Contributions made by the Central or the State Governments to Zilla Parishads, Municipalities, etc., or *vice versa* shall be debited as expenditure or shown as

Receipts (as the case may be) under the head of account most closely connected with the object for which the contributions are made. Thus, a grant for the construction of a school shall be debited to “2202 General Education” grant for construction of drainage system to “2215 Water Supply and Sanitation” and a grant for the construction of a road to “3054 Roads and Bridges” and a grant given for general purposes, such as a grant to make good a deficit or as compensation for revenue resumed, shall be classified under “2217 Urban Development” and “3604” Compensation and Assignments to Local Bodies and Panchayati Raj Institutions” respectively.

Note-1:-If the financial assistance given by the Central or State Government to a Local Body does not take the form of a grant of cash, but of expenditure in the Public works Department equivalent to the whole or a part of the cost of a work constructed by that Department on behalf of the Local Body concerned, the contribution thus made should be debited as expenditure under the detailed head “Contributions” below the relevant Minor/Major Head corresponding to the programme/ function closely connected with the object of the assistance.

Note-2:-Contribution paid by a Local Body or private party with the express object of meeting the whole or a part of the cost of construction by the Public Works Department of a specific work which is eventually to be the property of Government should be credited as revenue receipts of the Government relevant to the function/programme closely connected with the object for which the contribution is made.

(b) Article 282 of the Constitution provides that the Union or a State may make any grants for any public purpose, notwithstanding that the purpose is not one with respect to which Parliament or the Legislature of the State, as the case may be, may make laws. The word ‘grant’ used here should be taken to mean not merely ‘grant in-aid’ but also other direct expenditure.

Refunds of Revenue

Article 35. Refunds of revenue shall, as a general rule, be taken in reduction of receipts. “Deduct-Refunds” (Code 900) may be opened as a minor head under the major/sub-major heads falling in the Sector “B” Non-Tax Revenue, unless it is not practicable to account for such refunds as sub-heads below the concerned programme minor heads under the relevant major/sub-major heads. This minor head may also be opened under the major/sub-major heads of the Sector “C” Grants-in-Aid and Contributions. In respect of major/sub-major head falling under the Sector “A” Tax Revenue, the head “Deduct-Refunds” should, however be opened as a distinct sub-head below the appropriate minor heads so that the net collection of each Tax/Duty is readily ascertainable from the accounts. See, however, note below the major Head “0037 Customs” for the account of “Deduct-Refunds” and “Deduct Drawbacks”.

Classification of Transactions under “Civil Advances”

Article 36.(a) Moneys advanced for miscellaneous purposes under special authorities and recoverable in cash and sums overpaid on vouchers other than those for service payments will be adjusted under the head “8550” Civil Advances”. This head should cover items which are from their inception, debts due to Government recoverable either in cash or by deduction from other claims of the party concerned. (In this connection Foot notes under the Major Head maybe referred to). Payment made on account of Government expenditure

should not be held under “Civil Advances” on the ground that further proceedings in audit etc., are necessary for their final admission. Pay and Allowances in respect of an assignable period, paid before they are due shall be debited to same head to which they are debitible had they been paid after they were due.

(b) Advances of Pay and Travelling allowances should be debited to the final head of account and not to “Civil Advances”. Such advances should be finally adjusted as Revenue Expenditure in the books of the Government which makes the advances irrespective of the fact whether the Officer is proceeding to or to reverting back from another Government. Settlement of such advances by way of net payment/net recovery through adjustment bills will be accounted for in the Books of the Government where the adjustment bills are preferred.

(c) Advances for law suits shall be debited to the functional expenditure head concerned, Refunds of amounts remaining unspent out of these advances shall be dealt with as case recoveries and adjusted in accounts as enumerated in Article 48.

Classification of Transactions under “Suspense”

Article 37. Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reason may be held temporarily under the head “8658 Suspense Account” in the Sector “L. Suspense and Miscellaneous” of the accounts. A service receipt of which full particulars are not given must not be taken to the head “Suspense Account” but should be credited to the minor head “Other receipts” under the revenue head to which it appears to belong pending eventual transfer to the credit of a proper head in receipt of detailed particulars. The charges under the head “Suspense Account” will consist not only of items for which full particulars have not been given which will enable the Audit office properly to classify them but also items received through Inward Settlement Account from other Accountant General/Pay and Accounts Officer for which full particulars/vouchers are wanting.

Note:- No sums shall ordinarily be credited to Government by debit to a suspense head. Credit must follow and not precede actual realization. Net Gain or loss by Exchange in respect of Government transactions Net Gain or loss by Exchange in respect in foreign currency.

Exchange in respect of Transactions in England and the Missions Abroad

Article 37.A Net gain or loss by exchange in respect of Government transactions in foreign currencies shall be uniformly adjusted under the head “0075/2075 – Miscellaneous General Services – Gain/Loss by Exchange”.

Important Special Orders governing classification of certain Individual transitions Cost of acquisition of land

Article 38. Cost of land acquired for any specific work or a project shall be recorded as part of the cost of the works or of the project under the relevant functional major/minor head. The expenditure on acquisition of land by the Public Works Department for general purposes shall be recorded under the head “2059 Public Works- Other Expenditure /4059. Capital Outlay on Public Works –Acquisition of Lands” as the case may be.

Sale proceeds of Government Land and Buildings.

Article 39. The classification of the sale proceeds of Government Land and Buildings should be regulated in accordance with the schedule given below.

Schedule-I Sale proceeds of Government land and buildings.

	Heads to which creditable
(i)(a)When the cost of the land was originally debited to or remains at the debit of the Capital Account of any project or Undertakings for which regular Capital and Revenue Accounts are kept or was originally met from the revenue account such Projects or Undertaking.	The Capital or Revenue Account of the project, as the case may be, according to the allocation rules applicable to the Department concerned.
(i)(b)In the case of land acquired by Government on payment for Companies, Railways or of Government land made over land such Railways by other Government Departments or Railways where the cost was originally debited to '3001-Indian Railways etc., Subsidized Companies-Land'	'1001 – Indian Railways etc., Sale of Land subsidized Companies (3)'on the receipt side.
(ii) When the cost was originally debited to a Capital Expenditure head outside the Revenue Accounts, even though no regular Capital and Revenue Accounts are kept for the work covered by the Capital Expenditure.	The Capital expenditure head originally debited.
(iii) When the cost was originally debited, within the Revenue Section of the Accounts, to any service or Revenue Department for which no Capital and Revenue Accounts are kept.	The receipt head relating to the Department concerned or, in the case of Department not having a corresponding receipt head '0075 Miscellaneous General Services – Sale of Land and Property.
(iv) When cost was not so far debited:	
(a) The right of the Government in agricultural land not covered by clause (b).	'0401-Crop Husbandry, Other Receipts
(b) Nazul lands in Uttar Pradesh, Punjab and Madhya Pradesh or elsewhere and lands in Punjab equipped at the cost of State Revenues for resale for building purposes.	'0075 – Miscellaneous General Services – Sale of land and property
(c)In all other cases:	
(i) Is sold in the Public Works Department	The functional receipt major head concerned or the head '0059-Public Works'
(ii)If sold in the Defence	The Major head "0076-Defence Services-Navy, and "0078-Defence Services – Air Force" as the case may be.
(iii)If sold by Civil Agency	The functional Receipt Major Head concerned or '0075- Miscellaneous General services'

Schedule – II

Sale Proceeds of Buildings (including the actual area occupied by or auxiliary to a Building

	Heads to which creditable
(i) When the cost of the Buildings met outside the Revenue Account, even though no regular Capital and Revenue Accounts are kept for the work covered by the Capital Expenditure.	The Capital or Revenue Account of the project, as the case may be, according to the allocation rules applicable to the Department concerned.
(ii) When the cost of the Buildings was originally debited to Capital Expenditure head outside the Revenue Account, even though no regular Capital and Revenue Accounts are kept for the work covered by the Capital Expenditure.	The Capital Expenditure head originally debited.
(iii) When the sale affects Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are not kept.	“0701-Major and Medium Irrigation; 02-Major Irrigation (Non-Commercial) – Sale of Water for Irrigation purposes – or Navigation – Minor Irrigation – Flood Control – Drainage Project’ as the case may be.
(iv) When the sale of buildings, the cost of which was originally debited, within the Revenue Section of the Accounts, to any service or Revenue Department for which no Capital and Revenue Accounts are kept.	‘The receipt head relating to the function to which the cost of the building was initially debited or in cases where there is no corresponding receipt head, to the head ‘0075. Miscellaneous General Services – Sale of Land and Property.
(v) In all other cases:-	
(i) If sold in the Public Works Department.	The functional receipt major head concerned or the head ‘0059 – Public Works.
(ii) If sold in the Defence Department.	The Major Head “0076-Defence Services – Army”, “0077-Defence Services – Navy, and “0078 – Defence Services – Air Force” as the case may be.
(iii) If sold by Civil Agency.	The functional receipt Major Head concerned or ‘0075 – Miscellaneous General Services’.

Municipal Rates and Taxes

Article 40. Municipal rates and taxes on Government buildings should be adjusted as follows:-

(a) As a general rule, Municipal rates and taxes on a Non-residential building utilized for functional purpose, such as for schools colleges or hospitals, if paid by the relevant Departments dealing with those functions, should be adjusted in accounts as part of the sub-heads minor heads concerned relating to the functions, under the detailed head “Rent Rates and Taxes”. Where, however the whole or a part of the taxes is paid by the Public Works Department in administrative control of the buildings, the payments may be debited to the maintenance estimates of the buildings concerned, Viz., “2059-Public Works – Maintenance and repairs”.

(b) Taxes on Non-residential buildings occupied by the Departments other than the Defence Department, if paid by a Department nominated by Government in this behalf and not passed on to the occupying Department, should be debited to "2070" Other Administrative Services - Other Expenditure.

(c) Taxes on residential buildings if payable by Government shall be debited to the maintenance estimates of the buildings under the head "2216" Housing - Government Residential Buildings Maintenance and Repairs or "2059"-Public Works", in case the Government has decided to debit maintenance expenditure to the latter head.

Note:- In cases where whole or any portion of the taxes which by local rule or by custom are ordinarily leviable from the tenant, is paid by a Department of the Government such payments are treated as part of the contingent expenditure of the Department.

(d) Taxes both on Residential or Non-residential buildings owned or occupied by the Defence Department shall be debited to the Defence Service Estimates.

Cost of Survey of India and other Scientific Parties accompanying a Military Expedition

Article 41. The cost of Survey of India and other Scientific Parties which may accompany a Military Expedition shall be adjusted as follows:-

- (i) All extra expenditure connected with Survey of India unit which would not have been incurred but for field operations shall be borne by the Defence Estimates, provided the Survey of India unit accompanied the expedition at the request of the Defence Department.
- (ii) The cost of the Pay and allowances and contingents of other Scientific Parties shall be borne by the respective Civil Departments concerned while the expenditure incurred on special transport arrangements made by the Defence Service shall be debited to the Defence Estimates.

These rules shall not, however, apply classification of the cost of units of the Survey of India or of other Scientific Parties mobilized for service with the Army on General Mobilization. The whole cost of these units except (in the case of the Survey of India) that of the initial supply of all technical equipment material and stores shall be debited to the defence estimates under Special Rules.

General Methods of Accounting

Accounting for transactions pertaining to more than one major heads of account.

Article 42. For the sake of convenience or for other special reasons receipts or charges pertaining to more than one head of account may be booked in the first instance under one of the head concerned but the portion creditable or debit to the other head or heads involved should be transferred from the former head to the latter before the accounts of the year are closed .A few cases in which this procedure is authorized are cited below:-

(1) where the charges for the supply of water from irrigation canals are consolidated with the land revenue, demand, the recoveries at the consolidated rates are, in the first instance, credited to the head '0029" - Land Revenue" and an approximate amount calculated as the share due to irrigation is transferred to the relevant irrigation revenue head.

(2) charges for collection of corporation tax are accounted for under the minor head "Collection Charges – Income Tax" below the major head "2020-Collection of Taxes on the Income and Expenditure in the first instance the amount debitible to the minor head "Collection Charges - Corporation Tax" being transferred later from the former head to the latter.

(3) Interest paid by Government on loans is taken initially under the head "2049 Interest Payments and necessary transfers from this head are made subsequently in respect of amounts debitible to Commercial Departments by credit to "0049-Interest Receipts".

(4) The Establishment and Tools and Plant charges of Public Works Division are in the first place booked under a single Major head subject to final apportionment among the several Major heads concerned.

(5) The charges relating to the audit of the transactions of the Posts Telegraphs Railways and the Salt Organization of the Ministry of Commerce and Industry, are recorded initially under the head "2016" Audit and are transferred subsequently to the accounts of the respective Departments.

Recording of Capital Expenditure in accounts.

Article 43. The following principles shall govern the record of capital expenditure in accounts:-

(i) The Central Government and State Governments should prescribe definite criteria for classifying an item of expenditure as pertaining to "Revenue" or Capital" taking into account the nature and the magnitude of the expenditure involved.

Note:-Capital expenditure is generally met from Receipts of a Capital, Debt, Deposit or Banking character as distinguished from ordinary revenue derived from Taxes, Duties, Fees, Fines and similar items of Current Income including extra-ordinary receipts. It is open to the Government to meet Capital Expenditure from ordinary revenues, provided there are sufficient revenue resources to cover this liability.

(ii) All items of expenditure to be met from revenue according to the criteria indicated in (i) above should be initially and finally debited to "revenue" and it is not permissible to debit such expenditure temporarily to capital head, pending its write back to revenue over a period of years .

(iii) The detailed Rules by which allocation of expenditure between capital and revenue in commercial department and undertaking should be determined shall be such as may be made by Government after consultation with the Comptroller and Auditor General/Controller General of Accounts.

Accounting for transactions relating to Schedule Areas.

Article 44. Receipts and expenditure pertaining to scheduled Areas in a State, vide Article 244 (1) of the Constitutions shall be accounted for under the same major and minor heads such which corresponding receipts and expenditure pertaining to other areas of the State are accounted for, but the receipts and expenditure of the former kind may be shown in the accounts separately from the later if Government so desires.

Article 45. Deleted.

Accounting for losses

Article 46. Losses of public money stores or other property of Government shall be accounted for in accordance with the rules in chapter 6.
Exhibition of recoveries in Government accounts.

Exhibition of recoveries in Government Accounts

Article 47. The rules to regulate the exhibition of recoveries in Government accounts are contained in Chapter 5.

Accounting for Recoveries of Overpayments.

Article 48. Recoveries of overpayments shall be adjusted in the accounts in accordance with the procedure set out in paragraph 3.10 of General Directions in Budget Manual which reads as follows:-

Recoveries of over-payments whether made in cash or by short drawl from a bill during the same financial year in which such over payments were made shall be recorded as Reduction of Expenditure under the concerned service heads. Recoveries of over payment to previous year(s) shall be recorded under distinct minor head "Deduct recoveries of Overpayments (code "911") below the concerned major /sub major head in the Appropriation Accounts.

Refund of unspent balance of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in-Aid major or sub-major head. However, refund of grant/contribution in subsequent years(s) that are initially charged to the major head "3605-Technical and Economic Co-operation with other countries etc., shall be adjusted under a distinct minor head "Deduct- Recoveries of unspent balance ("Code912") below that major head. Similarly refund or unspent Balance of Grant-in-aid by State/Union Territory. Government in subsequent year(s) shall be adjusted under a separate minor head 'Deduct-Recovery of unspent balance of Grant-in-Aid form State/Union Territory Governments ("Code 913") below the major head. "3601 Grants-in-Aid to State Governments" or "3602 Grants-in-Aid to Union Territory Governments" as the case may be.

Note:- The investments made by Government of India in Nationalized Banks and subsequently being written down to adjust the losses incurred by banks, may be shown as 'Deduct Recoveries' below the line in the capital section.

Accounts of Government Commercial Departments or Undertakings

Article 49. Where any Departments or Departmental Undertakings of Government function on Commercial lines, the essential formalities of Commercial Accounts to the extent prescribed by Government should be strictly observed. In such cases, separate Commercial Accounts of the Departments or Undertakings shall be kept outside the regular Government Accounts. Gross receipts and expenditure of Commercial Departments or Undertakings shall be accounted for under the appropriate Major and Minor heads in the same way as ordinary receipts and expenditure of Government. The heads of accounts should, as far as possible, be common to the Government account, and the General Ledger maintained at the Department or Undertaking, and should be selected with due regard to the Principles of Governmental and Commercial Accounting, so that the monthly Classified Account of Income and Expenditure of the Department or Undertakings may be prepared readily from the General Ledger.

Working expenses of Commercial Departments

Article 50. As a general rule all expenditure pertaining to any department, including commercial department, should be recorded on the expenditure side of the account only.

Transactions with other Governments and Account Circles

Article 51. Subject to any general or special orders issued by Government after consultation with the Comptroller and Auditor General, the methods by which transactions between different Account Circles as well as between different Governments including Governments of other countries are settled, shall be as described in relevant Chapters of Account code for the Accountants General and Government Accounting Rules 1990 (GOI).

Rectification of misclassification

Article 52. The procedure to be followed in rectifying misclassification in accounts shall be as prescribed in Chapter 7 of Account Code for Accountants General, the extracts of which are given in Annexure C to this Chapter.

Writes-off from Balanced heads to 'Government'

Article 53. (1) Ordinarily, all amounts due to Government which are found to be irrecoverable shall be written-off from the Debt head of account concerned to an expenditure head as a loss to Government. Similarly, any balance due by Government remaining unclaimed for such time as may be prescribed by Government shall be credited as revenue of the Government concerned by debit to the Debt or Deposit head concerned. Amounts outstanding due to book-keeping errors under heads which close to balance shall be written-off to "8680-Miscellaneous Government Account- Write off from heads of account closing to balance", with the specific approval of the Comptroller and Auditor General.

(2) Such un-reconciled balances or differences between the Ledger Balances and those of as per the relevant Subsidiary Registers or Broad-sheets, under any detailed/sub-detailed heads of account relating to any Debt, Deposit, Suspense and Remittance heads in the State Accounts, as per the 'List of Major and Minor Heads of Account', not exceeding Rs.1000/- in each case in any financial Year, may be written-off by an Accountant General to the head "8680 Miscellaneous Government Account-Write-off from heads, of account closing to balance" subject to the following condition:-

- (i) The amounts of un-reconciled balances or differences are continuing for a period of over five years, in the year in which it is proposed to be written-off.
- (ii) The Accountant General has satisfied himself that a dead end has been reached in resolving the differences; and
- (iii) The concurrence of the State Government has been obtained for the write-off.

(3) In the case of 'Provident Fund Suspense', the limit of 5 years mentioned at item (i) of sub clause 2 above will not be applicable. Senior Deputy Accountant General may also write-off the outstanding amount under this head up to Rs.500 in each case subject to his having satisfied himself about the conditions (i) to (iii) of sub-clause 2 above. A quarterly report on items written-off by Senior Deputy Accountant General under the powers delegated to him should be submitted to Accountant General for review. The Accountant General should report to Comptroller and Auditor General of India on the write-off of Suspense half-yearly on 10th May and 10th November.

(4) Where it is not possible to establish that un-reconciled balances/differences under heads of account which close to balance are either due to book-keeping errors or involve loss/receipts, the balance/differences maybe written-off to "8680 Miscellaneous, Government Account- Writes-off from heads of account closing to balance" with the approval of the Comptroller and Auditor General of India after obtaining concurrence of the Government concerned in all cases where the compilation of account is his responsibility and in cases, where the accounts have been departmentalized or separated from Audit, of the Controller General of Accounts after concurrence of the Chief Accounting Authority concerned is obtained.

Accounts to work from balance to balance

Article 54. The accounts of each Government shall work from balance to balance. The closing balance shown in the accounts of each month shall work up to the general cash balance of each Government held in its Treasuries (including remittances in transit) and by the Reserve Bank of India at the end of that month.

Annexure – A (See Article 25)

List of Sections/Sectors/Sub-Sectors under the Main Divisions of Accounts

Part I – Consolidated Fund

(1) Revenue:-

I. Receipt Heads (Revenue Account)

A. Tax Revenue:

- (a) Taxes on Income and Expenditure
- (b) Taxes on Property and Capital Transactions
- (c) Taxes on Commodities and Services

- B. Non-Tax Revenue:
 - (a) Fiscal Services
 - (b) Interest Receipts, Dividends and Profits
 - (c) Other Non-Tax Revenue
- C. Grants-in-Aid and Contributions
- II. **Expenditure Heads (Revenue Account)**
 - A. General Services
 - (a) Organs of State
 - (b) Fiscal Services
 - (c) Interest payments and Servicing of Debt
 - (d) Administrative Services
 - (e) Pensions and Miscellaneous General Services
 - (f) Defence Services
 - B. Social and Community Services
 - C. Economic Services
 - (a) General Economic Services
 - (b) Agriculture and Allied Services
 - (c) Industry and Minerals
 - (d) Water and Power Development
 - (e) Transport and Communications
 - (f) Railways
 - (g) Posts and Telecommunications
 - D. Grants-in-Aid and Contributions
- (2) **Capital, Public Debt, Loans etc.**
 - I. **Receipts Heads (Capital Account)**
 - II. **Expenditure Heads (Capital Account)**
 - A. Capital Account of General Services
 - B. Capital Account of Social and Community Services
 - C. Capital Account of Economic Services
 - (a) Capital Account of General Economic Services
 - (b) Capital Account of Agriculture and Allied Services
 - (c) Capital Account of Water and Power Development
 - (d) Capital Account Transport and Communications
 - (e) Capital Account of Railways
 - (f) Capital Account of Posts and Telecommunications
 - D. Grants-in-Aid and Contributions
 - III. **Public Debt – Loans and Advances**
 - E. Public Debt
 - F. Loans and Advances
 - G. Inter-State Settlement
 - H. Transfer of Contingency Fund
- Part II – Contingency Fund**
- Part III – Public Account**
 - 1. Small Savings, Provident Funds, etc.
 - (a) Small Savings
 - (b) Provident Funds
 - (c) Other Accounts
 - J. Reserve Funds
 - (a) Reserve Funds bearing interest
 - (b) Reserve Funds not bearing Interest.

- K. Deposits bearing Interest
 - (a) Deposits bearing interest
 - (b) Deposits not bearing interest
 - (c) Advances
- L. Suspense and Miscellaneous
 - (a) Coinage Account
 - (b) Suspense
 - (c) Other Accounts
 - (d) Accounts with Governments of Foreign Countries
 - (e) Miscellaneous
- M. Remittances
 - (a) Money Orders, Remittances and Adjustments between Officers rendering accounts to the same Accountant General and other Remittances
 - (b) Inter-Government Adjustment Accounts
 - (c) Exchange Accounts
- N. Cash Balance.

Annexure – B

[See Article 26 (c)]

List of Standard Detailed Heads

1. Salaries
2. Wages
3. Travel Expenses
4. Office Expenses
5. Payments for Professional and Special Services
6. Rents, Rates and Taxes/Royalty
7. Publications
8. Advertising, Sales and Publicity Expenses
9. Grants-in-Aid/Contributions/Subsidies
10. Scholarships and Stipends
11. Hospitality Expenses/Sumptuary Allowances etc.
12. Secret Service Expenditure
13. Major Works
14. Minor Works
15. Machinery and Equipment/Tools and Plant
16. Motor Vehicles
17. Maintenance
18. Investments/Loans
19. Materials and Supplies
20. Interest/Dividend
21. Pensions/Gratuities
22. Depreciation
23. Inter Account Transfers
24. Writes-off/Losses
25. Suspense
26. Other Charges
27. Diet Charges
28. Purchase of Antiquities, Ancient Relics and Contemporary Arts.

Note:- Briefly explaining the scope of Standard Detailed Heads:

1. **Salaries:-** Will include pay, allowances in all forms to Officers and staff, and the expenses on Leave Travel Concession. This object classification will also be utilized for recording

expenditure on emoluments and allowances of Heads of States and other High Dignitaries. In cases, where it is decided by some Stage Governments to indicate in accounts, the details of 'salaries' such as 'Pay of Officers', 'Pay of Establishments', 'Allowances and Honoraria' etc., for statistical information. Detailed heads may be opened accordingly in lieu of 'Salaries'.

2. **Wages:-** Will include wages of labourers and to staff at present paid out of contingencies.
3. **Travel Expenses:-** Will cover all expenses on account of travel on duty including conveyance and fixed travelling allowances but excluding leave travel concession which falls under 'Salaries'.
4. **Office Expenses:-** Will include all contingent expenditure for running an office, such as furniture, postage, purchase and maintenance of office machines and equipment, liveries, hot and cold weather charges (excluding wages of staff paid from contingencies), telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for office use, as distinct from vehicles for functional purposes like Ambulance Vans, etc.
5. **Payments for Professional and Special Services:-** Will include charges for legal services, consultancy fees, remuneration to examiners, invigilators etc., for conducting examinations, remuneration to casual Artists by the All India Radio and all other types of remuneration for Professional Services. It will also include payment for services rendered, supplies made by other departments such as Railway, Police etc. a distinction being made in respect of supplies made, services rendered for the running on an office in which case the expenditure will be recorded 'Office Expenses'.
6. **Rents, Rates and Taxes/Royalty:-** Will include payment of rent for hired buildings, Municipal rates and taxes, etc. It will also include lease charges for land.
7. **Publications:-** Will include expenditure on printing of office Codes and Manuals and other documents, whether priced or non-priced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sales. This head is to be operated only where the cost of printing is borne by respective departments.
8. **Advertising, Sales and Publicity Expenses:-** Will include Commission to Agents and Printing of Publicity material.
9. **Hospitality Expenses/Sumptuary Allowances, etc.:-** Hospitality expenses will include Entertainment Allowance of High Dignitaries etc. Expenditure on refreshments served in Inter-Departmental Meetings, Conferences etc., will however, be recorded under 'Office Expenses'.
10. **Major Works/Minor Works:-** Will be classified with reference to the classification of Major/Minor Works in CPWD Code. This will also include cost of acquisition of land and structures.
11. **Machinery and Equipment/Tools and Plant:-** Will include Machinery, Equipment, Apparatus etc., other than those required for the running of an office (vide 4) and special tools and plant acquired for specific works.
12. **Motor Vehicles:-** Will include purchase and maintenance of Transport Vehicles such as Ambulance Vans which are used for functional activities, as distinct from those used for running an office.
13. **Maintenance:-** Will record expenditure on maintenance of works, machinery and equipment. It will also include repairs incidental to maintenance.
14. **Interest/Dividend:-** Will include interest on Capital, Discount on Loans.
15. **Pensions/Gratuities:-** Will include donations to Service Funds and Contributions to Contributory Provident Funds.
16. **Inter Account Transfers:-** Will include transfer to and from Reserve Funds.
17. **Writes-off/Losses:-** Will include Write-off of Irrecoverable Loans. Losses will include trading losses.

18. **Other Charges:-** A residuary head. This will also include rewards and prizes.
(G.O.Ms.No.198, F&P (Finance-Wing A&L) Dept., dated 17-05-1976)

Annexure – C

(See Article 52)

Account Code for Accountants General

(Chapter 7 – Transfer Entries)

Object of Transfer Entries

7.1 Transfer Entries, which are entries intended to transfer an item from one head of account to another, are necessary:-

- (a) in order to correct an error of classification in the original accounts;
- (b) in order to adjust, by debit or credit to its proper head, an item outstanding under a debit, deposit or remittance head;
- (c) in order to adjust inter-departmental and other transactions which do not involve the receipt or payment of cash.

Note:- Another type of case in which transfer entries are necessary occurs when it is found more convenient to classify items pertaining to more than one head of account under a single head of account in the first instance than to classify them under each head of account from the beginning; for example when a definite proportion of any receipt or charge is taken to a separate head, it is often convenient to make the distribution upon the totals of the Departmental Abstract or the Detail Book,

General Rules

7.2 Transfer Entries should be prepared in Form A.C.23. On one side of every Transfer Entry there should be only one Major head to which there may be a debit by credit to *sundry heads* or vice versa; debit should not be *taken against sundry head* by credit to sundry heads. A fortiori, the same entry should not contain independent corrections of two major heads; it may not debit A by credit to B, and again C by credit to D.

In a Transfer Entry all particulars explaining both the nature of the adjustment and (if it is a correcting transfer) the grounds of the correction must be clearly stated.

7.3 A list of adjustments which have to be made periodically should be maintained in order to ensure that they are regularly made. These adjustments should, as a rule, be made monthly. If this is found inconvenient and if the Accountant General considers that there are sufficient grounds for postponing any adjustments, they may be made quarterly. Unforeseen adjustments should, however, be made as soon as the necessity for them arises.

7.4 Save as may be authorized by the Comptroller and Auditor General, or by Government in consultation with the Comptroller and Auditor General, annual and half-yearly transfers should, as a rule, be avoided. Cases in which such transfers are authorized will be found in the Manuals of the Account Officers concerned.

Correction of Accounts

7.5 (a) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same

Government, the error may be corrected at any time before the accounts of the year are closed, in the manner directed in Article 6.15; but after the accounts are closed, no correction is admissible, it being sufficient to make a suitable note of the error against the original entry. If, however, the error affects the receipts and disbursements of another Government, or the transactions of a Commercial Department it should be corrected by transfer in all cases as soon as the error is discovered. The procedure to be observed for the correction of errors in the accounts of works in the Public Works Department shall be as laid down in Articles 149 and 200 (a) of Volume-III of Account Code.

(b) An error which affects a debt, deposit or remittance head must be corrected by transfer, however old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction should be made by the removal of the item from the head under which it was wrongly taken to that to which it properly belongs. If the accounts of the year in which the error took place are closed, then the following procedure should be followed in the cases referred to –

- (1) an item taken to one debt, deposit or remittance head instead of another, - the correction should be made by transfer from the one to the other;
- (2) an item credited to a debt, deposit or remittance head instead of to a revenue head, or debited to a debt, deposit or remittance head instead of to an expenditure head, - the correction should be made by transfer to the head under which it should originally have appeared;
- (3) an item credited to a revenue head instead of to a debt, deposit or remittance head, - correction should be made by debiting refunds and crediting the proper head.
- (4) an item debited to an expenditure head instead of to a debt, deposit or remittance head, - correction should be made by debiting the proper head and crediting the relevant receipt head.

Note-1:- After the accounts of the year are closed, corrections or transfers affecting capital major heads, unless they affect the account of different Governments, should usually be effected without financial adjustment by alteration of progressive figures, without passing the debit and credit entries through the accounts of the year's financial transactions. This would prevent unnecessary inflation of the current year's accounts and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve.

Note-2:- Errors in the accounts of Divisional Officers of the Public Works Department shall be governed by the rule in Article 200 of Volume-III of Account Code.

Outline of Procedure

7.6 A correction by a transfer entry may be proposed by any section of an Accounts office; it should be accepted by the other section concerned if the entry has been drawn up according to rule and necessary particulars are furnished. Original vouchers and other documents in support of the entry should be recorded in the section which originally dealt with them and not sent to the other section concerned along with the transfer entry.

7.7 A Transfer Entry Number Book in Form A.C. 24 should be maintained in each audit or accounts section in which should be entered in brief but clear detail the particulars of each transfer originating in that section, it being sufficient to fill in columns 1 and 2 only in respect of transfer entries received from other Sections. The Transfer Entry Number Book for Central transactions should be kept separate from that for State transactions. The

entries proposed by the several sections should be numbered serially by each, a distinctive letter being used by each section and these numbers entered in their respective Number Books. The number to be given to an entry received from another section should be expressed as a fraction, the numerator of which will denote the number as given by the originating section and the denominator will show the number assigned to the entry in the Number Book of the receiving section.

Note:-The provisions of this Article may be relaxed, at the discretion of the Head of an Accounts Office, when, in view of the large number of transfer entries received from other sections, it is considered more economical only with reference to the entries so received and not those originating in the receiving Section itself, to maintain a simple "Index of Transfer Entries" showing the General Number as allotted by the receiving section and the sectional number of the originating section, in the following form which can be drawn up in manuscript –

Index of Transfer Entries for the month of 20....

General No.	Sectional Number and distinctive letter	General No.	Sectional Number and distinctive letter

7.8 (a) The addition or deduction which should be posted in Departmental Abstracts or the Detailed Books on account of the transfer entries should be worked out from the separate transfer entries of all sections in accordance with the procedure described in the succeeding Articles. This procedure shall consist mainly of the preparation of an abstract known as the Combined Transfer Ledger and Abstract (Form A.C. 25) showing the debits and credits to be made under each detailed head affected by the entries of the month, the totals of the debits and credits of the month necessarily being equal. The Combined Transfer Ledger and Abstract for Central transactions should be kept separate from that for State transactions.

(b) In the case of revenue and expenditure heads, it is the net outcome of the transfer entries against each, i.e., the balance of the head, in the Combined Transfer Ledger and Abstract (Form A.C. 25), which should appear as a debit or credit in the Abstract but in the case of debt, deposit or remittance heads, the gross credit and the gross debit should both appear in the Abstract – the former in the receipt part and the latter in the disbursement part, as these heads have corresponding accounts on both sides.

Note:- When large transfers are made from one debt, deposit or remittance head to another in order to correct the original classification in account the correction should, wherever possible be made by a *deduct* entry against the original debit or credit, so as to prevent exaggeration of the transactions in the accounts;

When, however, such a transfer affects a debt, deposit or remittance head for which grants are obtained, it should be adjusted, irrespective of the amount involved, on the following principles:-

- (a) When the correction is in rectification of a misclassification of the same year, - by *deduct* entry against the original debit or credit, as the case may be;
- (b) When the correction is in rectification of a misclassification of the previous year – by *plus* credit or *minus* credit under the heads concerned, without affecting the debits for the year; provided that in either case, if the correction involves the transfer of balance from one account circle to another within the accounts of the Central Government, the adjustment in both circles must be made without any reservation within the same official year.

7.9 The Transfer Entries, after being noted in the Number Book, should be posted individually into the left hand columns of the Combined Transfer Ledger and Abstract, against the respective heads affected. The column for "Number" of the entry and that for the "District or Department" which provides for the name of the District or Department in whose accounts the original error appeared, should be filled in at the same time.

7.10 From the right hand money columns of the Combined Transfer Ledger and Abstract, the figures should be posted under appropriate heads in the Departmental Abstract or the Detail Book, immediately under the total of cash transactions. The debits to a revenue head, and the credits to an expenditure head should appear in the "deduct" line, but all other entries (with the exception of the kind mentioned in Note under Article 7.8) are entries of addition and should appear in the "add" line.

7.11 A note of a correction affecting District figures relating to revenue and expenditure heads should be made against the original entry in the Departmental Abstract of the month in which the error occurred. Where the Compilation Book of revenue and service transactions takes the place of the Departmental Abstract, a note should be made similarly in that Book. Transfers affecting a debt, deposit or remittance head should be made by new entries in the month of correction and need not be noted against the original entry. In the case of important transfers, however, a note should be made in red ink, across the original entry in the Detail Book, of the month of its reversal and across the correcting entry of the month of the original one.

Note:- When detailed statement or revenue is communicated, month by month, to the revenue controlling authority, particulars of correcting transfers made in the month's accounts should be given at the foot.

Closing of the Combined Transfer Ledger and Abstract

7.12 The Combined Transfer Ledger and Abstract should be closed by totaling, under each head the figures in the columns on the left, and carrying into the columns on the right the balance in the case of revenue and expenditure heads, and the totals (except as stated in Note under Article 7.8) in the case of debt, deposit and remittance heads. The totals of the two money columns on the left need not be carried forward, but amounts in the two money columns on the right hand side should be totaled and agreed. After the Combined Transfer Ledger and Abstract is thus proved by the agreement between the totals of these two columns, an abstract should be drawn up as indicated in Article 4.6. The Departmental Abstracts or the Detailed Book should then be posted from the columns on the right, the poster ticking off each entry, as he posts it. At the end of the year, the monthly volumes of the Combined Transfer Ledger and Abstract should be arranged in order of the months and bound into convenient volumes.

CHAPTER – 4

DIRECTIONS REGULATING INTER DEPARTMENTAL TRANSFERS

Introductory

Article 55. The directions in this Chapter shall regulate the conditions under which a Department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the Government concerned.

Adjustments between Governments

Article 56. In the case of transactions between two Governments, adjustment shall always be made if required by or under the provisions of the Constitution; and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

Note-1:- In all cases of claims for an amount not exceeding Rs.1,000 in each case, for transactions on account of supplies made or services rendered by one Government to another, no monetary claims will be resorted to. However, in respect of claims relating to Commercial Departments/Undertakings of a Government which are required to work to a financial result, for services rendered or supplies made to or by them monetary settlement should be made irrespective of the amount.

Note-2:- For above transactions, the limit of Rs.1,000 and where the supplies/services are to be paid for irrespective of any monetary limit, the settlement will be made through cheques/Bank drafts by the supplied Government. The procedure to be followed for making the monetary settlements in these cases, (i) between the State Governments *inter se* and (ii) in respect of supplies/services to a Central Government Department will be as indicated below:

(i) Between the State Governments *inter se*:

The concerned officer of the Government in receipt of the supplies or services will present a bill at the Treasury for the cost of services or supplies along with the accepted invoice and requisition for a bank draft in favour of the Officer concerned in the supplying Government and remit the bank draft so obtained to the latter who will present it at the Treasury for encashment and crediting to the proper head of account.

(ii) Between a State Government and Central Government Department (including Defence, Railways, Postal and Telecommunications Departments besides Civil).

The Department of the Central Government which receive supplies/services will present a bill along with the accepted invoice to its own Accounts Officer concerned who will make the payment by cheques/bank drafts drawn in favour of the officers concerned of the supplying Government in settlement of its claims.

In the reverse case of supplies/services rendered by a Central Government Departments, the cheques/Bank drafts received by it from the supplied Government will be presented by it to its Accounts Officer for encashment and credit to the proper head of Account. In case the Departmental officer is himself in account, with a branch of the bank, the cheque/draft will be remitted by him to the bank with challan showing particulars of the Head of account for credit to Government account.

Note-3:- The Union Territory Governments will also follow the procedure indicated above as may be applicable to them for settlement of their inter-Governmental transactions arising out of services rendered or supplies made by/to them.

Note-4:- These instructions will not apply to payments to supplies arranged by the Department of Supply in the Ministry of Commerce for purchases made by the State Governments etc. through Directorate General of Supplies and Disposals. In this regard the procedure already laid down by this Ministry will continue to hold good.

Note-5:-The procedure to be followed for realization of customs duty of goods imported by the various Governments/Departments will be laid down separately by the Department of Revenue and Banking (Revenue Wing). Similarly, the procedure to be followed for settlement of claims relating to supplies made by the Medical Store Depots to various Governments/Departments will be prescribed separately by the Department of Health in the Ministry of Health and Family Welfare.

Note-6:-The Principles and procedure indicated in Notes 1 and 2 above will also be followed for settlement of inter-Departmental transactions among Defence, Railways, Postal, Telecommunication and Central Civil Departments on account of services rendered or supplies made by one Department to another.

Article 57. Already Deleted.

Adjustments with Foreign Governments, outside bodies etc.

Article 58. Unless exempted by Government by General or special orders, services shall not be rendered without being paid for to any foreign Government or non-Government body or institution or to a separate fund constituted as such. Any relief in respect of payment for services rendered or supplies made to any outside body or fund should ordinarily be given through a grant-in-aid rather than by remission of dues.

Local Ruling under Article 58

As regards the incidence of charges incurred in connection with remittances from Treasuries having a Currency Chest to branches of the State Bank, Instruction 28 (g) under Treasury Rule 30 should be followed. Charges on account of all telegrams relating to currency matters should be debited to the Reserve Bank. Such charges should, therefore, be incurred in cash and Service Postage stamps should, however, be used on communications regarding currency matters sent by ordinary post, as the expenditure is met by the Government and not debited to the Reserve Bank.

Inter-Departmental adjustments

Article 59. For purposes of inter-departmental payments, the departments of a Government shall be divided into Service Departments and Commercial Departments according to the following principles.

A. Service Departments:- These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of the idea of Government or (b) are necessary to, and form part of the general conduct of the business of Government. Examples of category (a) are: the departments of Administration of Justice, Defence, Jails, Medical, Police, Public, Health, Education, Forest. Examples of category (b) are: the Department of Survey of India, Printing and Stationery, Public Works (Building and Roads Branch), Central Purchase Organization under Director General of Supplies and Disposal, New Delhi.

B. Commercial Departments or Undertakings:- These are constituted mainly for purpose of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not

necessarily Government functions. They are required to work to a financial result determined through account maintained on commercial principles.

Note:-Government shall specify whether a particular department or particular activities of department shall be regarded as commercial department or undertaking.

Local Ruling under Article 59

A list of departments and undertakings at present recognized by the Government of Andhra Pradesh as Commercial is given in the Annexure to this Chapter.

Article 60. Save as expressly provided in this Chapter, a Service Department shall not make charges against another Department for services or supplies which fall within the class of duties for which the former Department is constituted.

The following exceptions to the rule in this article have been authorized:-

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

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

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

Local Ruling under Article-60

1. Prison labour supplied to the Public Works Department should be charged for. The Adjustments should be based on the value of the prison labour at the rates prescribed for the purposes.

2. When any land or building is transferred from one Service Department to another under the Andhra Pradesh Government, the transfer should be made free of charge.

As an exception to the above rule, transfers of land or buildings of the Governor's official residences should be charged for. The expenditure should be debited against the grant for the maintenance and improvement of official residences of the Governor.

3. The Services rendered by the Training and Production centers under the control of the Directorate of Industries to other Government Department shall be charged for at the costs fixed by the Officers-in-charge of such training and production centers. (Govt.Memo.No.53473/Accts/59-1, dated 20.10.1959 and Memo.No.73316/Accts/59-2, dated 29.12.1959).

The Officers whose expenditure is charged to the project estimates are not entitled to free supplies of goods or services from Government Departments. The cost of all such supplies and services made by Government Departments shall be charged to the project estimates.

(Govt. Memorandum No.65028/1570/Accts./68, dated 12.05.1969).

4. That supplies made or services rendered by the Institutions of the Animal Husbandry Department mentioned below, either to other Government Departments or to the other institutions of the same department shall be paid for at the prescribed rates:-

- (1) All Government Livestock farms including Breeding and Dairy Farms.
- (2) All Sheep and Goat Breeding Farms including Wool Technological Laboratory, Sheep and Wool Extension Centers, Sheep and Demonstration units and Piggery Units.
- (3) All Government Poultry Farms, Research Stations including Poultry and Duck Extension Centers and Poultry Units.
- (4) Key Village Centers and Units.
- (5) Andhra Veterinary College, Tirupathi and Schools of Veterinary Science and Animal Husbandry, Visakhapatnam and Rajendranagar.
- (6) Veterinary, Biological and Research Institute including Biological and Ranikhet Disease Vaccine Centers.
- (7) Diseases Investigation Schemes.
- (8) Live Stock, Sheep, Goats, Pigs, Poultry and Ducks Distribution Schemes. (Govt.Memo.No.58299/Accts./61-1, dated 19.09.1961).

Article 61. A Commercial Department or Undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other Departments of Government.

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

Note-1:- Save as otherwise provided in this Chapter, service rendered by Service Department falling under Clause-A (a) of Article 59 in the normal discharge of its function shall not be regarded as service rendered for the purpose of this Article.

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

Local Rulings under Article 61.

1. Expenditure by the Public Works Department on buildings of a Commercial Department should be charged to the grant of the latter Department.

2. Except when the Government order otherwise in any particular case rents should be charged for office accommodation supplied by the Public Works Department to Commercial Departments, Government Commercial Undertakings and Departments of the Central Government.

3. When any land or building is transferred from or to a Commercial Department, the full market value should be charged.

4. When a Government servant of a Commercial Department of the Andhra Pradesh Government is lent to another State Government or the Central Government for short periods or *vice versa*, the procedure to be followed in the matter of recovering from the

borrowing Government, the pay, allowances, etc., of the Government servant should be the same as that indicated in Miscellaneous Local Ruling 3 in Appendix No.3.

Article 62. Where one Department makes payment or renders service as an agent of another Department of the same Government, the principal Department may, subject to such monetary limits as may be fixed by Government in this behalf, be debited with the expenditure incurred on its behalf by the agent Department.

Local Rulings under Article-62.

1. The monetary limit fixed by the Andhra Pradesh Government for the purpose of this Articles is Rs.500/-.
2. The law charges incurred on civil suits in connection with execution of Government works fall under three categories namely:-

(1) The amount of the claim for which a decree is given.

(2) The amount of the incidental law charges incurred by the executing Department in connection with a work financed from its own Departmental heads of expenditure, e.g., when the Public Works Department carries out a work chargeable to the Public Works heads of expenditure, and

(3) The amount of incidental law charges incurred by the executing Department when acting as an agent in connection with a work financed from a different head of expenditure, for instance, when the Public Works Department executes a work the cost of which is debitable to a head other than the Public Works heads of expenditure e.g. General Administration, Medical etc.

(4) Charges falling under category (1) above, viz. Decretal amounts should in all cases be debited to the work concerned and booked as expenditure charged on the Consolidated Fund of the State. The charges referred to in category (2) should be debited to the sub-head "Establishment-Contingencies" of the executing Department. As regards charges mentioned in the category (3), the amount should generally be borne by the Department on whose behalf the work is undertaken. In exceptional cases, however, where it is established that the law suit has been caused by deliberate act of an employee of the agent Department for his personal gain, the charges should be adjusted by recovery from the individual concerned or by debit against the standing charges of that Department according to the merits of each case.

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

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

Article 63. Without prejudice to the general principle contained in Article 60, the Defence services shall, in respect of inter-departmental transactions, charge and be charged for services rendered and supplies made to or by other Departments, unless in particular cases or classes of cases, Government in consultation with the Comptroller and Auditor General have decided that the inter-Departmental adjustment would be unsuitable and undesirable.

Note-1:-The Defence services shall not be required to pay rent for non-residential accommodation supplied by the Central Civil Departments nor shall rent be charged for buildings of the Defence Services occupied for non-residential purposes by the Civil Departments of the Central Government other than those falling under Clause-B of Article 59.

(Memo. No.65444/Accts/56-5, Finance dated 22nd January, 1957).

Note-2:-The Defence Service also shall not be required to pay for the use of the Government Civil Aerodromes and for other incidental services rendered by the Civil Aviation Department to Indian Air Force Planes, nor shall the Civil Aviation Department be charged, as a reciprocal arrangements, for the use of the aerodromes of the Indian Air Force by the Civil Aircrafts.

Article 64. A branch of a service Department performing duties supplementary to the main function of the Department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

Example

Jail Manufacture, Survey Map-Publishing, Printing (Publishing Department), Mint (miscellaneous services other than coinage). The Information and Publicity Department (servicing etc., done for radio sets and TV sets installed in other Government Institutions) General Administration Department.

(Memo.No.19207/Accts./60-1, dated 03.03.1960)

“Animal Husbandry Department (for supplies made or services rendered either to other Department of Government or to institutions of the same Department)”

(Govt. Memo.No.58299/Accts./61-1, dated 19.09.1961).

Article 65. A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department e.g., Workshops of a Department, Dockyards.

Article 66. A regularly organized store branch of a department should ordinarily charge any other department for supplies made. But petty and casual supplies of stores may, if the supplying department consents, be made without payment.

Local Ruling under Article 66.

The procedure for the adjustment of the cost of stores issued from a ‘Stock’ or ‘Materials’ Account in the Public Works Department is prescribed in Article 18 in Volume III.

Article 67. Notwithstanding anything contained in the Directions in this Chapter, a Government may for special reasons which shall be recorded and communicated to the Accountant-General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of Departmental control of expenditure.

Local Ruling under Article 67

1. Fees and duties leviable by law should be paid by Government departments in the same way as by private individuals e.g.:-
 - (1) Customs duty on imported stores.
 - (2) Translation charges levied by the High Court under Translation and Printing Rules.
 - (3) Fees due to the Registration Department for the registration of documents for search fees registration offices.
 - (4) Charges for copies of judgments and depositions levied under 'Copyists' Rules. Charges will be levied only when the records are lengthy and the work has to be done by the Copyist staff of the Courts.
 - (5) Fees for the inspection of Government boilers.
 - (6) Fees for testing and inspection of electric installations owned by the Government.
 - (7) Leases on lands in Reserved Forests leased to hillmen free of assessment for the purpose of securing labour.
 - (8) Subject to exceptions noted below, the Department of Government should add to the price of all articles sold by them a sum equal to the sales-tax and enter it separately in their accounts and credit the amount into the treasury every month under the head "0040 Tax on Sales, trade etc., -102 Receipts under the State Sales Tax Act" as an advance payment against the assessment.

Exceptions-(1) (i) Sales of cinchona products and quinine substitutes sold by the Government and their agents.
(ii) Transactions by or on behalf of the Department of Civil Supplies, Andhra Pradesh.

2. An amount equal to the loss under "Examination Fees (10th Class)" on account of the concession granted to children and dependents of Ex-Army men in each year should be credited in the final accounts of that year to the head '0202.Education, Sports, Arts and Culture-01 General Education 102 Secondary Education' (Sub-heads: Tuition fees, Examination fees) by debit to the head "2202 General Education 02 Secondary Education 108 Examination."

3. Book adjustments may be made for services rendered or supplies made between Sections of the Agriculture Department affecting the accounts of Schemes financed wholly or partly by outside Bodies or Governments.

[Memo No.11101/Accts/62-1, dated 1-3-1962]

General.

Article 68. Where under the direction in this Chapter, payment is required to be made by one Department of Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charges for supervision on other indirect expenditure connected with service or supply for which payment is made.

Article 69. Payments of amounts due by one Department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

Local Ruling under Article 69.

1. Fees due by Government Departments to the Registration Department for the registration of documents or for searches in registration offices and fees due to the Boiler Inspection Department for the Inspection of Government boilers should be adjusted by means of contingent bill drawn by the Departmental Officers concerned duly endorsed for payment by transfer credit to the Registration or Boiler Inspection Department, as the case may be.

The Forest Department and the Public Works Department (in regard to fees chargeable to specific works) should follow the same procedure.

2. Deleted.

3. Petty supplies costing not more than Rs.50/- made to Government Commercial Undertakings should be paid for in cash as opposed to transfer in the accounts. This does not mean that such payments should always be made in coin or currency or Bank notes. When, with the special sanction of the Government, a Government Department or a Government Commercial concern is permitted to settle accounts with other Government Departments by actual payment instead of by book-transfers, the payment should as far as possible, be made by cheque or Government drafts, which should be crossed and marked "Not Negotiable" so as to ensure credit of the amounts to a Government head of account at the Treasury. If, however, the payment to be made is below the minimum money limit for which a cheque or a Government draft can be issued, the amount may be paid in cash or remitted by money order when necessary

4. Deleted.

5. Any receipts including cash recoveries from employees, contractors etc., realized by a Division/PAO of the Public Works Department on behalf of any other Division/PAO Department or Government should be passed on by book transfer, if the recovery occurs within PAO's jurisdiction and by cash/cheque/DD, if occurs and on different PAOs

6. Payment of taxes on Government buildings should be made by book adjustment in the case of Zilla Parishads and Municipalities as these have banking account at the treasury. Taxes due to panchayats which have no banking account at the treasury may however be paid in cash.

Foot Note:- See instructions 3 chapter 4 part III Volume-I A.P. Treasury Code.

7. Payment due by Government Departments under the Motor Vehicles Act and Rules and the Andhra Pradesh Motor Vehicles Taxation Act should be made by presenting separate contingent bill at Pay Accounts Office or at the Treasury or Sub-Treasury concerned as the case may be where the bill will be passed for 'nil' payment and necessary adjustments made in the concerned head of account.

The Forest and Public Works Departments (in regard to taxes and fees chargeable to specific works) should follow the procedure indicated in the second sub-paragraph in Local Ruling 1.

8. The special rules applicable to the Public Works Workshops are contained in the Local Ruling under Article 182 of the A.P.A.C. Volume-III

(Memo No.8004/E,A/53-2, Finance dated 4th March 1953)

Article 70. Deleted.

Article 71. Any question of doubt or dispute arising in connection with the interpretation of the Directions in this Chapter will be decided by the Comptroller and Auditor-General with the approval of the President.

ANNEXURE

Commercial Departments recognized by Government of Andhra Pradesh (Vide Article-59)

Animal Husbandry and Fisheries Department.

1. Ice-cum-Cold Storage Plant, Tungabhadra Dam.
2. Fishnet Making Plant, Tungabhadra Dam.
3. Fish Seed Farm, Tungabhadra Dam.

Education Department

4. Andhra Pradesh Government Text Book Press, Hyderabad.

Finance Department

5. Andhra Pradesh Government Life Insurance Department, Hyderabad.

Home Department

6. Government Central Press, Hyderabad.
7. Government Regional Press, Kurnool.
8. Government Regional Press, Vijayawada.

Revenue Department

9. Government Distillery Narayanaguda, Hyderabad
(Reference: Page 142 of Comptroller and Auditor General Report, Civil for the year ended 31st March 2005 – Para 1.8.3)

CHAPTER 5
DIRECTIONS REGULATING THE EXHIBITION OF RECOVERIES OF
EXPENDITURE IN GOVERNMENT ACCOUNTS
Introductory

Article 72. The Directions contained in this Chapter indicate the manner of classification of 'recoveries' of expenditure in Government accounts.

The term 'recovery' is used in this Chapter in a limited sense to denote repayment of or payment by another Department of the same Government or by another Government or by a non-Government party (including Public Sector Undertakings, Autonomous Bodies and Private Persons and Bodies to a Government Department) which initially incur the charge and classified it in the accounts as final expenditure by debit to Revenue or Capital heads of accounts. Recoveries towards Establishment charges, Tools and Plants, Fees for procurement or Inspection of stores or both etc., effected at percentage rates or otherwise are some examples.

Recoveries from Private Persons or Bodies and Governments Outside India

Article 73. Recoveries from private persons or bodies (including Local Funds and Governments outside India) should, as a general rule, be treated as Revenue and not as Deduction from expenditure.

Exceptions – (i) When a Government undertakes a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to Government being nil, the recoveries may be taken in reduction of expenditure.

(ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts:

The Technical Estimates take cognizance of all anticipated receipts from sale proceeds of materials, plant etc., received from the old structure while the receipts under "Stock and Suspense" are by their very nature inseparable from the expenditure recorded under the main head. The recoveries falling under these two categories should therefore be treated as Reduction of Gross Expenditure.

Recoveries by one Government from another.

Article 74. As between two or more Governments the following directions shall regulate the classification of recoveries.

(a) If the recoveries represent debits to another Government of expenditure which was so debitable from the moment it was sanctioned, they should not be treated as revenue of the Government effecting the recoveries, but as deduction from the expenditure.

(b) In the case of Projects, jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportions, but the expenditure is *ab initio* incurred by one Government and shares of another participating Governments recovered subsequently, such recoveries from other Governments should be exhibited as Abatement of Charges under the relevant expenditure head of account in the books of the Government incurring the expenditure initially.

(c) Recoveries of the classes falling under (a), and (b), if not affected within the accounts of the year in which the expenditure was incurred, should be treated as revenue.

Exception- In cases where the recovery is made on the basis of the calendar year instead of the Financial Year, the whole amount of the recovery may be treated as reduction of expenditure though a portion of it relates to expenditure incurred during the previous Financial Year.

(d) Recoveries on account of commuted value of pensions affected from other Governments should be treated as deductions from expenditure.

(e) All other recoveries should be credited as revenue of the recovering Government, whenever they are received.

Classification of recoveries made by one Department from another Department of the same Government.

Article 75. As between different Departments of the same Government, the recoveries shall be classified as deduction from the gross expenditure except that such recoveries as are made by a Commercial Department e.g. Railways, Department of Posts, Department of Telecommunications or a Departmental Commercial Undertaking (e.g. AIR) should be treated as receipts of that Department.

Exception:-Recoveries of fees for purchase, Inspection etc., effected by the Central Purchase Organizations of Government of India (e.g., DGS&D, Army Purchase Organizations of the Ministry of Defence) are treated as receipts of the Department concerned.

Note-1: Such recoveries realized by a non-Commercial Department (other than the Central Purchase Organizations of the Government of India) from another Department of the same Government shall be shown in the relevant Demand for Grant as “below the line” recovery under the appropriate major head of account. Recovery actually effected, irrespective of the year to which it relates, shall be adjusted in accounts in reduction of expenditure and exhibited in the schedule of recovery to be attached to the Appropriation Accounts of the year in which the recovery is effected.

Note-2: The term “recoveries” by Commercial Department (viz. Posts, Telecommunications and Railways) or by a Departmental Commercial Undertaking (e.g. A.I.R) for the purpose of this Article shall apply to recoveries in respect of services rendered to other Departments in pursuance of the proper functions for which the Department is constituted, that is to say, in the case of Department of Posts and Department of Telecommunications, recoveries shall be classified as receipts only when they are made in respect of Postal, Telegraph or Telephone services rendered to the other Departments. Where, a Commercial Department or Departmental Commercial Undertaking acts as an agent of another Department for the discharge of functions not germane to the essential purpose of the Department, the recoveries shall be taken in reduction of expenditure.

Receipts and Recoveries on Capital Account.

Article 76. Notwithstanding anything to the contrary that may be provided by or under the Directions in this Chapter, receipts and recoveries on Capital Account in so far as they represent recoveries of expenditure previously debited to a Capital major head shall be taken in reduction of expenditure under the major head concerned, except where under the rules of allocation applicable to particular Department, such receipts have to be taken to revenue.

Settlement of Doubts or Disputes.

\Article 77. In case of doubt or dispute, the question whether any particular recovery is classifiable as revenue or as deduction from expenditure under the Directions in this Chapter the matter shall be referred to the Ministry of Finance Department of Expenditure, Controller General of Accounts for its decision on the advice of the Comptroller and Auditor General.

Article 78. Already Deleted.

CHAPTER-6
DIRECTIONS REGULATING THE EXHIBITION OF LOSSES IN GOVERNMENT ACCOUNTS
Introductory

Article 79. The Directions in this Chapter shall regulate the exhibition and adjustment of losses in Government Account.

Receipts

Article 80. (1) If a claim be relinquished, the value of the claim shall not be recorded on the expenditure side as a specific loss.

(2) If money due to Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury and thus have passed in the Consolidated Fund or the Public Account, it should be brought as a receipt in to the Consolidated Fund or the Public Account, as the case may be, and then shown on the expenditure side by record under a separate head as a loss.

Note-1: The term "Government Servant" used in Clause (2) of this Article Includes persons who, though not technically borne on a Regular Government establishment, are duly authorized to receive money on behalf of Government*.

Note-2: Where losses of Public money are wholly or partially met by non-issue of pay or pension and the Account Department authorizedly applies the unissued amount to meet the public claim, the resultant balance of the claim alone should be treated as a loss, the emoluments due being debited to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

Foot Note-* For a fuller definition of the term "Government servant", see T.R.2 (b) of the Andhra Pradesh Treasury Rules in Part-I, Volume-I of the Andhra Pradesh Treasury Code.

Buildings, Lands, Stores and Equipment.

Article 81. Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a Suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the Suspense heads also.

Cash in Hand, whether in Treasuries or in Departmental Charge.

Article 82. All losses or deficiencies should be recorded under separate heads in the accounts.

Note-1: The acceptance of counterfeit coins or notes shall be regarded as a loss of cash.

Note-2: Any recovery made in the course of the year in which the losses are brought to account shall be shown by deduction from the head under which the losses is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

Local Ruling under Article-82.

A loss of cash which is written off under orders of a competent authority should be debited as a contingent charge of the Department concerned. No distinction should be made between a loss affecting a service head and a loss affecting a debt or remittance head, except as regards losses on remittances of coin, which should be debited to "Account with the Reserve Bank of India", and irrecoverable loans and advances granted under Chapter-X of the Andhra Pradesh Financial Code, which, when written off under proper authority, should be debited to "M.H.2075-Miscellaneous General Services –Other Expenditure-Other items".

A loss of cash due to acceptance of counterfeit coins or notes and any amount transferred from the treasury balance in order to make good any deficiency found in the currency chest should be debited under the head "Advances-Repayable" pending recovery or orders to write it off. Any amount which the Government finally order to be written off as irrecoverable on account of any such loss would be adjusted as a Provincial charge under the head "M.H.2075. Miscellaneous General Services – Other Expenditure-Irrecoverable temporary advances-written off".

Irregular or Unusual Payments

Article 83. Irregular or unusual payments should be recorded in the accounts with general reference to the ordinary rules of classification according to the nature of the expenditure: for example, an overpayment of pay shall be debited to the head "pay". Similarly, an excess payment for bricks manufactured shall be debited to the work for which the bricks are used. It is only when special heads exist in the accounts for recording such charges, as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments shall be separately recorded.

Inevitable Losses.

Article 84. Where losses are an inevitable feature of the working of a particular Department, the major head of account under which the expenditure of that Department is recorded shall contain separate descriptive heads under which such loss may be recorded.

Exhibition of Losses in Appropriation Accounts.

Article 85. The rules relating to the exhibition of losses in the Appropriation Accounts are contained in the instructions issued by the Comptroller and Auditor General for the preparation of those accounts.

APPENDIX – 1 Deleted

APPENDIX - 2 Deleted

APPENDIX 3
(See Article 29)

**Principles and Rules regulating the Distribution of
Certain Charges and Receipts between Governments**

(Approved by Government in G.O.Ms.No.53, Finance (Accounts) Department, dated 13-02-1962 in respect of Central and other State Governments. Memo No.68476-A/Accts/62-1, dated 15-9-62 and Memo No.38458/Accts/62-2, dated 4-6-1962)

A- INTRODUCTORY

B-PAY, ALLOWANCES, PENSIONS, ETC.

- I. Incidence of Pay and Allowances, other than Leave Salaries.
- II. Incidence of Leave Salaries.
- III. Deleted
- IV. Incidence of Pensions.
- V. Deleted.
- VI. Deleted.
- VII. Deleted.
- VII-A. Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces.

C – OTHER CHARGES

- VIII. Incidence of expenditure involved in Audit and keeping Accounts.
- IX. Incidence of Grants of Land and Alienations.
- X. Incidence of the cost of Police functions on Railways including the cost of protecting Railways Bridges.
- XI. Incidence of the cost of (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that Department.
- XII. Incidence of the charges relating to the maintenance and demarcation of and disputes over, boundaries.

D – RECEPTS

- XIII. Incidence of Leave Salary and Pension contributions recovered in respect of Government servants lent on Foreign Service.
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A – INTRODUCTORY

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

B – PAY, ALLOWANCES, PENSIONS, ETC

I. Incidence of Pay and Allowances, other than Leave Salaries.

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

(i) When a Government servant is transferred permanently from one Government to another, his transit pay and allowances including travelling allowances shall be borne by the Government to which he is transferred.

(ii) When the services of a Government Servant are lent by one Government to another, the transit pay and allowances including travelling allowances while he is joining and leaving the new service shall be debited to the borrowing Government. This principle applies even in cases where the Government servant lent takes leave either before joining the borrowing Government or before re-joining the lending Government and holds good even in respect of joining time admissible to a Government servant returning from leave out of India of more than 120 days under Revised Leave Rules. For this purpose officers of the Indian Medical Service employed under Provincial Governments should in all cases be regarded as lent to those Governments by the Central Government (Defence Department).

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

(iv) "When a Government servant while on foreign service is transferred to another foreign service without reverting to the Government service, the transit pay and allowances and transfer Travelling Allowances shall be borne by the foreign employer to whom the employee proceeds on transfer".

(Govt. Memo No.49948/1113/Accts/68, dated 15-5-1969)

Note:- "In the case of Government servants returning from duty abroad whose services are lent to another Government, the liability of the borrowing Government for the transit pay and allowances Including travelling allowances while joining the new service without reporting to in the original service shall be restricted to the period commencing from the date of arrival of the Government servant in India."

(Govt. Memo No.88795/2581/Accts/63-3, dated.25-2-1964)

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

3. The following Rules govern the incidence of the cost of troops lent to Civil Departments of the Central Government and to State Governments. The words 'Military' and 'Troops' are used include Indian Navy and Air Forces as well as the Army.

(1) When Troops are required on duties of a (Military) nature – [e.g., ceremonial purposes and provision of escorts or guards of honour in circumstances not covered by instruction No. 755 of the Regulations for the Army in India (1962 Edition) and flag marches when they fall into the category of cases involving duties of a military nature and when they are not connected with the maintenance of law and order], the extra cost, if any of supplying the services required (e.g., in the way of transport, equipment, etc.) will be met by a contribution from State or the Civil Department concerned of the Central Government to the Defence Service Estimates.

Note:- The cases in which flag marches come within the scope of this rule will be decided by the Central Government.

(2) (1) the types of duties that Armed forces may be called upon to perform in aid of Civil Authorities are as follows:-

- (a) Maintenance of law and order.
- (b) Maintenance of essential services.
- (c) Assistance during natural and other calamities such as earthquakes, floods, fire and famine.
- (d) Assistance required in the execution of development projects.
- (e) Any other types of assistance which may be needed by the Civil authorities and which the Armed Forces are in a position to render.

(2) For maintenance of law and order vide (a) in rule 2(1) above, all expenditure will be borne by the Central Government but the State Government may contribute towards the cost, if they wish to do so.

(3) For maintenance of essential services, for assistance during natural calamities and assistance in the execution of development projects, vide (b) to (d) in rule 2(1) above, no recoveries will be made from the State Government/Union Territory Administration on account of:-

(a) Normal pay and allowances and rations for service personal of the Unit which may be made available from within the Order of Battle. However, in cases where additional units are maintained by retaining the Units due for disbandment or by raising new Units specifically to meet the requirements of State Governments/Union Territories, the entire cost of these units will be charged.

(b) All other expenditure like the cost of payment for consumable stores including pay and allowances will be charged.

(c) For non-consumable stores and equipment:-

- (i) Depreciation assessed on the replacement cost on account of wear and tear.
For Aircraft, depreciation will be calculated on the original cost.
- (ii) Cost of repairs and maintenance.

(iii) Cost of replacement of equipment rendered unserviceable, assessed on its condition before use. In the case of aircraft, normal strike of wastage element will be charged.'

(d) Incidental expenditure, e.g. cost of move of Units, Personnel and equipment to and from the site of work and extra allowances, rations, clothing and amenities will be charged where provided.

(e) Hospitalization and treatment of the service personnel injured whilst employed in rendering aid will be charged.

(f) Pensionary liability in respect of any troops while employed in aid of Civil authorities will be that of Government of India. Damages to crops or compensation payable to civilians would be the responsibility of the State Government.

(g) Assistance rendered by Armed Force for extinguishing fire will be governed by the principles laid down in the Ministry of Defence letter No.F.256/51/D(15) dated 18th April,'55 as amplified letter dated 18th May, 1955.

(h) Non-consumable stores and equipment issued in the circumstances detailed in para 2(3) above, the depreciation rate will be calculated by dividing the Price Vocabulary rates plus 25% by the life of the item in use. Additional packing and Transportation charges, cost of repairs and maintenance charges, cost of stores issued for repair will be paid by Civil authorities.

(i) Cost of replacing items of personal kit/clothing rendered unserviceable or lost accidentally due to no fault of an individual while employed in aid during natural calamities will be met by the State Government if classified by the Survey Board on termination of aid.

(j) In the case of Indents for equipment on loan for period of over six months, the issue will be only of payment and not on loan.

(k) No departmental charges will be levied over and above the cost of replacement of Equipment and stores rendered unserviceable during rendition of aid during flood, relief operations and other natural calamities.

(1) Recoveries of hire charges in respect of stores other than ordinance stores will be made as following:-

(i) Tools & Plant Engineering Stores

Hire charges will be based on Para 943 of MES Regulations. For items not covered by above Para, the charges will be fixed in consultation with the Ministry of Defence (Finance).

(ii) MT Vehicles.

Recovery will be made at normal rates in accordance with Army Instruction No.928 of 1945 as amended from time to time. In the case of items not covered by this, the hire charges will be fixed in consultation with the Ministry of Finance (Defence).

(4) For any other type of Assistance, vide item (e) in rule 2(1) above.

(a) The complete cost of Armed Forces including ordinary pay and allowances cost of transport of equipment including loss, repair etc. and extra-ordinary charges in the shape of special pay or transportation of stores will be recovered.

(b) The recoveries in respect of stores equipment or vehicles issued in connection with aid to civil authorities will include hire charges for stores, equipment or vehicles assessed as per normal rules and expenditure incurred on transportation, handling etc. charges.

(c) The depreciation charges in case of ordinance stores will be calculated on the basis of price Vocabulary rates plus 50% divided by life of the items in use, expressed in months.

(d) The recoveries of hire charges in respect of stores other than ordinance stores will be made on the lines laid down in rule 2(3) (1) above.

(e) In the case of assistance rendered by Indian Navy to Civil Ministries etc. or the loan on hire of Naval Yard Craft, equipment, tools etc. the depreciation charges will be calculated as under:-

(i) In terms of Para 1(b) of the Ministry of Defence letter No.Dy/0201/IHQ/SO-II/3152/D(N-I) dated 21-11-1959 and 3620/D(N-I) dated 17th September '77 as amended from time to time for loan on hire of Naval Yard Craft, equipment tolls etc; and

(ii) for assistance rendered by India Navy Ship, in terms of Ministry of Defence letter No.Ac/3977/8(2)NHQ/1951/DO III/DLN.II dated 26th December 1980 as amended from time to time.

(f) In the event of difference of opinion as to the actual method of calculating the charges payable by State Government, the decision of the Government of India will be final.

4.(1) Rewards for proficiency in oriental languages paid to a Military Officer from the Defence Services Estimates during the three years preceding his transfer to other Departments of the Central Government or to State Governments will be recovered by the Controller of Defence Accounts (Pensions), Allahabad, from the department or Government concerned on confirmation of the officer in his Civil appointment.

4.(2) Rewards to Military Officers in temporary Civil employ under the Central or State Governments for proficiency in oriental languages are paid by the Controller of Defence Accounts (Pensions), Allahabad from the Defence Services Estimates in the first instance. On confirmation of an officer in the Civil Department, the Controller of Defence Accounts (Pensions), Allahabad, will recover from the department or State Government concerned, the Amount of any language rewards paid to the officer from the Defence Service Estimates.

4.(3) The amount recoverable from the Civil Department of the Central Government or from the State Government in these cases is the civil rate of language reward as published by the Department of Education but in the case of officers of the category referred to in sub-clause (1) above the difference between the Military and the Civil rates of awards is recoverable from the officers themselves in installments of Rs.50 per mensem.

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

4-A Indian Commissioned Officers of the Armed Forces in Civil Employ count their Civil service as qualifying for the outfit allowance under item(d) of

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- (a) their pay and allowance are governed by the new pay Code; and
- (b) they are required to wear uniform while in civil employ.

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

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

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

- (i) When proceeding to carry out their training direct from their civil appointments, the pay and allowances which they would have drawn in their civil appointments but for the training, for the whole period of absence on such training inclusive of the time spent in transit to and fro;
- (ii) When proceeding to carry out their training while on leave in India, Myanmar, Sri Lanka, United Kingdom or Northern Ireland, the civil leave pay and allowances which they would have drawn but for the training;
- (iii) When proceeding to carry out their training on the expiry of leave out of India taken from their civil appointments but before re-joining their civil appointments for duty joining time civil pay from the date of disembarkation in India to the date preceding that on which their training, commenced and full civil pay for the period of actual training and the period spent in journeying to the place of their civil appointments; and
- (iv) Military pay and allowances for the period of actual training.

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

It is necessary to provide a substitute in the place of such an officer undergoing training, the additional cost will be a charge on Civil Estimates.'

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

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

7-A. Civilian, Central or State Government servants who are members of the various Army, Navy and Air Force Reserves (excluding the reserve of the officers) will, when called up for periodical training, receive pay and allowances as under:-

- (a) during the transit period they will be entitled to their civil rates of pay and allowances to be met from the Budget to which such expenditure is debitable;
- (b) for the period of training (excluding periods of transit) if the pay and allowances (excluding concessions in kind, e.g., free ration, etc.,) admissible as reservist are less than the pay and allowances admissible in the civil post, the difference will be paid and debited to the Budget head to which the individual's civil pay is normally debitable.

8. Deleted.

9. The Military pay and allowances drawn under paragraph 250 of the Regulations for the Auxiliary Force, India, by a Civilian Government servant who is a member of the Auxiliary Force, India, on his being called out or embodied under section 18 of the Auxiliary Force Act, are borne by the Defence Service Estimates. In cases in which the Government servant draws, in such circumstances, civil rate of pay, the amount, if any, by which those rates of pay exceed military pay and allowances is debitable to the ordinary head of expenditure to which the civil pay of the individual concerned is debitable.

10. Travelling allowance of Telegraph signalers accompanying State Governors and other high officials on tour is debited to the department concerned, although their pay for the period is debited to the Telecommunications Department.

11. Deleted.

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

Local ruling under Rule 12

The rules regulating the payment of travelling allowance to officers of certain other Governments including certain Foreign Governments appearing as witnesses on summons before the Criminal Courts in the State of Andhra Pradesh and to officers of the Andhra Pradesh Government appearing as witnesses on summons before the Criminal Courts of other Governments and the incidence of these charges are contained in the publication "Criminal Rules of Practice and Orders" issued by the High Court of Judicature at Hyderabad.

II-Incidence of Leave Salaries.

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

1. (a) The existing system of allocation or sharing of the liability on account of leave salary or payment of leave salary contribution by one Department of Central Government to another including Railways, Posts, Telecommunications, Defence Departments dispensed with. The liability for leave salary will be borne in full by the Department from which the Government servant proceeds on leave, whether it be his parent Department or a borrowing Department with whom he is on deputation.

In the case of Government servants who avail of leave on termination of their deputation period, the liability for the leave salary will be borne by the Department which sanctions the leave.

The above Rules will apply to all cases of leave salaries paid on or after 1st January, 1978.

(GOI.,M.F.,O.M.No.F.2(117)/76/SC, dated the 26th December, 1977)

1. (b) The system of allocation of leave salary between Central and State Governments and between State Governments was dispensed with effect from 1.4.1987.

(Lr.No.14(5)/86/TA/1029 dt.9.10.1986 of CGA Ministry of Finance Department GOI, New Delhi);

- (i) Service under the "Local Fund" administered by Government and Commercial Department within the same Government should be regarded as service under separate Government;
- (ii) a lending Government is ordinarily a Government under which a Government servant first obtains permanent employment;
- (iii) Deleted.

Notes:- 1 to 4 deleted

Local Rulings

(1). When a Government servant is transferred from service under a Government to a Government other than that under which he was first employed, leave account should be continuously maintained and no subsidiary leave account need be maintained for the service rendered in borrowing Government.

(2) Deleted.

3. The Government to which a Military Commissioned Officer in Civil employ is transferred should not be regarded as occupying the position of a lending Government unless and until the officer obtains permanent employment under that Government.

(4) Deleted

(5) Deleted

(6) Deleted

2. Deleted

Local Rulings

(1). Furlough taken by Military Officers, should be treated as leave on half average pay and the furlough pay admissible to them under Military Rules while on such furlough in or ex-India should be viewed as equivalent of leave on average pay for purpose of raising debits, the privilege leave taken by such officers being viewed as equivalent of leave on average pay for this purpose.

2. Deleted.

3. Deleted.

Local Rulings under Rule 3

1. *Incidence of leave salary of a Government servant who has been transferred permanently to Local-Fund not administered by Government:-* As per FR 129, the transfer of Government servants to service under Local Funds which are not administered by Government will be regulated by FRs in Chapter-XII i.e. Foreign service terms and conditions. On the contrary leave salary of persons transferred to Government service from Local Fund not administered by Government is regulated as per FR 130.
2. *Incidence of leave salaries of employees of Local Funds administered by Government who are transferred to Service under Government or vice versa:-* Cases up to 31-3-1987 allocation of leave salary should be made between the different Governments as laid down in this section. From 1-4-87 onwards, no allocation of leave salary between the Governments. The liability of leave salary should be borne by the Department from which employee proceeds on leave.
3. *Classification of leave salary of a State Government servant holding a post under the Central Government in addition to his own post under the State Government:-* When a State Government servant is appointed to hold a post under the Central Government in addition to his own post under the former, the Government of India have decided (vide No.F.78 Civil Service Regulations 26, dated 3rd March 1926 of the Government of India, Finance Department) that the whole of the increase in the leave salary due to his holding a Central Government post is debitable to that Government. This principle is equally applicable to the increase in the joining time pay under Fundamental Rules 107(b) (ii) which is practically leave salary in another name.
4. Already Deleted.
5. *Incidence of Leave Salary of Research Staff employed in connection with the Research Scheme financed by the Indian Council of Agricultural Research:-*The Research staff employed on Schemes of the Indian Council of Agricultural Research falls under two categories-
 - (1) those with a lien on substantive posts under Government; and
 - (2) those without such lien, directly recruited for temporary employment on such schemes. These may further be sub-divided into-
 - (a) Officiating men, who, though deputed to work on a Council's Scheme would continue in service under Government but for their deputation.
 - (b) Officiating men who would have been discharged for want of vacancy, but for their deputation to work on a Council's scheme.

Staff falling under category (1):- The entire leave salary is debitable to State revenues whether they are employed on old or new schemes, i.e., schemes sanctioned after 31st March 1938.

*Staff falling under category 2(a) and (b):-*The leave salary in respect of personal employed on old schemes is debitable to State revenues where substitutes are employed in the leave vacancy. In cases where no substitutes are entertained, the leave salary is debited to the grant of the scheme concerned. The leave salary of staff employed on new schemes and renewal of old schemes and failing under category 2 (a) is debitable to State Revenues, but that of those falling under category 2 (b) to the funds of the Council and only to the extent of leave admissible under the Central Civil Services (Leave) Rules, 1972 of the Central Government, in respect of the period of employments under the Council's Scheme.

6. Deleted.

7. Deleted.

8. (1,2,3,4) Deleted.

3-A. When a Government servant is granted an extension of service and the whole of the leave at his credit on the date of compulsory retirement, encashed as per the leave rules under FR 86(a) or any other corresponding leave rule and no leave is carried forward on extension of service, the Government for whose benefit the extension is sanctioned will bear the entire charge for leave-salary in respect of the leave earned by him during the period of extension. When, however, such a Government servant carries forward any leave on extension of service, such liability continues, but only in respect of the leave actually carried forward.

4. Deleted.

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

Local Ruling under Rule – 5

The following arrangements have been agreed upon between the Andhra Pradesh Government and the Central Government and the Governments of West Bengal, Assam, Bihar, Odisha, the Punjab and the Uttar Pradesh.

When an officer who has been granted and has availed himself of leave not due transferred to another Government before the leave not due taken by him is completely wiped out by service under the Government which sanctioned the leave, the portion of the leave-salary which cannot under the rules be adjusted against the Government sanctioning the leave, will be debited to the other Government.

When for any reason the officer so transferred fails to earn sufficient leave to wipe out the leave not due granted to him before transfer, the Government which sanctioned the leave to him will be re-debited with the leave-salary for the period of leave not due which is not wiped out by subsequent service in the province to which he has been transferred.

In the case of transfers between the Andhra Pradesh Government and the Government of Maharashtra each case will be dealt with on its merits.

6. With effect from 1-4-1987. Leave-salary in respect of special Disability Leave granted to a Government servant will be borne by the Government which sanctioned the leave.

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

8. The Government which received or remitted the contribution for leave-salary of a Government servant in Foreign services should bear the charges for his leave salary in respect of the leave earned by him during such service.

Local Ruling

Where the leave salary is chargeable to another Government, the amount will be debited through account current to the Government concerned and where it relates to a Zilla Parishad, or Foreign employer, the charge should be classified under the same head as pay and the recovery should be effected direct from the Zilla Parishad or Foreign employer and when recovered intimated to Accountant-General, Andhra Pradesh.

9. In respect of Government servants subject to the Central Government's Central Civil Services (Leave) Rules, 1972, or similar rules issued by other Governments which make the calculation of leave in relation to the period of duty impossible, contribution for leave salary is recovered from borrowing Governments. The liability of a borrowing Government to pay contributions to the lending Government ceases when a Government servant is permanently transferred to the former, but the lending Government remains responsible for the leave salary of the Government servant in respect of "earned leave" at credit on the date of his permanent transfer to the borrowing Government. This amount of 'earned leave" should be exhausted first by the Government servant before any leave in respect of service after permanent transfer to the borrowing Government is taken by him. The leave-salary in respect of any other kind of leave which may be taken by the Government servant after his permanent transfer to the borrowing Government under the leave rules of that Government will be borne by that Government.

Note 1:- In the case of officers borne on joint cadres, allocation of leave salary will be made in accordance with the arrangements mutually agreed upon by the Government's concerned.

Note-2 Deleted.

10. Deleted.

11. Deleted.

Section – III is deleted.

IV – Incidence of Pensions

1. Except in regard to the apportionment of liabilities in respect of pensions of the serving and retired Government servants of the undivided India between India and Pakistan the following rules regulate the adjustment of pensionary charges of Government servants who have served under one or more than one Government. These rules also constitute the agreements relating to the distribution of pensionary charges contemplated by Article 290 of the Constitution of India.

2. Deleted.

2-A. A Local Fund administered by Government should be regarded as a separate Government for the purposes of these rules.

3. For the purpose of these rules –

(1) "Length of service" means of qualifying service".

(2) Service under a Government includes period for which a Government servant drew pay or leave salary from that Government.

(3) Deleted.

(4) Deleted.

(5) Foreign Service should be treated as service under the Government which received, or remitted, as the case may be, the contributions for the pension in respect of such service.

(6) Compassionate allowances are treated as pensions.

4. Simplification of adjustment of allocation of pension between various Departments of Central Government and State Governments.

(a) The liability of pension including gratuity in respect of Government servants serving under various Central Government Departments including Railways, Posts, Telecommunications and Defence Departments will be borne by the Department to which the Government servant permanently belongs at the time of retirement. No recovery of proportionate pension need be made from other Central Departments under whom he had served. These orders take effect from 1.1.1978 and applicable for all pensions sanctioned on or after the date.

(G.O.I. Ministry of Finance OM No.F(2)/117/76/SCDL 26.12.77).

(b) The system of allocation of pension between Central and State Governments and between State Governments was dispensed with effect from 1.4.1987 and will apply to all cases of pensions sanctioned on or after that date. In pursuance of these orders, the liability of pension including gratuity will be borne in full by the Government (Central or State) to which the Government servant permanently belongs at the time of retirement. Now recovery of proportionate pension will be made from the Central / State Governments under whom he had served.

(Lr.No.14(5)/86/TA/1029, dt.9.10.86 of CGA Min.of Fina. Dept., of Expr., GOI, New Delhi).

(c) It is further clarified by G.O.I. that in the case of retirement/ death before 1.4.1987 where pensionary benefits are sanctioned on or after 1.4.1987 there may be no allocation of pension. As regards the type of cases where a pensioner retired prior to 1.4.1987 and pension was also sanctioned before 1.4.1987 but a revision becomes due after 1.4.1987, it is clarified by G.O.I. that although the pension had been sanctioned prior to 1.4.1987 the recovery of proportionate pension need not be insisted upon after revision as it would be in keeping with the spirit of the orders dt.9.10.1986.

(Lr.No.14(50/86/TA/328, dt.23.03.1988 of CGA, Ministry of Finance, G.O.I New Delhi).

5. Deleted.

6. When a deficiency in qualifying service is condoned, the period condoned should be reckoned as service under the Government which condones it.

7(a) The various pensions sanctioned prior to 31.3.1987 such as wound and injury pensions, pensions to dependants of Mutiny Veterans, special additional pensions etc., and allocated between various Governments as per the then existing rules will continue to be allocated as such even after 1.4.1987.

(b) Incidence of pension of Government servants transferred between Burma (Now Myanmar) and India after 31st March, 1937:- It has been decided by the Central Government in consultation with the Government of Burma (Now Myanmar) that the liability of the State Government for the payment of pension of officers (including High Court Judges) transferred between Burma (Now Myanmar) and India after 31st March, 1937 should be limited to that earned by service in the State concerned.

Provisions of High Court Judges (salaries and conditions of services) Act, 1954 as amended upto 1999 intended to protect the service rights of the Judges do not preclude an arrangement of this nature.

8. Deleted.

9. to 35. Deleted.

Section V – is Deleted.

Section – VI is Deleted.

Section – VII is Deleted.

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

Family Pensions in respect of Armed Forces Officers granted under Defence service Regulations or instructions-whether at the ordinary or other rates – are debited to the Defence Service Estimates, even though the officers concerned may have served under Civil Departments of the Central or State Governments. Family Pensions in respect of Armed Force Officers in Civil employ granted under the provisions of section III of Chapter XXXVIII of the Civil Service Regulations or the Superior Civil Services (Extraordinary Pensions) Rules, 1936, or the Central Civil Services (Extraordinary Pensions) Rules or under similar rules framed by the State Governments are debited wholly to the Civil Department-Central or State-as the case may be.

Family Pensions in respect of Civil Officers serving with the Armed Forces either in a Civil capacity or otherwise, are debitable to the Defence Service Estimates.

C – OTHER CHARGES.

VIII – Incidence of Expenditure Involved in Audit and keeping Accounts:-

The following rules govern the incidence of expenditure on Audit and Accounts:-

- (i) Under Article 149 of the Constitution and the provisions of Section 13 of the Comptroller and Auditor General's (DPC) Act, 1971 the Comptroller and Auditor-General is responsible for the audit of all expenditure from the revenues of the Union and of the States and certain accounts specified in the Act. In conducting such audit, the Comptroller and Auditor General performs statutory function entrusted to him and the cost of this function is a charge of the Central Government.
- (ii) Besides the audit of expenditure from the revenues, of the Union and of the States and of certain accounts, as mentioned in Rule (i), the Comptroller and Auditor-General may be entrusted with the audit of the accounts of "any other authority or body" by or under any law made by Parliament under the provisions of Article 149 of the Constitution. The cost of such audit is recoverable from the authority or body whose accounts are audited.

Note –1:- The expression "any other authority or body" does not include private commercial and quasi-commercial undertakings (other than Government companies as defined in Section 617 of the Companies Act, 1956) in which Governments in India may be participating.

Note –2:- In the case of Government Companies the recovery of the cost of supplementary audit conducted under section 619 (3) (b) of the Companies Act, 1956 shall be waived in those cases where audit is done by the Comptroller and Auditor – General through his own departmental staff; but shall be enforced in case where the Comptroller and Auditor General employs professional auditors for the second audit.

- (iii) If a State Government requests the Comptroller and Auditor General to arrange for a more detailed or a local audit of expenditure, transactions or accounts etc., which relate to or form part of the accounts of the State, the criterion for deciding the incidence of the expenditure involved in such audit is whether or not the Comptroller and Auditor – General agrees to do the work as part of his legitimate statutory functions. If he does, the cost of the audit should be treated as a charge of the Central Government, since what is involved in an extension of audit for which the Comptroller and Auditor-General is statutorily responsible. The fact that such audit is undertaken in a single State is not a decisive consideration in the apportionment of cost as the extent of audit to be conducted in any case is determined by the Comptroller and Auditor-General.
- (iv) The Comptroller and Auditor-General is not responsible *ab initio* for the audit of any accounts mentioned in Section 13(b) of the Comptroller and Auditor General's (DPC) Act, 1971 but when he undertakes the audit of any such accounts he becomes statutorily responsible for the work. In this case also, the cost of audit is a charge of the Central Government.
- (v) The Comptroller and Auditor-General is not statutorily responsible for the audit of the accounts of local authorities (other than those in relation to the accounts of which specified duties have been entrusted to him by or under any law made by Parliament) whose accounts do not constitute part of the accounts of the Union or of any State

and of the accounts of private commercial and quasi –commercial undertakings (other than Government companies as defined in Section 617 of the Companies Act, 1956) in which Governments in India may be participating. Such audit can be undertaken by the Auditor-General only on a “Consent” basis and on such terms and conditions as regards recovery of cost etc., as may be settled between him and the Government concerned.

Note:- The recovery of cost of audit of the accounts of local bodies / Institutions that are wholly or largely financed from Grants-in-aid or loans by Government shall be regulated as follows:-

- (i) Where the Comptroller and Auditor General is the sole Auditor for a local body/institution, whether under any law made by Parliament under Article 149 of the Constitution or on consent basis under Section 21(1) of CAG’s (DPCs) Act, 1971 charges will be payable in full unless specifically waived by Government.
 - (ii) Where the local body/institution has its own auditors and audit by Comptroller and Auditor-General is conducted in addition with a view to safeguarding government interests and ensuring that the grants or loans by Government have been utilized for the purpose for which they are given the Comptroller and auditor-General will be acting in discharge of the C&AG’s DPC Act, 1971, is a charge of the Central Government.
- (vi) Expenditure involved in keeping the accounts of State, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General under Section 10(1), [2nd Proviso to Sec.10(1) and 1st Proviso to 10(1)] of the Comptroller and Auditor General’s (DPC) Act 1971, is a charge of the Central Government. The cost of keeping such accounts of a State as are covered by the Initial and Subsidiary Accounts rules issued under Section 10(1), 2nd Proviso to Sec.10(1) and 1st Proviso to 10(1) of the Comptroller and Auditor General’s (DPC) Act 1971 is a charge of the State concerned. Similarly, if in any State the Comptroller and Auditor General is relieved of the responsibility for the keeping of the accounts of any particular service or department of a State Government in pursuance of Sec. 10(1), 2nd Proviso to Sec.10(1) and 1st Proviso to 10(1) of the Comptroller and Auditor General’s (DPC) Act 1971, the cost of keeping such accounts will be a liability of the Government of the State.
- (vii) The maintenance of the internal accounts of a department of a State Government is part of the ordinary duties of a State Government and is therefore a responsibility of the State concerned. Thus, if the Comptroller and Auditor-General is asked to scrutinize or advise on the modification of an existing system of internal accounts kept in a department of a State, such work can be undertaken by him on a ‘consent’ basis and on specified terms and conditions as in rule (v) above.

IX – Incidence of Grants of Land Alienations

State Governments receive compensation from the revenues of the Central Government for all grants of land and assignments or remissions of land revenue sanctioned on or after the 1st April 1921 in favour of officials and non-officials in recognition of exceptional services rendered by them to the Central Government.

1. The value of compensation for grants of land, etc., by the Defence Department should be debited against the Defence Services Estimates.

2. All special pensions and jagirs in the form of assignments of land revenue sanctioned for Military Officers on a date previous to 1st April 1921 under the Government of India, Special War Rewards Scheme should also be debited to the Defence Service Estimates.

**X. Incidence of the Cost of Police Functions on Railways
including the Cost of protecting Railway Bridges.**

1. With effect from 1.4.79, the cost of GRP, (without distinction of 'Crime' and Order Police) will be shared between the State Government and Railways on 50 : 50 basis, provided that the strength of GRP is determined with the approval of the Railways.

2. For the purpose of calculating Railway's share of cost of GRP the following will be included :-

- (i) Pay and all types of allowances in respect of GRP staff including office supervisory staff up to the level of Superintendent of Police.
- (ii) Office expenses and contingencies.
- (iii) Cost of Pensionary charges.
- (iv) Cost of rent of buildings occupied by GRP Staff.

In addition to above, charges on account of medical reimbursement and medical allowances payable to staff, may also be considered in internal check for payment. However, charges on account of pay and allowances of medical staff viz., Doctors, Nurses etc. are not to be shared.

3. The following rules regulate the incidence of the cost of protecting Railway Bridges :-

(a) Protection of Railway bridges under normal condition is the responsibility of the concerned State Government and the expenditure incurred thereon will be borne by them.

(b) In the event of replacement of Police guard by military or other armed Force of the Union :-

- (i) when the service of the Military or other armed force of the Union are placed at the disposal of the Railways at the request to the Railway Administration, the expenditure of the guards will fall upon the Railway.
- (ii) If the substitution is made on general ground of Government Policy and service is taken over by Defence Services, or other Public Service Department as part of the regular duties, the charges will be debited to Defence Services or the Public Works Department concerned, as the case may be.

**XI. Incidence of the Cost of (1) Forest Surveys carried out by the Survey of India and
(2) Forest Maps prepared by that Department**

The rules governing the incidence of the cost (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that department are given in Chapter IX of the Survey of India Handbook of Topography.

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

The incidence of these charges between a Foreign Country and India is regulated by the following principles:-

1.(a) *Maintenance* – half the maintenance charges will be borne by the State concerned : or for Union Territories by the Centre, the other half being recovered, as far as practicable, from the Foreign Country, failing which, the Foreign Country's share will be borne by the Central Government.

(b) *Demarcation and Disputes* – Charges relating to demarcation of boundaries and boundary disputes will be borne by the Central Government under Entry of the Union List, subject to such recoveries as may be made from the Foreign Country.

Note 1:- The arrangement in (a) above in its application to Nepal will be subject to special arrangements worked out in consultation with the Nepal Government.

Note 2:- The share of the Bhutan Government for maintenance and demarcation of, and disputes over, boundaries will be borne by the Central Government for the present.

2. Where streams or other water courses form the boundary and where the ordinary principle of the median line applies, the Government concerned (i.e., Foreign Country or India) will bear the cost of maintenance of the boundary line on its side. Where a separate set of Survey Marks is maintained by each of the two Governments on its side, the cost of maintenance of the survey marks should be borne by the Government concerned.

Local Ruling under Section C-XII.

The following arrangements have been agreed upon between the Andhra Pradesh Government and the Governments of Tamil Nadu and Karnataka in regard to the incidence of the expenditure incurred in the joint investigation and settlement of discrepancies in frontier boundaries :-

The common boundary line is indicated by the survey and demarcation adopted by each of the two Governments on its own side of the common line. Each Government should meet its own expenditure on the joint investigation and settlement of discrepancies between the two surveys, since it is to the interest of each Government that both surveys should indicate an identical line. No claim should be made by one Government against the other for the renewal or repair of old stones or fixing additional stones in order to rectify or complete the former Government's survey and *vice versa*, except where it is found necessary to repair or renew a stone or to plant an additional stone in order to indicate a point common to the surveys of both Governments when the cost of such operation should be shared by the two Governments and the share which each Government should be asked to pay should be settled in advance before operations are undertaken.

Miscellaneous Local Rulings on Certain Charges.

1. The following are some of the mutual adjustments agreed upon between the Central Government and the Andhra Pradesh Government:-

(i) The Medical Store Department of the Central Government will be charged for any confiscated cocaine hydrochlorate, B.P., supplied to it : the amount paid should be credited to "0039 State Excise" or "0070 Other Administrative Services" according as the sale-proceeds are realized by the Excise Department direct or in connection with any judicial proceeding.

(ii) The cost of maintenance and repatriation of non-criminal pauper lunatics belonging to other nationalities than the Indian who are repatriated to the other countries will be borne as indicated below:-

(a) Maintenance charges in India will be borne by State revenues when the reception order was made in the State.

(b) Repatriation to other countries, in cases where arrangements are made for repatriation direct to the country concerned through the Consul or other representative of the Foreign Government in India, the cost of repatriation should be met by the Foreign Government. In cases where such assistance through an official representative of the Foreign Government is not available, the cost there of will be borne by the Central Government.

Note:- The cost of maintenance includes the cost of removing a lunatic to and from a hospital.

(iii) Except where otherwise specially ordered all printing, binding etc., work done in the Government Press, Hyderabad, for officers of the Central Government will be paid for by the Central Government. The Director, Government Press, should forward to the Accountant General annually as soon as possible after the close of the financial year a statement showing the adjustment to be made against the Central revenues on the above account.

(iv) The provisions of Article 63 will apply also to transactions between the Andhra Pradesh Government and the Defence Department.

(v) It will be a part of the normal duty of the Police to assist the Military authorities in saving Military buildings which are in danger from fire, and no bonus should be claimed from the Defence Department for such services. The Defence Department has agreed that it will similarly be a part of the normal duty of the Military, if within call, to assist in extinguishing fires in Civil buildings and that they will claim no compensation or bonus from the Civil authorities for such services.

(vi) Deleted.

(vii) As between the Andhra Pradesh Government and the Civil and Military Station at Bangalore, no claim should be preferred or admitted on account of the cost of maintenance of mental patients.

(viii) The procedure laid down in item (vi) under Local Ruling 2 below regarding claims on account of the maintenance of prisoners will also apply in relation to claims against Centrally Administered Areas.

(ix) Deleted.

2. The following arrangements have been agreed upon between the Andhra Pradesh Government and other State Governments, etc.:-

(a) Charges relating to prisoners and inmates of Borstal Schools.

(i) Conveyance and other incidental charges of under-trial prisoners sent from the Andhra Pradesh State to other State/Union Territory and Vice versa should be borne by the State sending such prisoners.

(ii) Maintenance charges of prisoners transferred on mutual agreement from the Andhra Pradesh State to the Uttar Pradesh and vice versa should be borne by the State to which the prisoners are transferred.

(iii) Deleted.

(iv) No charges will be claimed for the maintenance of prisoners received by transfer from the Andhra Pradesh State to any of the other States, namely, West Bengal, Assom, Bihar, Orissa, Punjab, Madhya Pradesh and Uttar Pradesh and vice versa under the Police Register Transfer system.

No charges will be claimed by one State Government against another for the maintenance of prisoners transferred under section 40 of the Prisoners Act, 1900 (India Act III of 1900), either to give evidence or to answer charges.

No charges will be claimed for the maintenance of prisoners convicted for smuggling opium or cocaine and transferred to the Andhra Pradesh State from Assom vice versa.

Note:- As a matter of convention, no claims are made against other State Governments for the charges incurred on account of the escort of prisoners undertaken by the police of this State on behalf of other State Governments. Such claims should, however, be preferred against any State Government who raise a similar claim against the Andhra Pradesh Government.

(v) When prisoners, whether ex-military or otherwise, convicted by Civil Courts of Criminal Jurisdiction to undergo imprisonment for three months and above are transferred to the State of their origin, the transferring State should bear the cost of transfer and the State of origin should bear the cost of maintenance. This reciprocal arrangement has been accepted by the States of Andhra Pradesh, Tamilnadu, Maharashtra, West Bengal, Punjab, Bihar, Assom and Orissa.

(vi) Maintenance charges of adolescents transferred from the State of Maharashtra to the State of Andhra Pradesh and vice versa for detention in Borstal schools should be borne by the State to which the adolescents are transferred.

(vii) All claims against other States on account of the maintenance of prisoners should be made by the 15th February of the year following the calendar year to which the claim relates.

A separate statement should be prepared of the claim against each State allowing the appropriate rebate on account of the cash earnings of prisoners. The rates of maintenance charges and cash earnings per prisoner should be worked out once in three years on the average of the figures for the three preceding consecutive years and the rates so calculated should be adopted for each of the next three years following the period to which the calculation relates.

(viii) In case where a person is detained at the instance of a State Government, in another State, the liability for expenditure on his maintenance, etc., during the period of his detention in that State, should rest with the State Government, under whose instructions his detention has been effected.

(b) *Charges relating to mental patients.*

Note:-The cost of maintenance of mental patients referred to in the under mentioned rulings should be taken to include the cost of their transfer from one place to another.

(i) The cost of maintaining patients domiciled in the Madhya Pradesh, Uttar Pradesh and the Punjab who are admitted into mental hospitals in the Andhra Pradesh, State and vice versa, should be borne by the State into a hospital of which the patient is admitted.

(ii) The cost of maintaining the patient should be recovered from or paid to, Maharashtra, West Bengal and Bihar, except the European Mental Hospital, Ranchi, when a patient domiciled in one of them is admitted into a mental hospital of the State of Andhra Pradesh or vice versa subject to the exception indicated below:-

In the case of a patient domiciled in the State of Andhra Pradesh and admitted into a mental Hospital in West Bengal or Bihar or vice versa, action should be taken at once for his removal to a mental hospital in the State of his domicile; the cost of maintaining him for a short period between his reception and removal should be borne by the State into a hospital of which he is received pending removal.

(iii) Already Deleted.

(iv) As between the Andhra Pradesh Government and the Government of Karnataka, the following procedure will apply; when a British subject from the Andhra Pradesh State has to be admitted to a mental hospital in Karnataka State, the Karnataka Government will at once communicate this information to the Andhra Pradesh Government and ascertain whether he may be so admitted and whether the Andhra Pradesh Government will bear the cost of his maintenance or whether he may be sent back at the cost of the Andhra Pradesh Government. A similar procedure will be adopted by the Andhra Pradesh Government when a subject of Karnataka State has to be admitted to a mental Hospital in the State.

The above procedure should be adopted in regard to the maintenance of mental patients belonging to the Andhra Pradesh State in the Mental Hospital, Bangalore, and the maintenance of patients belonging to the Civil and Military Station, Bangalore, in the mental hospitals of Andhra Pradesh.

(v) Fees for the X-Ray treatment, X-Ray examination and radium treatment of mental patients should be claimed from the other States or Foreign Government concerned when no reciprocal arrangement is in force between the Andhra Pradesh Government and the other Governments for the treatment of mental patients domiciled in the other Government's jurisdiction without preferring any claim.

(C) Other Charges

(i) Lepers belonging to the Andhra Pradesh State and admitted into a leper asylum in Karnataka State or vice versa should be maintained in the asylum in which they have been admitted at the cost of the Government in whose territory they are domiciled unless they are sent back to the State or State of domicile with the consent and at the cost of the Government in whose territory they are domiciled.

(ii) When members of the Sansia Tribe (a criminal Tribe known also as 'Kanjar Bhats "Kanjar", or 'Sansias') are escorted by the authorities of the State of Andhra Pradesh on repatriation to the State of Maharashtra or *vice versa*, the cost of repatriation within each State should be borne by the Government of that State.

(iii) The cost of post-mortem examinations conducted in the border areas of the States of Andhra Pradesh and Odisha should be borne by the Government at whose instance the examination is conducted and the fee charged should be in accordance with the scale obtaining in the State in which the examination is conducted.

(iv) The rules relating to the incidence of charge on account of *anti-rabic* treatment accorded to indigent patients belonging to other States are laid down in Appendix 18 to the Andhra Pradesh Financial Code.

(v) The Medical Examination for the following purposes in the case of Government servants serving under the Governments of Maharashtra, Assom, Punjab, Orissa, Bihar, Uttar Pradesh and Madhya Pradesh will be carried out free of charge by the Medical Board and Medical Officers of the Government of Andhra Pradesh and vice versa:-

- (1) Leave including extension of leave;
- (2) Physical fitness to resume duty after the expiry of leave on account of illness;
- (3) Invaliding from further Government Service; and
- (4) Pension commutation only when second medical opinion is required.

(vi) The special procedure prescribed in G.O.Ms.No.996, Revenue (Excise II), dated 24th May, 2005 should be followed for payment of duty on Indian-made 'foreign' spirituous preparations and Indian-made rectified spirits imported from or exported to other States and Administrations. (The Andhra Pradesh Excise Import & Export and Transport of Indian Liquor and Foreign Liquor Permits) Rules, 2005).

(vii) The Government of Andhra Pradesh have entered into reciprocal arrangements with the Governments of Madhya Pradesh and Punjab for the waiver of the following charges connected with extradition cases:-

- (i) Subsistence and transit charges, and
- (ii) Charges connected with the surrender of property.

(The reciprocity in respect of the item will hold good between the Andhra Pradesh Government and Madhya Pradesh Government only).

3. The following arrangements have been agreed upon between the Andhra Pradesh Government and the Central Government and other State Governments in the matter of claims for the recoveries on account of pay, allowance, etc., of Government servants whose services are lent by the Government to another for short periods:-

Where the Government servant is required to devote his whole-time and attention to the duties of the borrowing Government (except in the case of Officers lent to or borrowed from the Government of the Punjab) and the period of deputation is short, not exceeding two weeks and the deputation entails no extra expenditure to the lending Government, no claim should normally be raised against the borrowing Government except in respect of travelling allowance and of such remuneration to the Government servant as may be agreed upon between the two Governments. Where, however, the lending Government is put to extra expenditure in making arrangements for carrying on the work of the Government servant deputed, it may recover from the borrowing Government, a lump-sum contribution equal to $1\frac{1}{4}$ times the pay of the Government servant.

In the case of Government servants lent to or borrowed from the Government of Punjab, the lending Government may, at its discretion, recover from the borrowing Government a sum equal to the pay of the Government servant, if the period of deputation does not exceed 7 days and a sum equal to 1.25 ($1\frac{1}{4}$) times the pay if the period of deputation exceeds 7 days but does not exceed 14 days.

Where the Government servant performs the duties of another Government in addition to his duties under the parent Government, no claim should be made on account of pay, leave and pension, but if the additional duties are sufficiently onerous, the Lending Government may ask for a payment to the Government servant of a suitable remuneration which may be retained by him in full.

D-RECEIPTS

XIII-Incidence of leave Salary and pension Contributions recovered in respect of Government Servants lent on Foreign Service.

1. Contributions towards leave salary and pension recovered on behalf of a Government servant in Foreign Service are creditable to the Government (Central or State) under which he was permanently employed at the time of his transfer to Foreign Service.
2. While on Foreign Service, contributions towards the leave-salary and pensions of Military Officers and others in permanent Military employ, including those in temporary Civil employ, should be adjusted in the Defence Services accounts, while the contributions in respect of such Officers in permanent Civil employ should be credited to Civil Estimates. When a Government servant, on whose behalf the contributions are received, belongs to the Posts and Telecommunications Departments or Railways, the credits should be passed on to the Department concerned.

THE ANDHRA PRADESH BUDGET MANUAL

(Corrected upto April, 2011)

FINANCE DEPARTMENT
ANDHRA PRADESH
HYDERABAD

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FINANCE DEPARTMENT
ANDHRA PRADESH
HYDERABAD

PREFACE

Classification of transactions in Government Accounts on a function-cum-programme basis was introduced from 1st April, 1974. This functional classification was evolved with the twin objectives of reflecting Government transactions in terms of functions, programmes and schemes and securing correspondence between accounting classification and plan heads of development.

2. The Budget heads of account and rules of classification prior to 1974 were not easily understood. Budget heads and plan heads (adopted by the Planning Commission for Plan purposes) did not match and meaningful comparison between these two became almost impossible. In order to obviate this and to enable easy preparation of performance budgeting, the Administrative Reforms Commission appointed by Government of India had made certain recommendations for changes to the classification of budget heads. Based on these recommendations, the Comptroller and Auditor General of India prescribed a new List of Major heads and minor heads to come into force with effect from 1st April 1974. Andhra Pradesh Government adopted these heads leaving certain functions and programmes that were not needed by the State Government (given in Appendix-XI in Part III).

3. The budget manual incorporated these new heads of account. It also presented at one place, the rules framed by the Finance Department for the guidance of estimating officers and the Departments of Secretariat in the preparation and examination of Budget Estimates and the control to be exercised on expenditure so as to ensure that expenditure does not exceed the voted amount. Five tier system of classification corresponding to Sectors, functions, programmes, schemes and object heads has come into force for the first time in country to facilitate global comparison on activities of Government. The manual is brought out in three parts. Proposed changes from time to time have been explained in Part-I of this manual. Part-II brings up to-date the various instructions to the estimating officers for the preparation and examination of the Budget Estimates. Part-III contained Appendices I to XI showing the list of Major and Minor Heads of Account Acts and Rules etc.,

4. Due to increase in the gap between classification of plan programmes and accounting classification over the years and to bring about a closer correlation between plan schemes and account heads, Government of India constituted a committee to review and rationalize the heads of account where required. We have the present accounting classification with effect from the Budget for 1987-88 as prescribed by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. The basic principles and broad structure of accounts remained as before and a few new sub-sectors have been introduced raising level from function (major head) to sub-sector. Also minor heads have become major heads because of their importance. Plan programmes have been provided at the minor head level, wherever possible such that expenditure on plan programmes could directly be extracted from accounts. The code numbers allotted to major heads have been changed from three digits to four to provide room for accommodating new functions, as and when they are evolved. The sub-major heads

have been changed to two-digit numerical code from the earlier alphabetical code and the minor heads have been allotted three digit code numbers.

5. The Government of Andhra Pradesh has taken up the Revision of Budget Manual as a part of implementation of World Bank assisted "Strengthening of Public Financial Management in Andhra Pradesh" IDF Grant.

6. This Edition is being issued by Finance Department, Government of Andhra Pradesh, Hyderabad after incorporating all the amendments as issued by the Controller General of Accounts in the form of Correction slips upto April, 2011.

7. The fourth edition has been thoroughly reviewed and revised by Sri A.V.G.K. Acharyulu, Deputy Secretary to Government (Retd.), Sri G.V. Somayajulu, Section Officer (Retd.), with the help of Sri P.V. Ramana Rao, Computer Analyst and Sri K. Hari Krishna, under the guidance of Smt. Vasudha Mishra, I.A.S., Secretary to Government (IF) and overall supervision of Sri G. Sudhir, I.A.S., Special Chief Secretary to Government.

8. If any error, inaccuracy or omission is noticed, the undersigned will be grateful and thankful if it is brought to his notice for correction in the next edition.

G. SUDHIR

Special Chief Secretary to Government
Finance Department

Date: May, 2011. Government of Andhra Pradesh, Hyderabad

PREFACE TO THE EARLIER EDITIONS FIRST EDITION

The need for some far reaching reforms in the budgetary procedures has been felt for a very long time. The existing heads of account and rules of classification are not easily understood. Moreover they do not correspond to the heads of development adopted by the Planning Commission for Plan purposes with the result that a meaningful comparison of the plan and the budget becomes well nigh impossible. In order to obviate this and to enable easy preparation of performance budgeting, the Administrative Reforms Commission appointed by the Government of India made certain recommendations for changes in the existing system of classification and budgeting.

2. The Government of India appointed a team of officers to make detailed recommendations on the above lines. Based on these recommendations the Comptroller and Auditor General of India, had, under Article 150 of the Constitution prescribed a new list of major and minor heads of account, to come into force with effect from 1st April, 1974. the list of major heads and minor heads Sector-wise adopted by the State Government is at Appendix II in Part-III.

3. The present budget manual incorporates these new heads of account. It also presents on one place the rules framed by the Finance Department for the guidance of estimating officers and the Departments of the Secretariat in the preparation and examination of Budget Estimates and the control to be exercised on expenditure so as to ensure that expenditure does not exceed the voted amount.

4. The new system of heads of account to come into force on 1st April, 1974 will have a five tier classification corresponding to sectors, functions, programmes, schemes and inputs of Governmental activities.

5. The present volume is in three parts. The proposed changes in the classification have been fully explained in Part-I of this Manual. Part-II brings up to-date the various instructions to the estimating officers for the preparation and examination of the Budget Estimates. Part-III contains Appendices I to V-B., Appendices VI to IX and Forms A to M are being brought out separately.

6. If any error, inaccuracy or omission is noticed, the undersigned will be grateful and thankful if it is brought to his notice for correction in the next edition.

N. RAMESAN,
Secretary to Government, Finance Department

Hyderabad,
October, 1973.

SECOND EDITION

The previous Edition of this Manual was brought out in October, 1973. The amendments issued upto 31.12.1979 have been incorporated in this edition. The Computer code numbers have also been incorporated against minor heads in Appendix-II and detailed heads in Appendix-III to this edition.

2. Appendices VI to IX and Forms A to M are being brought out separately as supplement to the Budget Manual.
3. Errors or omissions, if any, may kindly be brought to the notice of the Finance and Planning (Finance) Department, Government of Andhra Pradesh, Hyderabad.

R.K.R. GONELA, .

Secretary to Government, Finance Department

Dated: May, 1981,
Government of Andhra Pradesh, Hyderabad.

THIRD EDITION

The previous Edition of this Manual was brought out in May, 1981. The amendments issued upto 01.04.1987 have been incorporated in this edition. The Computer code numbers have also been incorporated against minor heads in Appendix-II and detailed heads in Appendix-III to this edition.

Errors or omissions, if any, may kindly be brought to the notice of the Finance Department, Government of Andhra Pradesh, Hyderabad.

S. NARAYANAN,

Secretary to Government,
Finance Department

Dated: June, 1989,
Government of Andhra Pradesh, Hyderabad.

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PART - I

THE STRUCTURE OF BUDGET AND ACCOUNTS

CHAPTER – 1

GENERAL INTRODUCTION TO THE BUDGET OR THE ANNUAL FINANCIAL STATEMENT

1.1 For successful financial management, Government needs advance planning and accurate estimation. Under Art.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 Legislature. This statement is known as the “Annual Financial Statement” or popularly known as ‘Budget’. The French word “Budget” means pouch that was used in those days to carry the financial statement.

1.2 The annual financial statement is shown in three parts.

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

1.3 The Consolidated fund of the State is formed out of all revenues received by the Government of the State, all loans raised by that Government by the issue of treasury bills, loans / Ways and Means Advances and all moneys received by the Government in repayment of loans – See Article 266 (I) of the Constitution of India.

1.4 The transactions relating to the Consolidated Fund are accounted for in three different sections, viz.,

- a. Revenue Account
- b. Capital Account
- c. Loan Account

1.5 The Revenue Account is the account of the current income and expenditure of the State. The income is derived mainly from taxes and duties, fees for services rendered, fines and penalties, revenue from Government estates such as forests and other miscellaneous items. The Capital Account is the account of expenditure of a capital nature such as construction of buildings, laying of roads, irrigation and electricity projects. Such expenditure is met from sources other than current revenues, e.g. loans, surplus revenue of previous years, if any, and capital receipts. The loan account is the account of public debt incurred and discharged and of loans and advances made by the State Government to local bodies, employees and others and recovered from them.

1.6 The Contingency Fund of the State is in the nature of an imprest created by non-recurring contribution from the Consolidated Fund of the State. The Andhra Pradesh Contingency Fund Act had constituted the Fund, 1957 with a corpus of Rs.5 crores. The fund has been amended a number of times when need for money in the Fund was felt. The present corpus of Rs.50 crores was due to amendment in 1984 in pursuance of Article 267 (2) of the Constitution. The Contingency Fund is intended to provide advances for meeting unforeseen expenditure arising in the course of a

year, pending authorization of such expenditure by law to be passed by the State Legislature under Article 205 or 206 of the Constitution. The rules regarding the purpose for which the Contingency Fund has to be utilized, the procedure to be followed while applying for advances from the Contingency Fund, recoupment of these advances to the Fund, and also the procedure to be followed in case the advance sanctioned remain wholly or partly unutilized etc., is given in **Appendix-III** in part III.

1.7 The Public Account of the State pertains to all public moneys received by or on behalf of the State Government, which are not creditable to the Consolidated Fund of the State — See Articles 266 (2) and 283 of the Constitution of India. It comprises: -

- I. Small Savings Provident Funds, etc.
- J. Reserve Funds
- K. Deposits and Advances
- L. Suspense and Miscellaneous
- M. Remittances
- N. Cash Balance

1.8 The accounts relating to Provident Funds, Reserve Funds, Deposits and Advances record transactions in respect of which the Government act as bankers receiving amounts which they afterwards re-pay and paying out amounts which they subsequently recover. The Suspense and Miscellaneous and Remittance accounts comprise merely of adjusting heads and all entries under them are cleared eventually by adjustment under final heads. These are purely temporary and to be cleared in shortest possible time.

1.9 Article 202 (2) (b) of the Constitution requires that the estimates of expenditure embodied in the annual financial statement should distinguish expenditure on revenue account from other expenditure.

CHAPTER 2

DEFINITIONS

2.1 Unless there is anything repugnant in the subject or context, the terms defined in this chapter are used in the Manual in the sense here explained. Words and phrases used in the Manual which are defined in the Constitution of India or in the rules and orders framed under the Constitution bear the meanings assigned to them in those definitions:-

- (1) **Accounts or actuals of a year** are the amounts of receipts and disbursements for the financial year beginning on April 1st and ending on March 31st following, as finally recorded in the Accountant-General's books.
- (2) **Administrative approval of a scheme, proposal or work** is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure thereon as and when funds permit.
- (3) **Annual Financial Statement or Budget** means the statement of the estimated receipts and expenditure of the State for each financial year to be laid before the Legislature as per Article 202 of the Constitution of India.
- (4) **Annual Fiscal Frame Work** – will be prepared for ensuing financial year taking into account the actual budget performance of the current fiscal year and also keeping in view the fiscal performance of the last financial year.
- (5) **Appropriation** means the amount authorized by the Legislature for expenditure under a major/minor/sub-head/detailed head or part of that amount placed at the disposal of a disbursing officer under a particular demand for grant (the word is also used in connection with the provision made in respect of charged expenditure).
- (6) **Appropriation Accounts** are the Accounts prepared by the Comptroller and Auditor-General of India for each grant or appropriation in which is indicated the amount of the Grant/Appropriation sanctioned and the amount spend under the Grant/Appropriation as a whole.
- (7) **Appropriation Act** – Legislation passed in accordance with the article 204 of the Constitution to provide for expenditure out of the Consolidated Fund of the State and "Appropriation Bill" means a Bill to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet the voted as well as charged expenditure.
- (8) (a) **Budget, Basic Concept** – A Budget is a pre-determined plan, a financial and / or quantitative statement prepared prior to a defined period of time of policy to be pursued during that period for the purpose of attaining a given objective

The definition covers the following essentials:-

- i) Period of preparation
- ii) Budget period
- iii) The Objectives to be attained
- iv) Budget statements
- v) The policy to be pursued

- (b) **Budget of an organization or a business** - It is a well conceived plan intended to help in increasing production and efficiency at a reduced cost with a view to optimizing profits.
- (c) **Budget of the State Government** – It is the statement of the estimated receipts and expenditure of the State as per policy of the Government, for each financial year to be laid before the Legislature.
- (d) **Relationship between Budget and Ways and Means** – The Budget gives the estimates of receipts and disbursements for a whole financial year under various heads of accounts mentioned therein. Transactions throughout the year are not uniform, nor might the receipts and expenditure in a month or upto a period be proportional strictly to the budgeted figure for the whole year. The function of the ways and means wing is to keep a close watch over the daily cash balance of the State with the Reserve Bank of India, review the receipts and disbursements for each month under the major heads of receipts and expenditure and to initiate corrective measures not only to see that the need, if any, for taking temporary advances from the Reserve Bank of India to bridge the gap between inflow and outflow of cash, is kept below the maximum limit fixed by the Bank for such advances but also to see that the progress of receipts and expenditure under various heads of account from month to month is kept at a level which would ensure that the receipts and expenditure for that year as a whole is more or less close to the assumptions made in the budget.
- (e) **Budget Control** – The authority administering a grant is responsible for watching the progress of expenditure under its control and for keeping it within the sanctioned Grant or appropriation. To facilitate control, departmental accounts are maintained by the Chief Controlling Officers and the progressive actuals month by month are reconciled with those entered in the books of the District Treasury/Pay and Accounts Officer and on quarterly basis with Accountant General.
- (f) **Budget Deficit** – The short fall of receipts when compared to the expenditure in the three accounts of the State viz. Consolidated Fund, Contingency Fund and the Public Account taken together is known as budget deficit.

- (g) **Budget Estimates** are the detailed estimates of the receipts and disbursements of a financial year.
- (h) **Budget Release Order (BRO)** - The Budget Release Order is an order to be issued by the Finance (Expenditure) Department to the concerned Head of the Department in the beginning of the financial year for the amounts authorized by the legislature through an Appropriation Act.
- (i) **Budget Surplus** – The excess of receipts over expenditure in the three accounts of the state viz. Consolidated Fund, Contingency Fund and the Public Account taken together is known as Budget surplus.
- (j) **Budget Year** means the financial year commencing on the 1st of April and ending on the 31st March following for which the Budget is prepared.
- (k) **Balance from Current Revenues (BCR)** - is defined as Revenue receipts minus Plan Assistance grants minus Non-Plan Revenue expenditure.
- (l) **Existing Modified Appropriation** represents the Budget Estimate of the current year plus the supplementary estimates voted by the Legislative Assembly.
- (m) **Final Modified Appropriation** means the sums allotted to any unit of appropriation as it stands at the end of the financial year, i.e., 31st March, after it has been modified by re-appropriation or by supplementary grant.
- (n) **Revised Estimates** is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year with reference to the transactions already recorded and anticipations for the remainder of the year in the light of the orders already issued or contemplated to be issued or any other relevant facts. Revised Estimate is not an Appropriation.
- (o) **Capital Expenditure Budget** – The Budget showing the expenditure proposed to be made on creation of fixed assets and also investments made by the Government during the period concerned.
- (p) **Commercial Budget** is the statement of accounts of commercial undertakings which are subordinate to legislative control and are owned, run and managed by the Government e.g. A.P. Text Book Press. It shows the Trading Account, Profit and Loss Account and the Balance sheet of the Government commercial undertakings and are used to determine the profit or the loss of the Commercial departments. The core of commercial budgeting consists of the laying down of the physical targets of operations which would result in the optimum utilization of resources.

- (q) **Performance Budget** is a comprehensive operational document, conceived, presented and implemented in terms of programmes, projects and activities with their financial and physical aspects closely interwoven. Performance budget seeks to present the purposes and objectives for which funds are requested, the cost of various programmes and activities proposed for achieving these objectives and quantitative data measuring the work performed or services rendered or results accomplished under each programme and activity.
- (9) (a) **Capital Account** – The Budget showing the expenditure proposed to be made on creation of fixed assets and also investments made by the Government during the period concerned.
- (b) **Working Capital** – The amount available for day-to-day expenses of running the business; the difference between current assets and current liabilities.
- (c) **Paid up Capital** – The amount paid up or credited as paid up on the shares issued.
- (d) **Authorised Capital** – The total amount of capital which a Company is empowered to raise as stated in its Memorandum of Association.
- (10) **Cash Credit Accommodation** – This is a facility offered by the Commercial banks for Industries and Trades. Under this scheme the maximum that could be borrowed by an Industry or a trade is fixed and within such a ceiling the client can borrow money by hypothecating the fixed or movable assets held by him when the value of the assets decreases, repayments will have to be made to the banks and when it increases additional loans without exceeding the ceiling can be obtained.
- (11) **Cash Flow** - all cash movements, that is, all cash receipts and payments during a specified period. This is usually prepared as a month wise “ways and Means” Statements.
- (12) **Charged appropriation** means the sum required to meet charged expenditure as specified in the schedule to an Act passed under Article 204 of the Constitution during the financial year concerned, on the service and purposes covered by that “Charged Appropriation”. It does not include provision for voted expenditure.
- (13) **Charged expenditure or expenditure Charged on the Consolidated Fund** means such expenditure as is not to be submitted to the Vote of the Legislative assembly under the provisions Article 202 of the Constitution.
- (14) **Consolidated Fund of the State** – Under Article 266 of the Constitution of India all revenues received by the State Government, all loans raised by that

Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans form one consolidated fund called the "Consolidated Fund of the State". No money out of this Fund can be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution.

- (15) **Constitution** means the Constitution of India.
- (16) **Contingency Fund of the State** –Under Article 267 (2) of the Constitution of India, the Legislative Assembly has established a Contingency Fund in the nature of an imprest created to meet unforeseen expenditure arising in the course of a year pending its authorization by the Legislative Assembly by law. The amounts are paid back to the Fund after the Legislative Assembly approves it what are called "The Supplementary Demands". The present size of the corpus of the Fund is Rs.50.00 crore.
- (17) **Controlling Officer** means the authority made responsible for the control of expenditure for any head of account.
- (18) **Cost benefit analysis** – Costs and benefits, social and private diverge, market behaviour can result in socially detrimental by –products, the cost of which must be met outside the market. The cost benefit notion has been rediscovered in recent years and a considerable effort has been made in economic planning to assess social costs.
- (19) **Current assets** – Cash or its equivalent and other assets which in the ordinary course of business will be converted into cash e.g., accounts receivable.
- (20) **Current liabilities** – Those which must be met within a relatively short period, usually within one year from the date of the balance sheet. Trade creditors, bills payable, bank overdrafts, taxes payable are some of the examples of such liabilities.
- (21) **Debenture** – An instrument under seal issued by a company as evidence of debt or as security for a loan bearing a fixed rate of interest and providing for repayment on or before a certain fixed date, or with no fixed date for redemption, it may be secured or unsecured, redeemable or irredeemable.
- (22) **Decretal amount** – Expenditure on payments made in satisfaction of any judgment, decree or award of any court is treated as charged on the Consolidated Fund of the State.
- (23) **Deficit** – Deficit in Government account represent gaps between the receipts and expenditure.
 - (i) **Revenue Deficit:** is the excess of Revenue expenditure over Revenue receipts.

- (ii) **Fiscal Deficit:** Fiscal Deficit defined as excess of Revenue and Capital expenditure (including net loans given) over the Revenue receipts (including grant in aid received) and Capital Receipts (excluding borrowings). Net of Consolidated Fund excluding receipts and disbursements under Public Debt.
 - (iii) **Primary Deficit:** is the Fiscal deficit minus interest payments.
- (24) **Demand for grant** is a proposal made on the recommendation of the Governor, for the appropriation of funds for expenditure to be met from the Consolidated Fund of the State other than that charged. Each demand for grant contains first a statement of the total amount required, followed with details arranged by major heads, minor heads, sub-heads and detailed heads, etc.
- (25) **Departmental Estimate** is an estimate of income and ordinary expenditure of a department in respect of any year submitted to the Government by a head of department or other estimating officer.
- (26) **Deposit** – A sum placed usually at interest and capable of being withdrawn either on demand or only after the expiry of the agreed term.
- (27) **Depreciation** : -
 - (i) A reduction in the value of fixed assets due to such causes as wear and tear, action of the elements, obsolescence, etc
 - (ii) An annual charge equal to the value of a fixed asset which is expected to lapse each year due to such causes as wear and tear, obsolescence, etc.
 - (iii) The accounting process for the gradual conversion of a fixed asset into expense, whereby the cost of the asset is spread over its expected useful life.
- (28) **Detailed head** is the primary unit of appropriation. It exhibits expenditure under basic items like salaries, Travel Expenses, Office Expenses etc.
- (29) **Drawing Disbursing Officer** – Every Government servant who is authorized to draw money for disbursement on bills from the treasury is a Drawing Disbursing Officer.
- (30) **Discount** :
 - (i) A deduction from the price of goods allowed by a seller, e.g., trade discount, cash discount.
 - (ii) When the price of a share or stock is below nominal value, it is at a discount.
 - (iii) The difference between the value of a bill of exchange at maturity and its present value.
 - (iv) To give or receive value (after deduction of discount) of a bill of exchange before it is due.

- (31) **Discounted Cash flow** – Refers to the present value of future cash receipts and cash payments, i.e., their value computed by taking into account a particular discount rate in transactions phased over a period of time.
- (32) **Draft Budget** - placing the budget proposals for ensuing financial year before the general public for discussion and advise before it is actually finalized and placed before the Legislative Assembly for approval.
- (33) **Economic Planning** refers to an attempt to plan economic activity and anticipate the results. However, the term is usually used to refer to the governmental direction economic operations.
- (34) **Estimate Committee** is a Committee constituted by the Legislative Assembly for the examination of such of the estimates as may deem fit to the Committee or are specifically referred to it by the House.
- (35) **Estimate Officer** means a departmental officer responsible for preparing a departmental estimate.
- (36) **Exceptional Grant** – See Article 206 (1) (c) of the Constitution of India.
- (37) **Excess Grant** means a Grant voted by the Legislative Assembly to meet the expenditure incurred in a financial year in excess of the amount granted for a service of the year as per Article 205 of the Constitution of India.
- (38) **Finance Accounts** are the accounts prepared by the Comptroller and Auditor-General of India relating to the transactions under the Consolidated Fund, Contingency Fund and the Public Accounts and the accounts of assets and liabilities of Government such as Debt and Loans and Advances by Government.
- (39) **Head of Account**
- (i) **Major head** means a main head of account for the purpose of recording and classifying the receipts and disbursements relating to the functions of the Government.
 - (ii) **Sub-Major head** - The Major heads are sub divided in some cases into sub major heads. Sub major heads are opened under a major head to record those transactions which are of a distinct nature and are of sufficient importance to be recorded exclusively, but at the same time allied to the function of the major head. The head of account relating to each such sub division is termed as “sub major head” and the budget code is two digit code e.g. under the major head “2202.Education” the sub major head are:-
 - 01. Elementary Education
 - 02. Secondary Education
 - 03. University and Higher Education etc.

- (iii) **Minor head** means a head subordinate to a Major head or Sub-Major head representing a specific programme.
 - (iv) **Group Sub head** suggested in between the Programme Minor head and Sub head representing a similar group of schemes which are implemented under a separate funding pattern.
 - (v) **Sub-head** means a head subordinate to a minor head. It indicates schemes for Plan Programmes or administrative set-up in the case of non-plan expenditure.
 - (vi) **Sub-detailed heads** denote break-up of detailed heads or object classification, wherever necessary, and possible. e.g. 010 Salaries / 011 Pay / 012 Allowances / 013 DA etc.
- (40) **Grant** means the amount voted by the Legislative Assembly in respect of a demand for grant.
- (41) **Head of Department** means an officer declared as such by Government.
- (42) **Inventory control** provides for systems designed to provide on a continuing basis control data relating to both current and anticipated stock requirements, facilitating the prediction of possible shortages due to peak and seasonal demands. The purpose is to ensure that funds are not unnecessarily locked up in inventories but at the same time operations in the capital budget go on smoothly.
- (43) **Letter of Credit** in Government system is the authorization to incur expenditure related to works against budget appropriations released to Heads of Department. Normally, releases are made to Pay and Accounts officer / Asst. Pay and Accounts Officer and occasionally through PAO, Hyderabad (twin cities), advances sanctioned from contingency fund relating to works also is released as Letter of Credit. This Letter of Credit system is presently in operation for Public Works & Forest Departments.
- (44) **Loans & Advances** – Money lent to be repaid on certain conditions and at certain rate of interest by the Government to the various Corporations / Companies / Individuals.
- (45) **Major Work** means a work which creates a fixed asset to the state government and estimated cost of which exceeds Rs.25,00,000.
- (46) **Medium Term Fiscal Frame Work** - There are two main objectives of formulating a Medium Term Fiscal Frame Work (MTFF) to help plan fiscal policies.
- (i) MTFF is a tool to help ensure that public expenditures are stable and sustainable and not prone to fiscal crisis.
 - (ii) It helps to improve the efficiency of allocation decisions and protect high priority public expenditures such as on social services, recurring non-wage expenditure recruitments (operations and Maintenance), and infrastructure investments.

- (iii) It is important to clarify that the MTF is not a five year plan and does not provide a detailed expenditure allocation. Rather, it is a tool for establishing overall affordability of Government spending within reasonable revenue forecasts while identifying a broad path for expenditure that protects expenditure priority.
- (47) **Minor Work** means a work which is meant for keeping the existing asset in normal condition and estimated cost of which does not exceed Rs.5,00,000.
- (48) **New Service** means a service the expenditure on which is not contemplated in the budget (Appropriation Act) for the year and the expenditure exceeds certain monetary limits and for which a supplementary statement of expenditure should be presented to the Legislative Assembly in accordance with the decisions of the Public Accounts Committee.
- (49) **Number Statement** – A Statement giving particulars of posts in each permanent and temporary establishment (both gazetted and non gazetted), the sanctioned monthly pay and allowances attached to the posts that will be drawn on the 1st April following and number of officers at each rate of pay for whom provision will be made in the departmental estimates.
- (50) **Plan** – Any scheme to accomplish a purpose constitutes a Plan. While firms and industries plan future production, advertising, etc., Government plan, in varying degrees, the future development or performance of their economics. This is usually on an Annual Plan basis and Five-Year Plan basis. Plan schemes are mainly divided into two categories, viz., State Schemes and Centrally Sponsored Schemes. In respect of **State Schemes**, expenditure is incurred by the State and assistance is released according to prescribed pattern by the Central Government to State Government subject to an over-all ceiling. **Centrally Sponsored Schemes** are those for which the Centre attach special importance, the progress of each one being watched by the Centre. The share of expenditure on these schemes which is usually fully borne by Central Government, is given to State Government, as assistance outside the total pool of assistance made available to the State Government for financing the Plan. There is yet another category of schemes viz., Schemes assisted by Autonomous Bodies, in respect of which the financial assistance is rendered by the agencies like LIC, GIC, National Co-operative Development Corporation, NABARD, etc.
- (51) **Public Account** – Receipts and disbursements, such as deposits, reserve funds, remittances, etc., which do not form part of the “Consolidated Fund” are included in the Public Account of the State. Disbursements from the Public Account are not subject to the vote by the Legislative Assembly as they are not moneys issued out of the “Consolidated Fund”.
- (52) **Public Accounts Committee** is a committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor-General of India relating to the Appropriation accounts of the State, the

Annual Finance Accounts of the State or such other accounts of financial matters as are laid before it or which the Committee deems necessary to scrutinize.

- (53) **Public Debt** – Comprises loans raised by Government such as market loans, loans from the Life Insurance Corporation of India, etc., and the borrowings from the Central Government. The Sector “E. Public Debt” will have two major heads, i.e., “6003 Internal Debt of the State Government” and “6004 Loans and Advances from the Central Government”. Transactions connected with these are recorded both on the receipts and disbursement sides.
- (54) **Reappropriation** means the transfer by a competent authority of saving from one unit of appropriation to meet additional expenditure under another unit within the same grant and under the same section i.e., within the Revenue, Capital and Loans section.
- (55) **Recurring charge** is a charge which involves liability beyond the financial year in which it is originally sanctioned; expenditure sanctioned for a specific purpose and for a specified period (not more than a financial year) is not a recurring charge.
- (56) **Remittances** – The head of account ‘Remittances’ under Public Account embraces all adjusting heads under which appear remittances of cash between treasuries and transfers between different accounting circles as in the case of Public Works Department. The initial debits or credits to the head Remittance will be cleared eventually by corresponding receipts or payments either within the same circle of accounts or in another accounts circle.
- (57) **Report of the Comptroller and Auditor-General of India** deals with the points arising out of Appropriation Accounts and Finance Accounts of the year and other irregularities noticed in the course of audit of financial transactions of the Government. It is prepared by the Accountant-General each year and is countersigned by the Comptroller and Auditor-General of India.
- (58) **Revenue Account** is the account of (a) the current income and expenditure of the State derived mainly from taxes and duties, fees for services rendered, fines and penalties, revenue from Government estates such as forests and other miscellaneous items and (b) the expenditure met from that income. The difference between such income and expenditure represents the revenue surplus or deficit, as the case may be, for that year.
- (59) **Standing sanctions** relate to revenue based on existing laws, rules or orders and expenditure incurred by virtue of existing rules and orders.
- (60) **Supplementary statement of expenditure** means the statement to be laid before the Legislative Assembly under Article 205 (1) (a) of the Constitution showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in

the annual financial statement for that year. The demand for supplementary grant may be token or substantive.

- (61) **Suspense** – The head 'Suspense' under Public Account accommodates interim transactions for which further operations are necessary before the transactions can be considered complete and finally accounted for i.e., 'Suspense' is not a final head of account.
- (62) **Technical Sanction** is the approval to the detailed designs, plans specifications and qualities by the competent engineering authority, which is required to be given to any work before its commencement.
- (63) **User Charge** - is a Non-Tax revenue comprising recovery of cost from the user on the services rendered and also collection of fines and fees from the individuals for violation of law.
- (64) **Vote on account** means a grant made in advance by the Legislative Assembly in pursuance of Article 206 (1) (a) of the Constitution, in respect of the estimated expenditure for a part of the new financial year, pending the completion of the procedure relating to the voting of the demands for grants and the passing of the Appropriation Bill. The Annual Financial Statement is generally presented to the Legislative Assembly in the month of February and normally the general discussion thereon in Legislative Assembly, the voting of the demands for grants by the Legislative Assembly and the passing of the Appropriation Bill are expected to be completed before the end of March, so as to make available the grants and appropriations for the ensuing year right from the commencement of the year. But circumstance may sometimes arise in which this may not be possible. On such occasions, demands for advance grants in respect of the estimated expenditure for a part of the year may be presented.
- (65) **Voted expenditure** means expenditure which is subject to the vote of the Legislative Assembly. It is to be distinguished from 'Charged' expenditure.
- (66) **Zero base budgeting** means a 'denovo' examination of all items of expenditure incurred by a department to find out their necessity with reference to functions and responsibilities of the department.

CHAPTER - 3

BROAD OBJECTIVES OF THE NEW BUDGET AND ACCOUNTING CLASSIFICATION ADOPTED FROM 1ST APRIL, 1974

3.1. The existing budget and account classification is largely designed to secure the basic objective of ensuring control over the appropriations made by the Legislature to the Executive and the allotments made by the Departments to the subordinate authorities. The classification accordingly bears a close affinity to departments and organisations in which the transactions occur and within them in terms of inputs such as establishment charges, travel expenses, material and equipment etc., so as to secure itemised control over expenditure. Such a framework was considered adequate for the limited functions discharged by the Government in the past. However, over the years the functions of Government have become greatly diversified and public outlays have expanded from year to year and the emphasis has shifted from control of expenditure merely by objects of expenditure to monitoring and analysis of programmes and activities as well as control by objects of expenditure and to the extent possible and assessment of the return, for the expenditure incurred.

3.2. In the changed circumstances, the budget and accounts have to fulfill a new purpose and acquire a new dimension. Classification is the structural key to planned and rational Government budgeting. The manner in which operations of Government are grouped will be determined by and also will in turn determine, the character of the decisions that can be made in the budgetary processes. A meaningful classification and presentation of Government operations in terms of functions, programmes and activities, therefore, assumes a great importance. As accounts provide the basic financial data or budgeting, reforms in budgetary presentation in terms of programmes and activities cannot be complete unless the accounting classification is also simultaneously structured to correspond to programmes and activities. In the plan, programmes and activities are classified by sector and heads of development. If the Budget heads, Account heads and Plan heads speak in different languages it would create a lack of conformity which will have a debilitating effect both on decision making and implementation. It is, therefore, necessary to bring about as closer a correlation among the three as possible so that together they could help to present more clearly the purposes and objectives of Government expenditures, facilitate the process of decision making at all levels, enhance the accountability of the management and provide an additional tool for control of financial operations.

3.3. Keeping the aforesaid objectives in view, the Administrative Reforms Commission recommended introduction of Performance budgeting in Government departments so as to provide an adequate link between the financial outlays and physical targets and to help create a built in mechanism for watching the progress in attaining programme targets and taking timely corrective action when things go awry. In order to facilitate the introduction of performance budgeting, the

Commission recommended a review of the present system of classification structure and heads of account so as to recast the same to reflect broad function and major programmes of Government and so that programmes, activities and projects of all the departments and organisations are clearly identified in the accounts. The Commission also recommended that the Heads of Development adopted for plan purposes should also be similarly reviewed with a view to establishing a direct correlation between these heads and the accounting heads.

3.4.1. In pursuance of the recommendations of the Commission, a team of officers was constituted by Government of India and they have conducted a comprehensive review of the existing classification structure and heads of account. The proposed changes are based on the acceptance by the Government of India and the Government of Andhra Pradesh of the recommendations of this team.

3.4.2 For a purposeful review of Government operations, a scheme of classification consisting of a number of tiers is needed. First the operations are to be aggregated under broad sectors into which the functions or services will be grouped such as "General Services", "Social and Community Services", "Economic Services" etc. Such an aggregation will give an overall picture of resource allocation at the state level among the various sectors e.g., how much is allocated for development of "Social Services or Economic Services", etc.

3.4.3. Secondly the outlay under each sector are allocated among a number of major heads (or Heads of Development so far as Plan outlays are concerned) which would give an idea of the distribution of expenditure among functions which represent the major divisions of Governmental efforts such as Education, Agriculture, etc. This distribution will facilitate appreciation of the inter-se allocation of resources within the sectors, for example, how much is provided for education vis-à-vis public health in the sector "Social and Community Services", how much for industry vis-à-vis transport facilities in the sector 'Economic Services' and so on.

3.4.4. The objectives of a function are achieved by undertaking a number of programmes. For example the objectives of Public Health are achieved through programmes for control of diseases, drug control, prevention of food adulteration, etc. Hence, the third tier of classification viz., minor heads should identify these programmes under each function. This will not only give a clear picture of what programmes Government is undertaking to further a particular function but also facilitate preparation of performance budgets. A programme would consist of a number of schemes. For example, the programme control of diseases under Public Health will consist of schemes for malaria eradication, filaria eradication, control of tuberculosis, etc. The fourth tier of classification will reflect the schemes undertaken under a programme. The third and fourth tiers of classification will thus provide a link between budget outlays and development programmes and schemes and foster adoption of modern techniques for programme selection, monitoring and evaluation of performance etc.

3.5. Within each scheme, for purposes of departmental control it would be necessary to know expenditure on the scheme in terms of inputs such as salaries, purchase of stores, grants-in-aid, loans, investments, etc. The last tier of classification should, therefore, represent the nature of expenditure which is otherwise called object classification. Besides facilitating control over expenditure, this would also help in preparing an economics classification of governmental transactions.

3.6. Thus Government have adopted in the classification structure proposed, these five tiers which will facilitate appreciation of resource allocation at the state level, provide a link between budget outlays on the one hand and functions, programmes and schemes on the other and ensure itemised control over expenditure which is still very much relevant.

3.7. While the proposed restructuring of heads of account would greatly facilitate the linking of financial outlays and programmes and schemes, etc., help introduce performance budgeting and enable collection of data relevant for planning and budgeting, studies in depth, the process would not, however, be complete unless a reliable information system on the physical and economics characteristics of the programme is built up as an integral part of the discipline required for the selection and formulation of programmes and to assist monitoring and evaluation of programme.

3.8. The major and minor heads that are now proposed more or less approximate the existing functions of Government and the programmes undertaken by it. It has, however, to be noted that the functions of Government or programmes are not static. It is quite possible that after some years many of the functions or programmes may be varied and Governmental activity may embrace certain new functions and programmes. Hence, a pragmatic approach to accounting classification is essential and the classification structure should not be considered immutable. The scheme of classification should embody a certain amount of flexibility so that accounting could be dynamic and grow with times.

3.9. This flexibility is all the more necessary at the level of minor heads as the programmes are liable to change from Plan to Plan and insistence that the prescribed minor heads should continue unchanged for long period of time would rob the accounting classification of its utility to both the Legislature and the Executive.

MAIN FEATURES OF THE CLASSIFICATION OF THE ACCOUNTS. CLASSIFICATION ADOPTED FROM 1.4.1974.

3.10.1. The basic approach to the reforms in the structure of classification has been discussed earlier. In this chapter, the salient features of the changes proposed for

recasting Account heads and Plan heads to bring about correlation between the two and to make the classification structure more meaningful, are explained.

3.10.2. The classification structure common to both "accounts and plan" will be as indicated below:

- i. Sectors (comprising sub-sector where necessary) to indicate the grouping of the various functions of the Government corresponding to the sectors of plan classification.
- ii. Major heads (comprising sub-major heads where necessary) to indicate the functions of the Government such as agriculture, education, health etc., and to correspond to heads of development in the plan classification.
- iii. Minor heads to denote the various plan and non-plan programmes under each function.
- iv. Sub-heads to denote the scheme or organizations under each programme or minor head
- v. The detailed head of account to indicate the nature or form of expenditure such as salaries, travel expenses, investment, loan etc., otherwise known as objects of expenditure.

3.11.1. Government have decided that the sectoral classification that are to be adopted should be (a) General Services, (b) Social and Community Services, (c) Economic Services, besides separate sectors for Grant-in-aid contributions, etc., and Loans and Advances.

3.11.2. While the sector "Social and Community Services" in the above categorisation will be fairly compact and needs no further division into sub-sectors, the other two sectors, namely, "General Services" and "Economic Services" will each comprise of a wide variety of activities which should be grouped under sub-sectors. It is, therefore, necessary that these two broad sectors are further divided into sub-sectors so that the expenditures on the major groups of allied activities within these sectors may be aggregated. The sector "General Services" can thus be divided into the sub-sectors, 'Organs of State' such as State Legislature, 'Judiciary' etc., Fiscal Services dealing with collection of tax etc., Interest payment and the Debt services, Administrative Services including General Administration, Police, Stationery and Printing etc., Pensions and Miscellaneous General Services.

3.11.3. The sector "Economic Services" can similarly be divided into the sub-sectors, General Economic Services' including Planning Export Promotion activities, collection of Statistics not pertaining to any particular function etc., 'Agriculture and Allied Services', 'Industry and Mineral Water and Power Development', Transport and Communications.

3.11.4. Under the sectoral classification proposed above, pension and certain miscellaneous services have been included in a separate sub-sector "Pensions and Miscellaneous "General Services" in the sector "General Services" and the existing

sections I. Miscellaneous and K. Extraordinary items are abolished because Government feel that pensions and certain other miscellaneous transactions presently accounted for in a separate section are more of the nature of General Services and can appropriately be brought under the sector "General Services". Similarly, the Section J. Contributions and Miscellaneous adjustments will be abolished and transactions presently included there under will be brought either under General Services or under the sector Grants-in-aid and Contributions.

3.11.5. Besides the above three sectors, it is also considered necessary to have a separate sector to accommodate transfer of resources in the form of grants-in-aid, share of duties, etc.

3.11.6. Further, under the provisions of Article 112 and 202 of Constitution, the expenditure of Government is required to be shown separately under 'revenue' and 'capital'. Besides, Article 266 of the Constitution makes a distinct mention of loans raised by Governments and amounts received in repayment of loans advanced by Government, amongst the categories of receipts that would form the consolidated Fund of the State Government. Accordingly, it is proposed to have separate divisions for revenue, capital and loan transactions. While the "capital" division will have the same sectoral classification, as in the "revenue" division, the "loan" division will have two sectors one for the borrowings of Government and the other for loans given by Government. The major heads in the latter sector have, however, been arranged in such a way as to correspond to the major head classification adopted for the capital division. Under this scheme, attempt has also been made to distinguish in accounts loans given to various parties such as Port Trusts, Municipalities etc. However, as the classification in the plan cannot have separate division for revenue, Capital and loan transactions, these will continue to be aggregated under the various plan sectors of development as at present.

Correlation with the plan classification

3.12.1. The sectoral classification proposed above will be adopted for plan purposes also. The plan sectors, 'Agriculture and Allied Programmes' and 'Irrigation and Power' would correspond to the sub-sectors 'Agriculture and Allied Services' and 'Water and Power Development', under the sector, 'Economic Services', proposed for accounting classification. Similarly, the plan sectors "Industry and Minerals" and "Transport and Communications" would correspond to the account sub-sectors of the same nomenclature proposed under "Economic Services". The sector 'Social Services' in the plan would correspond to the sector 'Social and Community Services' in the accounts classification. As for the miscellaneous category 'Other Programmes' in the plan classification the various programmes included therein are capable of being brought under one or the other of the three sectors. For example, "Rehabilitation" and "Information and Publicity" are in the nature of "Social and Community Services" and statistics not related to any particular function can be considered as a part of the information system necessary for planning purposes and can thus be classified as a General Economic Services.

3.12.2. In this connection attention is drawn to certain divergencies in regard to the composition of the sectors which are proposed and those presently adopted for plan purposes. A point for consideration is whether 'Co-operation' which embraces not only agriculture but also other fields such as industry etc., should not appropriately be shown under 'General Economic Services' instead of under 'Agriculture and Allied Programmes' as shown in the plan. The Planning Department may review the existing position and may adopt the categorizations proposed here for sectoral classification in accounts.

3.12.3. In the light of the above, the following sectoral classification will be adopted for accounts as well as for plan purposes: -

A. General Services:

- a. Organs of State
- b. Fiscal Services
- c. Interest Payment and Servicing of Debt.
- d. Administrative Services
- e. Pensions and Miscellaneous General Services.

B. Social and Community Services.

C. Economic Services:

- a. General Economic Services.
- b. Agriculture and Allied Services.
- c. Industry and Minerals.
- d. Water and Power Development.
- e. Transport and Communications.

3.12.4. In the accounts classification, there will be one more sector, namely, D. Grants-in-aid and Contributions.

3.12.5. The same sectoral classification will be adopted for both revenue and capital expenditures.

Classification by plan heads of development and major heads of account.

3.13.1. The classification of transactions of Government has been made by major head of accounts which are the main units of accounts classification under the various sectors, keeping in view the existing plan and accounts classification, the nature and magnitude of expenditure on plan and non-plan account. Certain heads of development in the present plan classification do not figure as major heads in the scheme of classification proposed. For example, the plan heads of development "Agricultural research" and 'small and marginal farmers' have been included as minor heads under the major head 'Agriculture which will embrace the programmes included in the plan head of development 'Agricultural Production'. In the new scheme of classification the functional major head is styled as 'Agriculture ' and the former two heads of development should, therefore, appropriately form part of that major head. The plan heads "Food processing and subsidiary foods" and "Buffer

Stocks" have been included as minor heads under a comprehensive major head "Food and Nutrition".

3.13.2. In the plan, Irrigation, flood control and power are separate heads of development. As a multipurpose river project will comprise all these programmes and the segregation in accounts of the expenditure on the project among these programmes is not feasible the expenditure on these programmes of each project in such cases will be recorded under a single major head 'Multipurpose River Schemes'. However, for unipurpose schemes or projects only for irrigation, flood control or for generation of electricity, separate major heads have been provided.

3.13.3. In the case of industries the classification proposed on the capital side is much more elaborate than the plan classification. While in the plan, outlay on industries other than village and small industries is included under one head, keeping in view the magnitude of the outlays, separate major heads for important groups of industries such as Mining and Metallurgical Industries, Machinery and Engineering Industries, Petroleum Chemicals and Fertilizer Industries, Consumer Industries etc., have been suggested besides a separate major head for Village and Small Industries.

3.13.4. For similar reasons a single major head each for analogous services of Road Transport and Inland Water Transport etc., and which are assigned separate heads of development in the plan, are provided here.

3.13.5. General Education and Technical Education which are separate plan heads have been combined under a single major head 'Education' as both relate to the function "Education". A distinction has been made between public health services which are of a general nature for the benefit of the community as a whole in the matter of prevention of diseases, sanitation, etc, and medical services which are for the benefit of individuals while in the plan both are included under a single head of development. Also Public Health and Water Supply have been combined in a single major head while in the plan the latter is a distinct head of development. The plan heads, "Welfare of Backward Classes", "Social Welfare", "Special Welfare Schemes" are assigned a single major head called "Social Security and Welfare" with sub-major heads as Social Welfare and Welfare of Backward Classes.

3.13.6. It will be of considerable help to the monitoring of plan programmes as the existing plan classification by heads of development are to be brought in line with the accounts classification proposed here to account for both non-plan and plan expenditures and the latter is also adopted as the plan classification.

Classification by programmes and minor heads of account

3.14.1. The basic principle of detailed accounting classification at present is that the classification should have relevance to the department which incurs the expenditure rather than the purpose for which the expenditure is incurred. The position will have to be reviewed in order to serve the needs of performance budgeting. The existing accounting classification has not provided adequate support for performance

budgeting not because of the deficiencies in the structure of major heads but more so because of the deficiencies at the level of minor heads. Particular care has therefore been taken to review all the expenditure minor heads of account to bring them in conformity with the programmes undertaken by the various departments of Government. An idea of the classification structure proposed can be had from the minor heads proposed under the major head "Public Health, Sanitation and Water Supply". Some of the proposed minor heads are: -

- Direction and Administration.
- Prevention and Control of Diseases.
- Prevention of Food Adulteration
- Prevention of air and water pollution.
- Drug Control.
- Training.
- Health Statistics and Research.
- Health Education and Publicity.
- Manufacture of Sera and Vaccines.
- Public Health Laboratories.
- Health Transport.
- Sanitation Services.

3.14.2. As observed in Para 3.9 supra the minor heads would need to be reviewed periodically in the light of the programmes undertaken by Governments from time to time.

Sub-head of Account

3.15.1. While the minor heads of account below a major head will correspond to the programmes, the next tier of classification, viz., the sub-head of the account under each minor head will reflect and identify the schemes undertaken in pursuance of the programme presented by that minor head. In some cases, especially in regard to non-development expenditure or expenditure of an administrative nature as distinct from schemes, the sub-head will denote the components of a particular programme represented by the minor head, for example, the minor head "Direction and Administration" under the major head "Police" may have the sub-heads to correspond to the organisational wings of the Police Headquarters.

3.15.2. As the schemes under the various programmes differ from department to department a uniform classification by sub-heads cannot be prescribed centrally. Hence, these will be prescribed by Finance Department in consultation with all departments. In the case of Central Plan and Centrally Sponsored Schemes, however, it is necessary that a uniform nomenclature of schemes is adopted in the budgets of the Central and State Governments. The Ministries of the Central Government in charge of these schemes will decide in consultation with the Minister of Finance a uniform nomenclature of the sub-heads classification to be adopted for these schemes well in advance and intimate it to the State Government and Accountant General concerned for adoption in their budget and accounts.

3.15.3. While the sub-head classification is intended to reflect schemes under a programme, it is not desirable to proliferate the sub-heads unnecessarily. Homogeneous schemes under a programme especially those involving small outlays should be grouped under suitable sub-heads.

3.15.4. In the loan sector, the sub-head of classification will, besides denoting the scheme for which loans are given, indicate the institutions or parties by broad categories to which loans are given.

Detailed Heads of Account or Objects of expenditure.

3.16. It was considered necessary to stream line the primary units of appropriation or the detailed heads of account which represent the object classification. Standard object classification heads which could be the standard primary units of appropriation in the demands for grants have been evolved. Vide Appendix-III in Part III. These will present the details of the expenditure on a programme activity scheme or organization in a more meaningful manner.

Economic Classification

3.17. The requirements of economic classification of Government transactions have been examined. Under the economic classification, primary items of expenditure are grouped according to their economic character such as current expenditure on goods and services transfer payments, subsidies, etc. Economic classification thus cuts across classification functions and programmes adopted in accounts and plan. The U.N. Manual on economic and functional classification of Government transactions has also recognised this distinction between the two classifications and suggested the aggregation of expenditure by economic categories through a cross classification. The standardisation of objects of expenditure proposed here is intended to secure that each item of expenditure at its last tier of classification does indicate the nature of expenditure so that aggregation of expenditure by economic magnitudes is facilitated.

Industrial classification

3.18. Industrial classification is used for collecting statistics of industrial production and distribution national income, occupational distribution of the economically active population and different fields of labour etc. It has been considered whether it would be possible to have a correspondence between functional – cum- programme classification with the industrial classification as adopted by the Central Statistical Organisation of Government of India. A correspondence at the major head level or the minor head level would not be possible as there is a lot of divergence between the scheme of functional classification and the scheme of industrial classification. For instance under functional classification, the functional major head Agriculture would include not only agricultural production but also administration, research, education and construction relating to agriculture. In the scheme of industrial classification, these would however, fall under different divisions of classification such as "agriculture, hunting, forestry and fishing", community social and personnel services'

and "construction". It would, however, be possible without much difficulty to link sectors, major minor and sub-heads of accounts classification with divisions, major groups, groups, sub-groups classification adopted in the industrial classification through appropriate cross references. The process would be further facilitated when the heads of accounts are codified upto the scheme level of classification.

Classification of Government revenues

3.19.1. A re-grouping of the receipt major heads especially those relating to taxes so as to facilitate a better appreciation of the tax structure has also been done. In respect of non-tax revenue, for the sake of convenience number of receipt major heads corresponding to the expenditure major heads, has been prescribed.

3.19.2. The three sectors prescribed for sectoral classification of revenue receipts are (a) Tax Revenue (b) Non-Tax Revenue and (c) Grants-in-aid and contributions. The sector "Tax Revenue" will have the following further sub-sectors: -

- a. Taxes on income and expenditure
- b. Taxes on property and capital transactions
- c. Taxes on commodities and services.

The sector "Non-Tax Revenue" will have two sub-sectors viz., "(i) Interest Receipts, Dividends and Profits and (ii) Other Non-Tax Revenue". The sub-sector "Other Non-Tax Revenue" will comprise of receipts relating to General Services, Social and Community Services and Economic Services, etc.

Exhibition of Plan and Non-Plan expenditure in accounts

3.20. The plan and non-plan components of provisions for the various programmes, activities and schemes and the sub-heads or object classification there under should be shown in horizontal columns distinctly.

Public Account

3.21. The sectoral classification in the "Public Account" will be as follows:

1. Small Savings, Provident Funds etc.,
2. Reserve Funds
3. Deposits and Advances.
4. Suspense and Miscellaneous.
5. Remittances.
6. Cash Balance.

3.22. Reserve Funds which were included in the section "Deposits and Advances" have been brought under a new sector called the "Reserve Funds". The nomenclature of the section "Unfunded Debt" which includes major heads of account for transactions relating to Provident Funds. Trust and Endowments etc., will be changed as "Small Savings, Provident Funds etc." The Suspense" heads forming part of the section "Deposits and Advances" will also be placed under a sector called Suspense and miscellaneous. The sections Transfer of Cash between England and

India" and "Reserve Bank Deposits" have been abolished consequential to certain simplifications effected in the matter of adjustment of transactions taking place in the United Kingdom and in bringing the transactions accounted for under the Reserve Bank Deposits in the sector "Suspense and Miscellaneous.

Classification of expenditure on Secretariat, Public Works, Grants in aid, Loans and Advances, etc.

3.23.1. The question of exhibition of following transactions under the proposed scheme of classification has been considered.

- i. Expenditure on Secretariat of the various Departments.
- ii. Expenditure on construction and maintenance of non-residential and residential buildings, roads and bridges.
- iii. Expenditure on investments in public sector and other undertakings.
- iv. Grants-in-aid and loans.
- v. Charges in England/Receipts in England.
- vi. Loans and advances by Government
- vii. Grants-in-aid, contributions and subsidies by Government.

The orders of Government in regard to their exhibition in budget and accounts are discussed in the following paragraphs.

3.23.2. Accountable of expenditure on Secretariat of the various Departments and attached offices.

a. Prior to 1974, the expenditure on Secretariat of the various Departments was accounted for under the major head "19. General Administration – C. Secretariat and attached offices" in the section 'Administrative Services'. The Secretariat is the policy formulation body for the various functions and it is only appropriate that the relevant functional expenditure head of account shows the expenditure on the concerned department of the Secretariat dealing with the function. There were, however, difficulties in allocating the expenditure on the secretariat of a particular Department, which would be dealing with a number of functions, to the various functions. As first step towards exhibition of expenditure on Secretariat as part of the functional expenditure separate major head with nomenclature "Secretariat-General Services", "Secretariat-Social and Community Services" and "Secretariat Economic Service" have been introduced in the sectors, General Services, Social and Community Services and Economic Services respectively. Accordingly, expenditure on Secretariat of the Departments dealing with all the functions in the General Services will be shown under the major head "Secretariat – General Services". The Finance, Home and Law Departments which deal with matters common to all functions will also be shown under the major head 'Secretariat' in the sector "General Services". Departments of the Secretariat dealing with functions falling under more than one of the sectors referred to above will however be accounted for under the Secretariat major head in the sector to which the major part of their work relates.

b. As regards the offices of Heads of Departments wherever the work of the offices is identifiable with a particular function, they should be shown under the concerned functional major head. In other cases, where the offices are not identifiable with any function, they may be shown under 'Secretariat. There are a number of offices whose functions are not identifiable with any particular function and in such cases, the above procedure will be followed.

3.23.3. Expenditure on construction and maintenance of non-residential and residential buildings and roads and bridges.

a. The expenditure on construction and maintenance of residential and non-residential buildings and roads and bridges was accounted for under a single major head "50 Public Works" in the revenue section or" 103. Capital Outlay on Public Works" in the Capital sections, as the case may be. Consistent with the scheme of classification from 1.4.1974, expenditure on construction can be segregated as follows: -

- i. Expenditure on Government residential buildings will be accounted for under the major head 'Housing' in the revenue or the capital section as the case may be, in the sector "Social and Community Services".
- ii. Expenditure on roads and bridges being in the nature of communication services having an impact of economic development, will appropriately be shown under a separate major head 'Roads and Bridges' in the sub-sector "Transport and Communications" under "Economics Services" in the revenue or the capital section as the case may be.

b. Expenditure on non-residential buildings. i.e. the expenditure on office buildings for the various departments, expenditure on functional buildings for specific purposes, like schools, hospitals, colleges, etc. has been made distinct from administrative office buildings, being an input for the development of concerned function/ programme, to be reflected under the relevant function/ programme head of classification. Accordingly, the major head "Public Works" in the revenue section and "Capital Outlay on Public Works" in the capital section under "General Services" will show only the expenditure on all non-residential buildings which are not entirely in the nature of functional buildings. The expenditure on construction of purely functional buildings like hospitals, schools, etc., will be exhibited under the respective functional major heads.

c. Expenditure on maintenance and repairs of all non-residential buildings, whether functional or administrative, shall be classified under the major head "259-Public Works". The expenditure on original works in respect of functional buildings will, however, be classified under the respective functional major heads. (The matters relating to the accountable of Public Works expenditure, recoveries of expenditure on common establishment, tools and plant, etc., are dealt with in Chapter 9).

3.23.4. ***Expenditure on investment in Public Sector and other Undertakings:*** Upto 1974, all expenditure on investments in public sector and other (non-departmental) undertakings was reflected under the capital major head "96-Capital Outlay on Industrial and Economic Development" irrespective of the functions to which the investment relates, and the omnibus capital head has since been abolished to reflect expenditure under relevant functional major heads.

Classification of expenditure under Revenue and Capital

3.24.1. Capital expenditure may be broadly defined as expenditure on acquisition of material and permanent character. Expenditure on extinguishing recurring liability is also treated as capital expenditure but the latter is usually written back to revenue over a period of year. Expenditure on assets which do not vest in Government is not treated as capital expenditure. Under the existing arrangements, certain items of expenditure like losses on trading schemes, grants for development, etc., even though they do not satisfy the requirements of classification as capital expenditure, are initially debited to capital account in view of the magnitude of the expenditure and then written back to revenue over a period of years. On the other hand certain item of capital expenditure are met from the revenue budget and accordingly exhibited in the revenue section of accounts and capital expenditure met from revenue.

3.24.2. The question of classification of expenditure between capital and revenue accounts was considered in detail. In many foreign countries the budget and the accounts do not distinguish between current expenditure and capital expenditure. In the United States, the President's Commission on Budget concepts recommended against a Capital budget, as according to the Commission such a Budget would seriously distort the budget as a decision making tool. In India, however, in view of Articles 112 and 202 of the Constitution which envisage distinguishing in budget, expenditure on revenue account from other expenditure, we cannot completely give up the distinct exhibition of expenditure on revenue and capital accounts even though this distinction leads to dispersal of programme costs in budget and accounts. Hence Government have considered rationalizing the existing arrangements in regards to such classification.

3.24.3. Before 1974-75 certain items of capital expenditure are merged under revenue expenditure heads, certain other items are shown under capital major heads within the revenue account, some other are initially debited to capital major heads outside the revenue account and then written back to revenue and the rest are classified initially and finally under the capital major heads outside the revenue account. The continuance of these four different types of classification is not necessary as it only leads to proliferation of heads of account without any great advantage. A more satisfactory arrangement would be to prescribe some definite criteria for classifying an item of expenditure as "Revenue" or "Capital". Once the classification is determined with reference to the criteria, the expenditure should be initially and finally classified as such in accounts as well as budget, that is the criteria laid down will determine the classification between 'Revenue' and 'Capital' and the

source (whether revenue budget or capital budget) from which it is financed should follow this classification. The criteria for taking decision in this regard should take into account the nature of the expenditure and also the magnitude of the expenditure. For instance, an arrangement already exists now, under which expenditure on schemes or works in the Government, even though it is of a capital nature, is classified in revenue portion of accounts, though under distinct capital heads where capital major heads within revenue account have been opened or under distinct sub-heads, where capital major heads do not exist subject to certain monetary limits prescribed. After 1974, the capital major heads within the revenue account was deleted and the existing system of recording capital expenditure met from revenue under distinct sub-heads was dispensed with. Further, the expenditure classifiable under these heads should in future be classified under the respective programme and activity minor/sub-heads under the revenue expenditure major heads concerned so that all expenditure on the programme met from revenue expenditure major heads concerned so that all expenditure on the programme met from revenue is available at one place.

3.24.4. The question whether the existing practice of initial capitalization and subsequent write back of certain items of expenditure like commuted value of pensions, grants for development etc., should be continued or not was considered. Compared to the total amount of Governmental expenditure the quantum of expenditure of this type is not of much significance. On the contrary the initial capitalization and subsequent write back only add to avoidable accounting adjustments and budgetary provisions year after year. This procedure of temporary capitalization of expenditure will therefore be given up and such items of expenditure which are of a revenue character, will be initially and finally debited to the relevant revenue major heads. The Revenue budget was being debited every year with the installments write back of expenditure temporarily capitalized and corresponding credits is taken under the Capital budget. Under the new proposals, all future payments of this type would be initially and finally debited to Revenue budget. The question whether in addition to this debit, Revenue budget should also continue to bear the debits on account of installments of write back of outstanding balances under capital heads in respect of past transactions was also considered. As such continuance would unduly distort the Revenue budget and also in view of the fact that the initial expenditure which was capitalized had been voted by the Legislature and that the outstanding balances are only proforma and not "account balances", transactions under capital heads closing to Government, the balances of such items of expenditure under capital heads which are yet to be written off may be dropped proforma, after making a mention in Explanatory Memorandum to the Budget.

Exhibition of Working expenses of Commercial Departments/ Undertakings

3.25. One way of looking, at the problem is to account for the receipts and expenses of Commercial Departments and departmentally run Commercial Undertakings on a net basis showing the gross receipts less the working expenses on the receipts side, as was the practice prior to 1961. Advantages claimed under

this system are that it would help in showing readily the net income/loss of a Commercial Undertaking at one place and would also avoid inflation of transactions under expenditure and receipt heads. As against this, it is to state that the expenditure head would not reveal the total of the expenditure incurred in these departments and thus it would not be a correct reflection of accounts. It was felt that the proposal of netting of the receipt side will not show the expenditure of a departmentally run Commercial Undertaking (being a component of a function) under the relevant functional expenditure head of account and that such split up of the programmes under a function will not be conducive to the preparation of performance budget which is by and large expenditure oriented. Treatment of working expenses as reduction of receipts would also to some extent be a mis-statement of facts in that it would not give a correct figure of the total expenditure incurred by Government on the expenditure side. Government, therefore, considered that the balance of advantage lies in recording all forms of Government expenditure on the expenditure side of the account. Accordingly, the earlier procedure of showing the receipts of the commercial departments/ departmentally run commercial undertakings on the receipt side and the working expenses on the expenditure side, was continued.

Irrigation, Navigation, Embankment and Drainage works

3.26. Prior to 1974-75 Irrigation, Navigation, Embankment and Drainage works were divided into commercial and non-commercial and works falling under the category "Commercial" were further classified into "productive" and "un-productive". Some principles of classification of the works into "productive" and "un-productive" have been laid down. These principles contemplate the transfer of works from the "productive" to the "unproductive" category or vice-versa depending on the work satisfying the test of productivity or otherwise. In accounts classification also, separate sub-major heads have been provided under the major head "43.Irrigation, Navigation, Embankment and Drainage Works (Commercial)" for productive and un-productive works. This distinction in accounts classification was done away and the classification of works as productive or un-productive from time to time can be determined with reference to the administrative accounts kept for irrigation, navigation, embankment and drainage works.

Codification

3.27.1. **Sectoral Classification** : - The Sectoral classification is denoted by capital alphabets in separate series for (a) receipt major heads (b) expenditure major heads in the revenue section and (c) capital section, public debt, loans and advances and public account, as indicated in **Appendix-X** Part-III.

3.27.2. **Major Heads of Account** : - (a) Before 1974-75, the major heads in the revenue and capital divisions were numbered serially, Roman numbers being employed on the receipt side and Arabic numbers being employed on the disbursement side. Debt, loans, deposit and remittance heads were not numbered. From 1974, Code numbers for all the major heads in the Consolidated Fund, Contingency Fund and the Public Account have been introduced. These codes will be

a three digit Arabic number code (XXX). The codification pattern was evolved in such a manner that the first digit indicate whether the major head falls in the receipt section or expenditure on revenue account or expenditure on capital account, or loans and advances and Public Debt or Public Account sections. The last two digits will be the same for the corresponding major heads in the revenue receipt section, revenue expenditure section, capital expenditure section and the loans and advances section.

(b). Under this scheme, the receipt major heads were assigned the block 020 to 199, expenditure major heads on revenue account from 211 to 399, expenditure major heads on capital account from 411 to 599, major heads under public debt from 601 to 610 and those under loans and advances inter state settlement and transfer to contingency fund from 611 to 799 and the major heads in the public account from 801 to 899 heads. In the coding under the Consolidated Fund, the number 1, in the first digit indicate that they are receipt major heads and the numbers '2' and '3' in the first digit indicate that they are expenditure major heads on 'Revenue Account'. The numbers '4' and '5' in the first digit indicate that they are Capital Expenditure major heads and the numbers '6' and '7' in the first digit indicate that they are loan major heads.

(c). It may also be noticed that second and third digit in all columns are same for the corresponding major heads in all the sections. If the first digit in the code for the receipt head is '0' the digit in the code for the first corresponding heads in the revenue expenditure section, capital section and loans section will be 2,4 and 6 respectively while if the first digit in the code for the receipt head is 1, the first digit in the code for the corresponding major heads in the revenue expenditure, capital and loan sections will be 3,5 and 7 respectively.

(d). Under this codification system it is adequate if the code for the receipt or the expenditure major head is remembered, and automatically the code numbers for the corresponding heads in other sections can be derived and thus it will obviate the need for remembering different code numbers for the major heads in different sections (other than the Public Account) dealt with by a department or agency. This system establishes complete correlation among the receipt, expenditure, capital and loan heads dealing with the same function or service except in a few cases where corresponding heads in one or other of these sections have not been provided taking into account factors like the magnitude of the receipt or expenditure in that section or the absence of transactions in that section. In such cases, either there is no transaction relating to that function or service under one or other of these sections or the transactions relating to two or more functions or services under a single major head have been combined. For example, the major head "Land Revenue" will not have corresponding heads in the Capital and Loan sections while Elections will not have corresponding heads in Receipt, Capital and Loan sections. Receipts from Elections will be recorded under the major head "other Administrative Services". Provision was also made for assignment of code numbers for possible new major heads in future, without affecting the servility of code numbers. It is also felt that the codification proposed for the major heads will help in the event of mechanization later.

3.27.3. **Codification of sub-major, minor, sub and detailed heads:-** The sub-head and detailed heads of classification, to provide for eventual mechanization was considered. Any system which is suggested, should be capable of adoption to a computer-based system of compilation and consolidation of accounts. As mechanization of Government accounts was not possible, the classification on the vouchers and other documents was indicated by nomenclature as existed prior to 1974, leaving codification below the major head level to be considered separately.

3.27.4. **Identification of Plan schemes:-** To facilitate identification of Plan schemes each Plan scheme was to be indicated by a code number, which was to be recorded on the vouchers as well.

CHANGES MADE IN THE CLASSIFICATION OF 1974 AND ADOPTED IN THE REVISED CLASSIFICATION FROM 1.4.1987.

3.28.1. **Need for change in classification:-** While recommending the revised classification of 1974 the Administrative Reforms Committee also recommended for a periodical review of classification to meet the requirements from time to time.

3.28.2. On account of increase in the divergences between the plan classification and the accounting classification over the years mainly because of the shifts in social priorities and technological advancement, Government of India considered the need to review the structure of accounting and budgetary classification and appointed a Committee to review the then existing accounting classification.

3.28.3. The recommendations of the Committee were examined by Government of India in consultation with Comptroller- General of India and State Governments and it was decided to adopt the new classification with effect from 1.4.1987.

3.28.4. While the broad structure of the accounts namely sectors, sub-sectors, major heads continue to remain as before, certain new sub-sectors were introduced and a few major heads were raised to the level of sub-sectors and certain minor heads to the level of major heads because of their importance and the plan programmes were introduced at the minor head level wherever possible so that the expenditure on plan programmes can be had from the printed finance accounts directly.

The major changes made are indicated hereunder

3.29.1. **Sectoral Allocation:-** No changes is made in the broad structure of sectors, the existing sector 'Social and Community Services' has been renamed as 'Social Services'. Prior to 1987-88 no sub-sectors existed under this sector. Now eight sub-sectors are introduced under sector Social Services as indicated below: -

(i) Education, Sports, Art and Culture, (ii) Health and Family Welfare, (iii) Water Supply, Sanitation, Housing and Urban Development, (iv) Information and Broadcasting, (v) Welfare of Scheduled Castes, Scheduled Tribes and Backward

Classes, (vi) Labour and labour Welfare, (vii) Social Welfare and Nutrition and (viii) Others.

3.29.2. In sector Economic Services there were five sub-sectors, whereas in the revised classification nine sub-sectors are formed.

3.29.3. The new sub-sector Rural Development is opened so as to indicate the activities and programmes of the rural areas like, N.R.E.P., R.L.E.G.P., Rural Employment etc. the earlier sub-sector Water and Power Development has been bifurcated into two sub-sectors namely "Irrigation and Flood Control" and "Energy" and the single sub-sector "Transport and Communications" has been divided into "Transport" and "Communications".

Correlation with Plan Classification

3.30.1. There were six sectors under plan head of development previously. In view of the increase in the activities under plan programmes, the sectors under the plan head of development have increased to twelve. The new heads of development opened additionally are

- i. Rural Development
- ii. Special Area Development Programmes,
- iii. Energy,
- iv. Communications
- v. Science, Technology and Environment,
- vi. General Economic Services

To the already existing heads namely Agriculture and Allied Services, Irrigation and Flood Control, Industry and Minerals, Transport, Social and General Services.

3.30.2. **Correlation with Plan classification:-** The accounts sector classification proposed above will correspond with plan heads of development. The plan sectors "Agriculture and Allied Services", "Rural Development", "Irrigation and Flood Control", "Energy", "Industry and Minerals". "Transport", "Science Technology and Environment" and "General Economic Service" would correspond to the sub-sectors of the same nomenclature introduced under "Economic Services".

3.30.3. The account sub-sectors Education, Sports, Art and Culture, Water Supply and Sanitation, Housing and Urban Development, Social Welfare and Nutrition under sector Social Services, would correspond to the sub-heads of development, General Education, Sports and Youth Services, Technical Education, Art and Culture, Water Supply and Sanitation, Housing, Urban Development, Social Security and Welfare and Nutrition under Plan heads of development 'Social Services'. The Plan Sub-heads of development, Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes, Health and Family Welfare under "Social Services" would correspond to the account sub-sectors of the same nomenclature under 'Social Services'. "General Services" in the Plan classification shows the various programmes

which would correspond to the schemes relating the account sub-sectors like Fiscal Services, Administrative Services under 'General Services'.

Classification by Plan heads of development and Major Heads of Accounts

3.31.1. The major head Education in the existing classification has been bifurcated into "General Education", "Technical Education" and "Sports and Youth Services" in the revised classification, so as to correspond with the Plan heads of account.

3.31.2. The existing major heads "Medical" and "Public Health, Sanitation and Water Supply" have been rationalized in the revised classification as "Medical and Public Health" "Water Supply and Sanitation" so as to coin-side with the plan heads of development.

3.31.3. The existing major heads "Minor Irrigation" which was under sub-sector "Agriculture and Allied Services" in the existing classification is transferred to sub-sector "Irrigation and Flood Control" to coin-side with plan heads of development.

3.31.4. The existing major head "Irrigation, Navigation, Drainage and Flood Control Projects" in the existing classification is split into major heads "Major Irrigation and Medium Irrigation" and "Flood Control and Drainage" under sub-sector Irrigation and Flood Control on par with the plan heads of development now adopted since 1987-88.

3.31.5. The classification under accounts for "Industries" proposed under capital and loan heads of accounts is more elaborative than the plan classification because while in the plan outlay on Industries it is included under only one head, separate major heads for important groups of Industries like Iron and Steel Industries, non-ferrous and Metallurgical Industries, cement and non-Metallurgical Industries Fertilizer Industries, Petro-chemical Industries, Chemical and Pharmaceutical Industries, Engineering Industries, Telecommunication and Electronic Industries are opened besides Village and Small Industries in the revised accounts classification.

3.31.6. The sub-major head Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes under major head "Social Security and Welfare" in the existing classification is upgraded to that of major head "Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes" coin-side with plan heads of development.

CODIFICATION

3.32.1. **Sectoral Classification:** - The existing practice of denoting capital alphabets to the sector classification is continued in the revised classification also.

3.32.2. **Major Heads of Account:** - While only three digit code was assigned to the major heads in the pre-revised classification a four digit numerical code has been assigned in the revised classification. The coding pattern is that 1st digit in the major head under receipts heads is either 0 or 1 and the first digit of corresponding

Revenue Expenditure Heads, Capital Heads and Loans and Advances are derived by adding the number 2 to the first digit in each of the major heads of account.

The illustration is as follows: -

Sl. No.	Functions	Major head Code No.			
		Receipt Head under Revenue Section	Expenditure Grant under Revenue Section	Expenditure Grant on Capital Account	Loans and Advances
1	Medical and Public Health	0210	2210	4210	6210
2	Road Transport	1055	3055	5055	7055

3.32.3. In a few cases where corresponding heads have not been provided taking into account factors like the magnitude of the receipts or expenditure, for example the major head 'Land Revenue' will not have corresponding heads in capital and loan sections while the major head, 'Electronics' will not have corresponding head in receipts and capital sections, however the transaction for the above will be recorded under major head 'Other Administrative Services'.

3.32.4 **Sub-Major Heads of Accounts:-** There were very few sub-major heads in earlier classification where as in the revised classification sub-major heads have been opened, under many major heads. Prior 1987-88 alphabetical letters were given to the sub-major heads and now two digit code numbers are assigned in the revised classification.

3.32.5 **Minor Heads of Accounts:-** In the pre-revised classification no code number was assigned by Government of India. However, 3 digit code number is given in the revised classification. In respect of certain minor heads having a common nomenclature under various major heads as far as possible, the same standard three digit code number is adopted.

3.32.6. **Sub and Detailed Heads of Accounts:-** In giving code numbers the existing pattern of two digit code numbers for sub-heads and three digit code numbers for detailed and sub-detailed heads is followed in the revised classification also. However, to facilitate easy identification of certain common schemes, the State Government adopted standard code numbers to the following common sub-heads:

<u>Sub-Head</u>	<u>Code</u>
1. Headquarters Office	01
2. Regional Offices	02
3. District Offices	03
4. Residential Buildings	73
5. Buildings	74
6. Lumpsum Provision	75
7. Suspense	79
8. Other Items/ Expenditure	80

9. Other Receipts	81
10. Add Prorata Charges	90 to 95
11. Deduct Recoveries	96 to 98

3.32.7. Provision also has been made for assignment of code numbers for possible opening of new major/minor/sub-heads of accounts in future without effecting the servility of the code numbers. The codification now proposed upto the level of detailed and sub-detailed heads helped in the computerization of accounts introduced from 1991-92 onwards.

CHAPTER – 4

CLASSIFICATION OF RECEIPTS CLASSIFICATION ADOPTED FROM 1-4-1974

4.1. Receipts of Government flow from many sources and are of different kinds. They arise either from activities which are essentially governmental in character involving regulation or compulsion i.e. receipts through taxation and regulatory measures or from activities of a commercial character or are incidental to the functioning of departments. These receipts can be categorized as (i) Tax Revenue and (ii) Non-tax Revenue. Besides, there is another source of receipts namely, transfer of resources in the form of grants-in-aid, share of some duties etc., by the Central Government. In the new scheme of re-organisation of receipt major heads receipts are to be grouped under 3 sectors, namely 'Tax Revenue', 'Non-Tax Revenue' and 'Grants-in-aid and Contributions'.

Tax Revenue

4.2.1. For a proper understanding of the structure of taxation, it is necessary to group the taxes according to their character. Such a grouping has been made in the economic and functional classification of the Central Government Budget and Reserve Bank's Report on Currency and Finance. It is felt that the grouping adopted in the latter could advantageously be adopted in Government accounts. Accordingly the tax revenues will be classified under three groups namely, (i) Taxes on Income and Expenditure, (ii) Taxes on Property and Capital Transactions and (iii) Taxes on Commodities and Services. Within each group the taxes are further classified according to their source. For example, Taxes on Property and Capital Transactions will include taxes from sources like Land Revenues, Stamp and Registration Fees and Taxes on Commodities and Services will include taxes from sources like Excise Duties and Sales Tax. While attempting this grouping certain changes in the Pre 1974 structure of heads have been made taking into account, the nature of the tax and its relevant importance. Taking into account the importance attached to certain taxes changes have been made to record them under distinct new major heads instead of clubbing them together under a single major head.

4.2.2. Under the various major heads of tax revenue, minor heads depending on the magnitude of the revenue collected under each head have been proposed. Accordingly, certain existing minor heads, which are of little financial significance, have been combined together into a single minor head.

4.2.3. Another important change made in the Pre 1974 structure of minor heads relates to refunds of tax revenue. All refunds were being accounted for under a single minor head styled "Deduct --- Refunds". It would add to the utility of the accounts of the accounts if the refunds are uniformly adjusted below the relevant minor heads. The minor head "Deduct – Refunds", has therefore, not been provided for under the major heads in the sector "Tax Revenue"

Non-Tax Revenue

4.3.1. As a source of revenue, non-tax revenues are not as significant as tax revenue. It could therefore, be argued that an elaborate system of classification for "Non-Tax Revenue" may not be necessary. In certain foreign countries these receipts are classified by type, for example, interest, dividends, rents, sale of products, license fee, services and service fees, sale of property etc. Such a grouping of non-tax receipts according to type would involve aggregation of receipts of particular type from the receipts of a number of functional departments. On the expenditure side, Government has attempted a functional system of classification of head of account. Though in Financial magnitude, they may not be significant, nevertheless it is proposed that the non tax receipts other than receipts interest and dividends may also broadly be classified with reference to the functional service to which the receipts relate. Accordingly, separate receipt major heads corresponding largely to expenditure major heads have been proposed to record non-tax receipts. Receipts of the departments shown under the sector 'Organs of State' will be recorded under the major head "Other administrative services". Receipts from interest will continue to be adjusted under a single major head as at present. It is, however, proposed to bring it under a new sub-sector styled "Interest, Dividends and Profits" which will also include the dividends from Public Undertakings, which till 1974 was being adjusted in a separate section "Contributions and miscellaneous adjustments. All these items will be recorded under a new major head "Dividends and Profits". The major head for interest receipts is dividend into sub-major and minor heads to reflect the interest receipts in a more meaningful manner.

4.3.2. Another change made is that interest realized on cash balances invested by a Government in its own securities which was taken in reduction of expenditure under the expenditure major head for interest payments should be treated as an item of receipt in the same way as interest on cash balance invested in the securities of other Governments.

4.3.3. Under the Pre 1974 classification the receipts transferred by Central Government to State Governments in consideration of the latter administering certain Central Acts were adjusted under a separate major head called "Miscellaneous adjustments between Central and State / Union Territory Governments". As the administration of the Central Acts is in the nature of regulatory service it is felt that it will be appropriate if the charges realized from the Central government for the administration of the central Acts are adjusted in the State Government's Accounts as a receipt pertaining to "General Services". There is no need for a separate major head for these receipts and accordingly the major head has been deleted. The receipts realized under these Acts and regulations will be accounted for under the concerned functional receipt major heads in the accounts of the Central Government.

Grants-in-aid and Contributions

4.4. The question of classification of grants-in-aid received from the Central Government raises certain problems. One view could be that the grants paid by the Central Government to the States are meant for expenditure on particular functions and hence the grants should appropriately be classified under the receipt heads relevant to functional expenditure major heads. But such a functional classification is not possible in the case of statutory grants paid in pursuance of the recommendations of the Finance Commission block grants for State Plan Schemes etc., which constitute a sizable proportion of the total grants paid to the State Governments. In view of this it may not be inappropriate if the transfer of resources is taken as a category by itself and all grants to State are reflected under a single major head as before.

Receipts on Capital Account

4.5. The Pre 1974 arrangement of exhibition of receipts of a Capital nature, related to Capital Outlay outside the Revenue Account as a reduction of expenditure under the concerned Capital Major Head is being continued.

General

4.6. While reorganizing the receipt heads Government also considered the question of netting the receipts against expenditure under the relevant functional heads of account. It is held in certain quarters that the arrangement for showing the receipts and expenditure on separate sides of account does not facilitate ease understanding of the net effect of Governmental operations and that especially in the case of departmental commercial undertakings the system of showing the expenditure as a reduction of receipts would be more appropriate as is the practice in preparing the economic classification of Government transactions. In countries like USA the system of offsetting receipts against expenditure is adopted in respect of activities which are not basically governmental in character e.g. interest and rents realized, sale of produce and property, fees for services rendered etc. Taking expenditure in reduction of receipts or taking receipts in reduction of expenditure will not obviate the need for obtaining the vote of the Legislature of the expenditure. On the other the former arrangement might result in minus receipts under certain heads while the later arrangement will result in understating the actual expenditure in budget and accounts. Government therefore considers that there is no particular advantage in adopting either of these two arrangements and continue the arrangement of keeping the receipts and expenditure on separate sides of the accounts.

Changes made in the Classification of 1974 and adopted in the Revised Classification from 1-4-1987.

4.7. No major changes have been made in the sector classification however certain changes are made in the major heads as indicated below :

4.8. The major heads 'Education' and Art and Culture, are clubbed into one major head 'Education, Sports, Art and Culture' in the revised classification under receipts.

4.9. The major heads 'Medical' and 'Public Health', Sanitation and Water Supply are rationalized into 'Medical and Public Health' and 'Public Health' and 'Water Supply and Sanitation'.

4.10. Certain new major heads are opened namely 'Agricultural Research and Education' 'Other Agricultural Programmes' and 'Non-Conventional Sources of Energy'.

4.11. The nomenclature of 'Community Development' is changed as 'Other Rural Development Programmes'.

4.12. The major heads 'Minor Irrigation', 'Soil Conservation' and 'Area Development' and 'Irrigation, Navigation, Drainage and Flood Control Projects' are rationalized into 'Minor Irrigation and "Major Irrigation and Medium Irrigation'. The sub-functions of Drainage and Flood Control are brought under Minor Irrigation by opening sub-major heads. The sub function 'Soil Conservation' is downgraded as minor head and shown under major head 'Other Agricultural Programmes' and the sub-function 'Navigation' is upgraded into major head "Inland Water Transport'.

4.13. A 4 digit code has been allotted to Major heads in place of 3 digits and 2 digits code allotted to sub major heads. A fresh 3 digit code to all minor heads have been prescribed.

CHAPTER – 5

CLASSIFICATION OF EXPENDITURE ON REVENUE ACCOUNT ADOPTED FROM 1-4-1974

5.1. The expenditure major heads on revenue account were grouped into four sectors namely, "A General Services", B. Social and Community Services", "C. Economic Services" and "D. Grants-in-aid and Contributions".

General Services

5.2.1. The sector "General Services" was divided into five sub-sectors namely:

- a. "Organs of State",
- b. "Fiscal Services " with three sub-divisions there under namely :
 - i. "Collection of Taxes on Property and Capital Transaction",
 - ii. " Collection of Taxes on Commodities and Services ", and
 - iii. "Other Fiscal Services".
- c. Interest payment and Servicing of Debt.
- d. Administrative Services.
- e. Pensions and Miscellaneous General Services.

5.2.2. **Organs of State:-** The sub-sector "Organs of State" had 5 major heads corresponding to the different functions under this service, (i) State Legislatures, (ii) Governor, (iii) council of Ministers, (iv) Administration of Justice and (v) Election.

5.2.3. **Fiscal Services:-** The second sub-sector "Fiscal Services" had seven major heads to reflect the expenditure of the departments or agencies entrusted with collection of taxes.

5.2.4. **Interest payments and servicing of debt:-** In the major head "Interest Payments", rationalization of minor heads had taken place reducing the number considerably.

5.2.5. **Administrative Services:-** The fourth sub-sector "Administrative Services" had eleven major heads viz., Expenditure on Public Service Commission, Secretariat-General Services and other administrative, and regulatory services like Police, Jails, Fire, Stationery & Printing, District Administration, Treasury and Accounts Administration, Public Works etc. Separate major heads for "Fire Protection and Control" and "Treasury & Accounts administration" were provided. The latter will include State Pay and Accounts Offices and Local Fund Audit. The 'Public Works" major head in this sub-sector will reflect expenditure on Public Works other than expenditure on works relating to (a) residential buildings, (b) roads and bridges and (c) buildings for functional purposes like schools, hospitals, etc.

5.2.6. **Pensions and Miscellaneous General Services:-** The fifth sub-sector had three major heads to include expenditure on pension and other retirement benefits, aid materials and equipment and other miscellaneous expenditure.

Social and Community Services

5.3.1. The sector "Social and Community Services" included functions intended to cater services to the society and community, like Education, Medical, Public Health, Sanitation & Water Supply, Housing, Urban, Development, Social Security and Welfare, Labour and Employment, Information and Publicity. This sector had in fourteen major heads. A separate major head "Secretariat-Social and Community Services" in this sector, was included to reflect the expenditure on the Departments of the Secretariat dealing with the functions/services falling under this sector.

5.3.2. Five new major heads (i) Art and Culture, (ii) Housing, (iii) Urban Development, (iv) Information and Publicity and (v) Social Security and Welfare was included. The major head "Art and Culture" will include expenditure on programmes and activities connected with promotion of art and culture like museums, archaeology, public libraries, fine arts and education. "Housing" will reflect expenditure on construction and maintenance of Government residential buildings and various housing schemes including urban housing schemes undertaken as part of urban development. However, expenditure on staff quarters forming part of a particular scheme or project like the staff quarters of doctors and nurses in a hospital will be accounted for as part of the expenditure on the programme under the relevant functional major head. "Urban Development" will include schemes for development of urban areas, town planning etc. the major head " Information and Publicity" will accommodate expenditure on all programmes and activities connected with the information and publicity service. The major head "Social Security and Welfare" will have the sub-major heads (i) welfare of Scheduled Castes, Scheduled Tribes etc., (ii) Social Welfare which will include relief and rehabilitation of displaced persons, (iv) civil supplies to provide consumer articles at fair prices, (v) other social security and welfare programmes which will include Government insurance schemes, pensions to displaced persons, freedom fighters etc. The idea is to bring under one major head, all expenditure on pogrammes and activities connected with social welfare, which prior to 1974 was scattered over several major heads.

5.3.3. Tourism which appeared as a social developmental service upto 1974 was taken to the sector "Transport and Communication" in the sector 'Economic Services' thus bringing it in line with the classification in the plan.

5.3.4. The introduction of a residuary major head "Other Social and Community Services" in this sector was to take care of programmes not related to other functional major heads.

Economic Services

5.4. The sector "Economic Services" will be divided into five sub-sectors namely:-

- a. "General Economic Services"
- b. "Agriculture and Allied Services"
- c. "Industry and Minerals"

- d. "Water and Power Development"
- e. "Transport and Communications".

Each sub-sector will have major heads to correspond to the various important functions to economic development.

General Economic Services

5.5.1. The sub-sector "General Economic Services" will include the major head "Secretariat-Economic Services" which will exhibit expenditure on departments of the Secretariat administering the functions related to economic development. It will also include the major head relating to the function "Co-operation".

5.5.2. Government considered at length whether "Co-operation" should be regarded as a function by itself, or be regarded as a form of organization for the development of functions in the field of agriculture, industries, dairy development, housing, fisheries, warehousing etc., through co-operative movement. In the latter case, the expenditure on various "functional" co-operatives will have to be exhibited under the concerned functional heads of accounts, while there could be a major head "Co-operation" to account for expenditure on the organization of Registrar of Co-operative Societies, audit of co-operative societies and general-purpose co-operatives. Prior to 1974, the expenditure on development of functional cooperatives through grants-in-aid, subsidies etc., is reflected under the concerned departmental major heads, such schemes being administered by the respective heads of departments, regulatory and audit functions only vesting with the Registrar of Co-operative Societies. On the other hand "Co-operation" is a Plan head of development. To provide link between the head of account and plan head of development, and in view of the importance of co-operative movement as an instrument of development in various fields, it would be appropriate to regard "Co-operation" as a separate function and account for all expenditure on co-operation under a single major head, with minor heads there under to correspond to the various functional co-operatives. Accordingly, we have separate major head "Co-operation" with a number of minor heads there under to correspond to the functional co-operatives. Government also considered whether this major head should be brought under the sub-sector "Agriculture and Allied Services" or "General Economic Services" and felt that since co-operative movement catered not only to the development of agriculture, but also other fields of economic development, it would be appropriate to bring it under "General Economic Services".

5.5.3. "Special and Backward Areas" is a head of development in the plan under the sector "Other Programmes". This programme is for accelerated development of special areas (hill areas,, backward areas, and other special areas) in the State. It would be desirable to have a major head to correspond to this plan head of development so that all expenditure on the development of such areas is reflected at one place which will help monitoring, analysis and evaluation. Accordingly, we have a new major head "Special and Backward Areas" from 1-4-1974.

5.5.4. The major head "Other General Economic Services" in this sub-sector will include expenditure on regulation of joint stock companies, other business undertakings, weights and measures and monopolies and restrictive trade practices. Expenditure on economic advice and statistics not related to any specific function will also be recorded under this head.

Agriculture and Allied Services

5.6.1. This sub-sector will have ten major heads. Government have introduced new major heads, for (i) Minor Irrigation, in view of the large number of schemes undertaken, and assigned a separate plan head of development, (ii) Soil and Water Conservation for the reasons mentioned for Minor Irrigation and (iii) Food and Nutrition to accommodate expenditure on nutrition programmes, food processing and subsidiary food.

5.6.2. The schemes for dairy development and milk supply has been split up from animal husbandry and has been provided a separate major head "Dairy Development."

5.6.3. A new major head for "Fisheries" has been opened.

5.6.4. "Forest" which was included in the "Miscellaneous Section" prior to 1974, has been brought to this sub-sector because forest schemes are allied to development of agriculture, and in the Plan "Forest" is included as a head of development under "Agriculture and Allied Programmes."

5.6.5. "Area Development" is a major programme in the field of Agriculture. This programme is aimed at integrated development of selected command areas within the command of the various River Valley Projects and also at integrated development of agriculture and allied activities in other special areas such as dry areas, desert areas, hill areas, etc. The integrated development covers not only the field of agriculture but also other allied activities like development of fisheries, animal husbandry, link roads, storage and processing facilities for agricultural commodities, creation of marketing complexes etc. The expenditure on "Area Development" up to 1974 was accounted for under "31. Agriculture". In view of the diversified nature of this programme, a separate major head for this programme, "Area Development" in the same manner as "Community Development" has been provided to enable the expenditure on such programmes being available distinctly in budget and accounts.

Industry and Minerals

5.7. This sub-sector will have three major heads namely, "Industries", "Village and Small Industries" and "Mines and Minerals". Under the major head "Industries" Government have proposed sub-major heads for different classes of Industries namely, large and medium industries etc. in view of the considerable magnitude of expenditure on village and small industries which is also a plan head of development, we have separate major head "Village and Small Industries". It is also

suggested that each departmental commercial undertaking related to development of these industries shall appear as a distinct minor head below the sub-major head for the concerned industries or the major head "Village and Small Industries". "Mines and Minerals" is a new major head which will include regulation and development of mines, etc.

Water and Power Development

5.8.1. While retaining the existing major heads "Multipurpose River Valley Schemes", "Irrigation, Navigation, Drainage & Flood Control Projects" and "Power Schemes" in the existing section "Multipurpose river Schemes" etc., it is now proposed to have a new major head "Water & Power Development Services" to account for expenditure on Water and Power Development Services in general and not related to any project or scheme which will go under the above three major heads.

5.8.2. It was decided to have a different treatment in the arrangement of minor head under the Major head "Irrigation, Navigation, Drainage and Flood Control Projects", where each project will appear as a minor head with sub heads for each scheme of the project. The existing minor heads "Works", "Extension and Improvements", "Maintenance & Repairs" etc., are more in the nature of object classification and should appear as detailed heads (lowest tier of classification) below the minor and sub-heads.

5.8.3. "Diesel Schemes" and "Transmission and Distribution Schemes" are now prescribed as sub major heads below the major head "Power Schemes". The sub-major head "Transmission and Distribution Schemes" will record expenditure on schemes not related to any Hydro- electric or Thermo-electric schemes as such like load dispatching stations, etc.

Transport and Communications

5.9. This sub-sector will have five major heads. Two new major heads "Roads and Bridges" and "Tourism" were proposed in this sub-sector. Tourism has been assigned a major head in view of the expanding activities of the Tourist Department.

CHANGES MADE IN THE CLASSIFICATION OF 1974 AND ADOPTED THE REVISED CLASSIFICATION FROM 1-4-1987.

5.10. The grouping of expenditure major heads on revenue accounts are continued in four sectors namely, "A. General Services", "B. Social Services", "C. Economic Services" and "D. Grants-in-aid and Contributions." Only the nomenclature of B. Social and Community services is altered. However code number for major heads have been changed from 3 digits to 4 digits and introduced a 2-digit code number to sub major heads. The minor heads were allotted 3-digit code number. This has been adopted in all cases be in Receipts, Revenue expenditure, Capital, Loan heads or Public Account in Part-III.

5.10.2. No changes are made in the sub-sectors. The existing major head "Fire Protection and Control" under sub-sector "Administrative Services" is downgraded as minor head and shown as minor head under major head "Other Administrative Services".

Social Services

5.11.1. Prior to 1987 no sub-sectors existed under this sector. However eight sub-sectors are opened in the revised classification namely:-

- a. Education, Sports, Art and Culture
- b. Health and Family Welfare.
- c. Water Supply, Sanitation, Housing and Urban Development.
- d. Information and Broadcasting.
- e. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- f. Labour and Labour Welfare.
- g. Social welfare and Nutrition, and
- h. Others.

5.11.2. The former major head "Education" is split up into "General Education", "Technical Education" and "Sports and Youth Services".

5.11.3. In view of the increased activities and programmes for the uplift of weaker sections, a separate major head "Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes" is opened in the revised classification by disliking from the existing major head "Social Security and Welfare".

5.11.4. The major head "Public Health, Sanitation and Water Supply" has been bifurcated and Public Health is clubbed with Medical and major head is formed for "Water Supply and Sanitation".

5.11.5 A separate major head "Nutrition" is opened in the revised classification to record the expenditure relating to the Nutrition Programme under Child welfare.

5.11.6. "Civil Supplies" which hitherto appear under "Social and Community Services" is taken to the "General Economic Services" under section "Economic Services" after restructuring of accounts classification from 1-4-1987.

5.11.7. A residuary major head "Other Social Services" is opened in Social Services sector to take care of programmes not related to other functional major heads.

Economic Services

5.12. As against 5 (five) sub-sectors before, eight sub-sectors have been opened by opening major heads under each. The sub-sectors are:

- a. Agriculture and Allied Activities.
- b. Rural Development.
- c. Irrigation and Flood Control.

- d. Energy.
- e. Industry and Minerals.
- f. Transport
- g. Science, Technology and Environment, and
- h. General Economic Services.

Each sub-sector will have major heads to correspond to the various important functions of economic development.

Agriculture and Allied Activities

5.13.1. This sub-sector will have twelve major heads as against ten major heads prior to 1987. The existing minor head 'Plant Protection' under major head Agriculture is upgraded to that of major head 'Plantations' for recording expenditure in respect of each plantation scheme like Tea, Coffee, Rubber etc., under separate sub-major heads. New major head "Agricultural Research and Education" with a view to assess the correct expenditure on Research and Education activities of each functional major heads of the Sub-sector and separate major head "Agricultural Financing Institutions" are opened in the revised classification.

5.13.2. The major heads "Minor Irrigation" is shifted to the newly formed sub-sector "Irrigation and Flood Control" so as to correspond with the plan head of development.

5.13.3. The major head "Agriculture" had been renamed as 'Crop Husbandry' so as to correlate with the plan head of development.

5.13.4. The major head 'Forest' has been renamed as 'Forestry and Wild Life' to accommodate the expenditure on wild life, sanctuaries etc., under separate sub-major head.

5.13.5. The major head 'Co-operation' has been shifted from sub-sector 'General Economic Services' to 'Agriculture and Allied Activities' so as to correlate to the plan head of development. Before 1987 classification the functional major head "Co-operation" was treated as omnibus function with minor heads for various functional co-operatives, whereas it is now proposed to bring the functional co-operatives under respective functional major heads. 'Co-operation will account for expenditure of regulatory nature, Administrative Co-operatives, Audit of Co-operatives, Assistance to Credit Co-operatives.

Rural Development:

5.14. Rural Development is upgraded as a sub-sector under sector 'Economic Services' bringing out certain programmes from the existing sub-sector "Agriculture and Allied Services" with the following major heads.

- a. Rural Employment
- b. Special Programmes for Rural Development (to cover I.R.D.P., D.P.A.P., etc)

- c. Land Reforms.
- d. Other Rural Development Programmes.

Irrigation and Flood Control:

5.15.1. Irrigation and Flood Control is upgraded as a sub-sector under sector "Economic Services" by bifurcating the existing sub-major head 'Water and Power Development'. Four major heads have been opened under this sub-sector.

5.15.2. The existing major head 'Multipurpose River Projects' have been split up and brought under respective major heads 'Major and Medium Irrigation' and 'Power'.

5.15.3 The major head 'Irrigation, Navigation, Drainage and Flood Control Project is rationalized and made separate functional major heads 'Major Irrigation and Medium Irrigation' and Flood Control and Drainage' under sub-sector 'Irrigation and Flood Control' and 'Inland Water Transport' under sub-sector 'Transport'.

5.15.4. The functional major head 'Minor Irrigation', provides to record expenditure separately for surface water and ground water.

Energy:

5.16.1 The major head 'Power Projects' is renamed as 'Power' and a separate major head for 'Non-Conventional Sources of Energy' is formed for recording the expenditure on Bio energy, Solar, Wind etc.,

5.16.2. A separate sub major head 'Rural Electrification' under 'Power' is opened in view of giving much importance to the schemes relating to rural electrification. The sub-major head "Transmission and Distribution Scheme' will record expenditure on schemes not related to any Hydel or Thermal Power Generation schemes and record expenditure like load dispatching stations etc.

Industries and Minerals:

5.17. The sub-sector will have five major heads. The major head 'Mines and Minerals' is abolished and a sub-major head 'Regulation and Development of Mines' under major head 'Non-Ferrous Mining and Metallurgical Industries' has been opened.

Transport:

5.18.1. The existing sub-sector "Transport and Communications" is divided into two sub-sectors viz., "Transport" and "Communications" in view of the increased activities under this section and also to correlate with the plan head of development.

5.18.2. The major head 'Road and Water Transport Services' has been bifurcated and separate major heads for 'Road Transport' and 'Inland water Transport are opened in the revised classification.

Science, Technology and Environment:

5.19. Science and Technology which was a major head in the 'Social and Community Services' is upgraded to a sub-sector status under 'Economic Services' in the revised classification as 'Science, Technology and Environment' with suitable major heads there under.

General Economic Services:

5.20.1 "Tourism" a function under sub-sector "Transport and Communication" has been shifted to sub-sector 'General Economic Services'.

5.20.2 The function 'Civil Supplies' which was under 'Social and Community Services' sector has been brought under 'Economic Services'.

5.20.3 The new major head 'Census Surveys and Statistics' will record expenditure on census Operations and Bureau of Economics and Statistics.

CHAPTER -6

CLASSIFICATION OF CAPITAL EXPENDITURE ADOPTED FROM 1-4-1974

6.1. It was decided that for the capital expenditures, the same sectoral classifications as for the revenue expenditure may be adopted. However, in the arrangement of major heads the financial magnitudes of the expenditure of various programmes on capital account vis-à-vis the revenue expenditure on those programmes have been taken into account. Thus in certain cases the magnitude of capital expenditure on a function will not warrant a separate capital major head even though there is a separate revenue major head for that function.

6.2. Conversely the magnitude of expenditure in certain other cases would warrant a number of major heads for programmes under functions while corresponding major heads for revenue expenditure may not be necessary.

6.3. Thus in the field of industrial development, Government have proposed eight capital major heads like Industrial Research and Development, Village & Small Industries, Mining & Metallurgical Industries, Machinery and Engineering Industries, Petroleum, Chemicals and Fertilizers Industries, Consumer Industries, other Industries (residuary head will include opium and alkaloid factories) etc., whereas in the revenue section, only three major heads namely "Industries", "Villages and Small Industries" and "Mines and Minerals" were proposed. Also a separate major head "Investments in Industrial Financial Institutions" which will record investments in Industrial Financial Corporations etc., has been informed.

6.4. On the contrary, in the Agriculture Sector, Capital Outlay on Minor Irrigation, Soil and Water Conservation and Area Development Programmes have been combined under one major head entitled "Capital Outlay on Minor Irrigation, Soil Conservation and Area Development" whereas, in the revenue section, it was convenient to have separate major heads for these programmes. Similarly in the sector "Capital Account of General Services", we have only 5 major heads namely "Capital Outlay on Police, Capital Outlay on Stationery and Printing, Capital outlay on Public works (to record expenditure on works relating to Residential Buildings and Roads), Capital Outlay on Other Administrative Services and Capital Outlay on Miscellaneous General Services, as Capital Outlay in respect of the various functions included under "General and Administrative Services" presently do not warrant a separate capital head for each of the functions.

6.5. A similar approach has been adopted in the scheme of major heads under the sector, "Social Community Services" renamed as Social Services with effect from 1-4-1987 and includes 12 major heads.

6.6. In all, 60 Capital Major Heads have been prescribed under the sector Capital Outlay on Economic Services under 10 sub-sectors.

6.7.1. Other significant changes are discussed below:-

Capital Outlay on investment in non-departmental commercial and industrial undertakings.

6.7.2. Prior to 1974 investments in non-departmental commercial and industrial undertakings were reflected under an omnibus major head namely, "96. Capital Outlay on Industrial and Economic Development", irrespective of the function to which the investments relate. This arrangement, though it enables bringing together in one place in the accounts all the Investments in Government Companies and other Companies, Corporations etc., has resulted in other major heads not reflecting the entire outlay on the various functions and programmes. If the account heads need not to be correlated to plan heads of development, it would be necessary to bring under the various accounts heads the entire outlay including investments in public sector and other undertakings on the functions or programmes represented by the account heads. It is considered that it will be more appropriate to bring the investments in public sector and other commercial and industrial undertakings under the relevant functional capital major heads of account. Accordingly, the major head of account "Capital Outlay on Industrial and Economic Development" was abolished and the investments were transferred to relevant functional major heads. For example, investments in public sector undertakings dealing with machinery and engineering industries will be reflected as expenditure under the major heads in the capital section will show not only the direct capital outlay on the functions but also the investments in public sector and other commercial and industrial undertakings relating to the functions. Investments in public sector and other undertaking will appear as activities under the relevant programmes and will be recorded under separate sub-heads below the concerned programme minor heads.

6.7.3. In case expenditure on a particular investment cannot be identified with a programme minor head, it will be accounted for under the residuary minor head "Other Expenditure" in the relevant functional major head.

Capital Outlay on State Trading Schemes.

6.8.1. Government have abolished the omnibus major head, "Capital Outlay; on Schemes of Government Trading" which prior to 1974 was accommodating the following types of transactions:-

- (i). Schemes where Government undertake purchase processing and sale of certain essential commodities purely as commercial ventures like "Tendu Leaves Trading Scheme, Milk Supply Scheme", etc.
- (ii) Schemes where Governments undertake purchase and sale of certain essential commodities as a social security to ensure their equitable distribution to consumers at reasonable rates, e.g., Grain Supply Scheme, Scheme for purchase and sale of steel and cement for agricultural purposes, etc.
- (iii) Schemes where Government undertake certain developmental works collectively on behalf of a number of beneficiaries from whom the cost

is recovered ultimately either in full or in part, treating the amount recoverable as loan and the balance as subsidy, e.g., agricultural implements and pump sets schemes; cultivable land development scheme.

- (iv) Schemes where commodities are purchased in bulk to distribute to the users, Government departments or members of public, e.g., bulk purchase of material and equipment for malaria/filarial eradication programmes.
- (v) Material and equipment received as free aid from foreign countries and outside bodies.

6.8.2 Government have considered the classification of the transactions relating to the different types of the schemes listed above. Schemes falling under type (I) above are basically commercial ventures and operating expenses relating to such schemes should, as in the case of working expenses of regularly constituted commercial departments of Governments, be debited as revenue expenditure under the major head relevant to the functions to which the schemes relate. For example, expenditure on Milk Scheme will be debited to the major head "Dairy Development", and that on Tendu Leaves Trading Scheme to the major head "Forest". The receipts accruing from such schemes will be credited to the corresponding receipt major head. For the accountable of receipts and working expenses of commercial undertakings, distinct minor heads with the nomenclature of the commercial undertakings will be opened under the relevant receipts and expenditure major heads. For State Trading Schemes of commercial nature also a similar procedure should be followed and distinct minor heads may be opened under the receipt and expenditure major heads. Expenditure of a capital nature on land, buildings, equipments etc., relating to such schemes will be recorded under the relevant capital major head.

6.8.3. Schemes falling under types (ii) and (iii) are basically social security measures. The expenditure incurred on these schemes does not strictly conform to the definition of capital expenditure in that no concrete assets of material and permanent character are produced. While it would not, therefore, be inappropriate to account for expenditure on such schemes as revenue expenditure under the relevant functional major head, Government however, to take into account whether such a classification would have a distorting effect on the Revenue Budget. This may happen if the scheme is such that an outlay it is considerable, and liable to fluctuate from year to year which is the reason for its present classification under capital. It is therefore decided that the criteria for the exhibition of expenditure on such schemes as revenue or capital expenditure should be with reference to the magnitude of the outlay on the schemes and also whether it is of a fluctuating nature. Thus for example, the grain supply schemes, scheme for purchase and distribution of fertilizers may be classified as schemes of a capital nature while scheme for purchase of pumping sets for supply to the agriculturists could be classified as revenue expenditure. In either case the transactions will be recorded under the major heads relevant to the functions to which the schemes relate. Receipts accruing from such schemes like sale proceeds etc., will be accounted for as revenue receipts

or reduction of capital outlay according as the expenditure is met from revenue or capital.

6.8.4 The above criteria for the recording of the expenditure of schemes falling under type (iv) under revenue or capital will be adopted.

6.8.5 *Materials, equipments and other commodities received from foreign countries as aid:-*

- a. The receipt of this aid does not involve any cash outgo. It is considered whether such aid need at all passes through regular Government accounts. To ensure proper accountable of the aid received and also to facilitate the exhibition of the actual use of the aid under the various functional heads of account so as to present as complete a picture as possible. It is felt that foreign aid received by Government should be accounted for in regular Government accounts.
- b. In the books of the State Governments when such aid is transferred by the Central Government, the value of the aid received will be taken either as grants-in-aid or loan received from the Central Government by contra debit to the major head 'Aid Materials and Equipment in all cases. The debit under the expenditure major heads "Aid materials and Equipment" will be relieved by a deduct entry, by contra debit to the relevant functional expenditure head of account with reference to the use of such materials.

6.9. *Abolition of the Scheme of temporary capitalization of certain transactions:-* Consequential to doing away with the concept of temporary capitalization of certain transactions and writing them back to revenue over a period of years, the existing capital major heads "Capital Outlay on Pension" will be abolished in the scheme of revised major and minor heads of account

6.10. *Appropriations to the Contingency Fund:-* Prior to 1974 there was a major head in the capital section. Where transactions recorded under the major head were in the nature of transfer from the Consolidated fund to the Contingency Fund, from 1974 onwards we have this major head was placed under a separate sector called the "Transfer to Contingency Fund", after the sector "Inter-State Settlement".

Changes made in the classification of 1974 and adopted in classification from 1-4-1987.

6.11. No major changes are made in the revised classification adopted from 1-4-1987 in the capital expenditure and the same sectoral and functional classification as per the revenue expenditure is adopted. In certain cases the magnitude of expenditure on a function will not warrant a separate capital major heads even though there is a separate revenue major head for that function. In certain other cases, the magnitude of expenditure would warrant a number of major heads for programmes under a function while corresponding major heads for revenue expenditure may not be necessary.

6.12. Thus in the field of Education, there are four major heads 'General Education', 'Technical Education', 'Sports and Youth Services' and 'Art and Culture' under revenue expenditure, whereas only one major head 'Capital Outlay on Education, Sports, Art and Culture' under capital sector is opened to record capital nature of expenditure of all functions shown under revenue expenditure.

6.13. On the contrary, twelve capital major heads under Industrial Sector are opened namely 'Iron and Steel Industries', 'Non-Ferrous Mining and Metallurgical Industries', 'Non-Metallic Mineral Industries', 'Fertilizer Industries', 'Petro-Chemical Industries', 'Chemicals and Pharmaceutical Industries', 'Consumer Industries', 'Engineering Industries', 'Telecommunication and Electronic Industries', 'Other Industries and Minerals' beside Villages and Small Industries under capital sector where as only 4 (four) major heads 'Industries', 'Non-Ferrous Mining and Metallurgical', Other Industries and other Outlays on Industries and minerals, besides Village and Small Industries are opened under revenue sector.

CHAPTER – 7

PUBLIC WORKS CLASSIFICATION ADOPTED FROM 1-4-1974

7.1. Earlier, proposals for the exhibition of expenditure on construction and maintenance of non-residential buildings, residential buildings and roads and bridges have been discussed. Under these proposals, the scope of the major head “Public Works” in the Revenue section and “Capital Outlay on Public Works” in the Capital section will be restricted to (a) expenditure on construction of non-residential buildings relatable to the various functions under “General Services” and all administrative and office buildings as distinct from buildings for functional purposes like schools, etc., and (b) expenditure on maintenance of all non-residential buildings whether for administrative or functional purposes. The expenditure on construction of buildings for functional purposes like hospitals, schools and colleges will be accounted for under the appropriate functional major heads of account both in the revenue and the capital section. In this chapter, the consequential budgetary and accounting arrangements under certain allied matters like the allocation of charges on account of Common Establishment, Tools & Plant etc. are explained.

7.2. Though the expenditure on original works of construction etc., for functional buildings like hospitals, schools etc., will be classified in accounts under the appropriate functional major heads, it is not the intention to treat the Public Works Department as a mere executing agency of the departments concerned with the function, and to divert it of its responsibility for budgeting, control over expenditure etc., or to disturb the existing arrangements over the administrative control over such buildings after construction. The estimating authorities for these works will continue to be the Public Works Department and its subordinate formations as prior to 1-4-1974.

7.3. A distinct sub-head with the nomenclature “Buildings” was opened under the various programme minor heads below the functional major heads in the sectors “Social and Community Services” and “Economic Services”, both in the revenue and capital sections. This sub-head under the various major heads in these sectors will be exclusively operated by the Public Works Department in their budget estimates and accounts. This is the variation from 1974 procedure under which the various major heads /departments appear as minor heads under the omnibus Public Works Major Heads “50. Public Works” and “103. Capital Outlay on Public Works”. Expenditure on the work of construction of a Government secondary school will appear under the sub-head “Buildings” below the minor head “Education-B. Secondary-Government Secondary Schools” or below the minor head “Capital Outlay on Education-Secondary”, according as the expenditure is met from revenue or capital. Where the “functional” buildings cannot be identified with any particular programme under a function, it will be accounted for under the sub-head “Buildings” below the residuary minor head “Other Expenditure” in the functional major head.

7.4. Expenditure on original works relating to all general and administrative office buildings and also other buildings which exclusively relate to functions under “

General Services" will be classified under the minor head" Construction" below the major head "Public works" or "Capital Outlay on Public Works" as the case may be. This minor head will be divided into sub-heads corresponding to the functional major heads. However, in the case of non-residential buildings of commercial undertakings the works expenditure will be recorded under a district sub-head below the minor heads provided for these undertakings in the revenue and capital sections.

7.5. ***Treatment of 'Original Works' relatable to revenue and capital:-*** Before 1974, original works were classified in the Public Works Accounts into major works and minor works with reference to financial limits prescribed in the Public Works Account Codes of the Central and State Governments. According to the principles of allocation of expenditure between capital and revenue adopted by the Central and State Governments, in the case of new works. Where the cost individually exceeds Rs.5 lakh or where the individual cost is below this limit but the works form part of a scheme having a continuity of purpose, time and space and the cost of the scheme, as a whole, exceeds Rs.25 lakhs, expenditure is debited to capital while expenditure on other works is debited to the revenue budget. Since the monetary limit for the classification of a work as a major work is the same as the monetary limit for the classification of expenditure on new works as capital, effect, all original works falling under the category of 'major works' will go to capital and those falling under the category 'minor works' to revenue. However, minor works forming part of a scheme whose cost exceeds Rs.25 lakhs are being debited to capital. The above principles should continue to be followed in regard to classification of expenditure between Revenue and Capital under revised classification also.

7.6. All expenditure on temporary structures, whether falling under the category of major works or minor works will be met from revenue.

7.7. ***Maintenance and Repairs:*** Expenditure on maintenance and repairs of all non-residential buildings will be classified under the minor head "Public Works". The earlier distinction between 'Ordinary Repairs' and Special Repairs' in the case of non-residential buildings is not considered necessary and it will be dispensed with. The distinction will, however, be kept in the cases of 'Residential Buildings', as special repairs would add to the capital cost of the buildings and thus be a determining factor in assessing the 'standard rent' of the building. (The expenditure on maintenance and repairs of residential buildings will be reflected under the head "Housing-B. Government Residential Buildings").

7.8. ***Allocation of Common "Establishment and Tools and Plant Charges":-*** Before 1974, there were common establishments for dealing with the works both in regard to 'Buildings and communications' (Roads), known as "Roads and Buildings" Branch. The question of apportionment in the accounts of the Common Establishment/Tools and Plant charges incurred in these branches among the various major heads was considered and the following principles will be followed having due regard to simplicity in accounts.

- a) From 1974, also the charges on account of the "Common Establishment/Tools and Plant" will continue to be accounted for initially under the major head "Public Works" under the minor heads "Direction and Administration" and "Machinery and Equipment" respectively.
- b) Distribution of these charges in respect of the works charged to "Revenue" proportionately to the various functional major heads within the 'Revenue Section' is not necessary, as this will lead to unnecessary and meticulous calculations, which may be avoided. However, the distributable establishment and tools and plant charges may be allocated proportionately to the major heads "Housing" and "Roads and Bridges" in respect of works relating to residential buildings and roads and bridges, so that the outlay on residential buildings and roads and bridges includes departmental supervision charges. Similarly, proportionate charges will be allocated in respect of works relating to Commercial Departments or Undertakings.
- c) Where a common Public works Establishment caters to works both under 'Revenue' and the 'Capital' sections proportionate establishment and tools and plant charges should be allocated to the capital heads and in respect of all works debited to capital.
- d) Appendix-II Part III indicates the detailed procedure regarding adopting in the matter of distribution of Common Establishment / Tools and Plant Charges.

CHANGES MADE IN THE CLASSIFICATION OF 1974 AND ADOPTED IN THE REVISED CLASSIFICATION FROM 1-4-1987.

7.9. Prior to 1-4-1974 no sub-major heads existed under "Public Works" and now three sub-major heads are opened in the revised classification namely "Office Buildings", "Other Buildings" and "General".

7.10. Under "Office Buildings" the expenditure on works relating to general purpose, office and administrative buildings will be recorded.

7.11. The expenditure on functional buildings relating to general services such as "Police Station Buildings", "Court Buildings" etc., will be recorded under sub-major head "Other Buildings".

CHAPTER – 8

PUBLIC DEBT CLASSIFICATION ADOPTED FROM 1-4-1974

8.1. The heads of account in the sections "Public Debt" and "Loans and Advances" have been restructures so as to make the budget and accounts more informative and meaningful.

8.2. Before 1974 Public Debt of a Government, was classified as "Permanent Debt" and "Floating Debt". This connotation is rather misleading as no debt or borrowing except amounts deposited with Government, as trust for utilization of income derived from interest on such trusts, is a permanent debt. Hence, this distinction was required and divided the Public Debt into major heads, "Internal Debt of the State Government" and "Loans and Advances from the Central Government". With the description of the major heads as above, the practice of showing these heads in separate sections for Central and State Public Debt will be discontinued.

8.3. The major head "Internal Debt of the State Government" had minor heads for "Market Loans" and "Loans from LIC, GIC, NABARD, NCDC and other Institutions". The major head "Loans and Advances from the Central Government" was divided into meaningful sub-major heads, namely, "Loans for Non-Plan Schemes", "Block Loans for State Plan Schemes", "Loans for Central Plan Schemes", "Loans for Centrally Sponsored Schemes" and "Ways and Means Advances" with minor heads there under corresponding to functions/programmes for which the loans have been taken form the Central Government.

8.4. No major changes are made in the revised classification from 1-4-1987.

CHAPTER - 9

LOANS AND ADVANCES CLASSIFICATION ADOPTED FROM 1-4-1974

9.1. Prior to 1-4-1974, the pattern of major heads in this section was not functional. The major heads were linked with the institution or organization to which loans and advances are paid. For example, the major head "Loans to local funds, private parties," etc., reflects the payment of loans to local funds, private parties, etc. This arrangement was not rational and meaningful, since the budget and account heads do not reflect fully the input or outlay through loans on functions, programmes and activities.

9.2. Two alternatives were considered. One alternative would be to keep the pattern of major heads corresponding to recipient institutions, etc., with some streamlining to make it more informative and meaningful, and to have sub-major heads under each to correspond to the sectors in the revenue and capital sections viz., "Social and Community Services", "Economic Services" etc., with minor heads under each sub-major heads to correspond to the functional major heads in the revenue/capital sections and programmes there under. This has the advantage of knowing the total loan assistance given to particular categories of organizations or private parties under one major head and at the same time the function and programme-wise assistance given to such organisations but it has the draw back in that if we want to know the assistance given for a particular function/programme, the information has to be collected from the various recipients based major heads. Again, this pattern of classification will be different from the scheme proposed in the revenue and capital sections.

9.3. The other alternative would be to have the major heads corresponding to functional major heads in the capital account with minor heads under each to correspond to functional programmes for which loans are given the recipient institutions or organizations and the schemes for which the loans are given, will be indicated at the sub-head level. This system will enable the management and legislature to know the in-put in the form of loans into a function/programme readily but it suffers from the drawback that if one wants to know the loan assistance to a particular type of organization for various purposes, he has to collect the information from several major heads.

9.4. The pros and cons of both the systems were considered and government have come to the conclusion that the second alternative would be a logical step in the scheme of function/programme oriented classification structure, subject, however, to the exceptions in the case of Loans to Government Servants, where the existing arrangement of omnibus major heads has certain definite advantages in the matter of budgeting and control over expenditure. Under this system, there could be the mechanism of a "cross walk" to know the total loan assistance to each type of organization. This scheme has also another advantage that as in revenue and capital loan major heads can be operated by both the Central and state Governments and

the prevailing pattern of separate sections for the Central and state Governments could be given up.

9.5. The loan major heads introduced in the revised set up will mostly correspond to the capital major heads outside the revenue account. The minor heads under each major head will reflect the programmes under each function and will have the same nomenclature as the corresponding programme minor heads in the revenue and capital sections. A residuary minor head has been proposed to accommodate loans which cannot be identified with any programme or which cut across several programmes under a function.

9.6. Broadly, the recipients of loans fall under (i) Municipalities, Municipal Corporations and other Local Funds, (ii) Panchyat Raj Institutions, (iii) Public Sector and other undertakings, (iv) Co-operative Institutions, (v) Cultivators, (vi) Port Trusts and (vii) Other Parties. The different categories of recipients of loans mentioned above will be assigned distinct sub-heads so as to get the information about the loan assistance made to any particular category. It will also be necessary to identify the scheme for which the loans are made. The sub-heads should therefore indicate not only the category of the loan recipients but also the schemes. Thus loans given to different categories of institutions or organisations (e.g., Public Undertakings, Municipalities, Local Funds, Cultivators, etc.) for a scheme will be accounted for under distinct sub-heads. For example, if loans are given for Lift Irrigation Schemes to the Cultivators and also to the Panchyat Raj Institutions etc., separate sub-heads as "Loans to Cultivators-Lift Irrigation Schemes" and "Loans to Panchyati Raj Institutions-Lift Irrigation Schemes" may be opened below the programme minor head "Minor Irrigation" under the major head "Loans for Minor Irrigation, Soil Conservation and Area Development".

9.7. It may happen that under a programme, a particular category is given loans for different schemes, in which case, there will be separate sub-heads for each such scheme.

9.8. In respect of loans given for miscellaneous purposes, which either cut across various functions or cannot be identified with any particular function, we have an omnibus major head called "Miscellaneous Loans".

9.9. No major changes are made in the revised classification adopted from 1-4-1987.

CHAPTER – 10

PUBLIC ACCOUNT CLASSIFICATION ADOPTED FROM 1-4-1974

10.1. The "Public Account" of the Government incorporates transaction in respect of which Government functions as a banker, and incurs a liability to repay the moneys received or has a claim to recover the amounts paid as distinct from transactions relating to the receipts and disbursements on revenue, capital and loan accounts. It also includes "Suspense" and "Remittance" heads, which are, operated as mere adjusting heads pending eventual clearance by either transfer to the final heads of account, payment or recovery.

10.2. There has been a proliferation of the heads of account over a period of years, which could have been avoided to some extent, if a periodical review had been made to group some of the heads and to delete some of the obsolete heads. An appropriate and well-defined grouping of the existing major and minor heads, to bring transactions of the same or similar nature under a group or head of account, and deletion of obsolete heads will rationalize the classification structure in the Public Account and reduce the number of heads.

10.3. The major heads in Public Account have been grouped under the following sectors.

Small Savings, Provident Funds, etc.

Reserve Funds.

Deposits and Advances.

Suspense and Miscellaneous.

Remittances.

Cash Balance.

The salient features are explained in the following paragraphs:-

Small Savings, Provident Funds etc.

10.4.1. This sector will record transactions which were upto 1974, accounted for under the section "Unfunded Debt". The change in the nomenclature of the section was because the term "Unfunded Debt" was considered appropriate, as the transactions were not really in the nature of borrowing by Government.

10.4.2. The pre 1974 major head "Special Loans" in the Section "Unfunded Debt" accommodated certain perpetual loans, some endowments for the payment of pensions, etc., certain trusts and endowments for charitable institutions. Perpetual loans are also in the nature of a trust in the sense that these loans are not repayable but interest on these loans is only paid. The nomenclature of the head "Special Loans" does not correctly portray the nature of transactions. A new major head "Trusts and Endowments" has been proposed in the sector to record transactions connected with all types of trusts and endowments including perpetual loans and Treasury Notes. Certain types of trusts and endowments which shown under distinct

major or minor heads in the section 'Deposits', will be brought under the new major head "Trusts and Endowments".

This sector will have the following sub-sections:-

10.4.3. (i) Provident funds with one major head, namely 'State Provident Funds' (ii) Other Accounts with major heads for "Trusts and Endowments, 'Insurance and Pension Funds' and Special Deposits and Accounts'.

Reserve Funds

10.5.1. Prior to 1-4-1974, 'Reserve Funds' were shown in the Public Account" under the Sections "Deposits bearing interest" or 'Deposits not bearing interest' according as they bear interest or not. The feasibility of transfer of Reserve Funds created out of grants from the Consolidated Fund, from the Public Account Section to the Consolidated Fund was considered as the balances in such Reserve Funds really represented part of the balance in the Consolidated Fund. But such a course presented various practical budgetary and accounting difficulties, and hence it is proposed that the present arrangement may be continued. There is however much scope for reducing the number of Reserve Funds, and a review may be undertaken so that the funds are kept only in the cases where either because of statutory requirements or otherwise, it is absolutely essential to create a reserve fund.

10.5.2. The appropriateness of the existing arrangement of keeping "Reserve Funds" as part of the Deposit section was examined and considered that the 'Reserve Funds' being essentially in the nature of earmarked funds created by Government out of their own balances should form a separate sector called "Reserve Funds". This sector will have two subdivisions, one for the Funds bearing interest' and the other for the 'Funds not bearing interest' and will be placed immediately after the sector "Small Savings, Provident Funds", etc.

10.5.3. The sub-sector 'Reserve Funds bearing interest' will have the following major heads:

- (i) Depreciation/Renewal Reserve Fund
- (ii) Revenue Reserve Funds.
- (iii) General and other Reserve Funds.

10.5.4. The sub-sector 'Reserve Funds not bearing interest' will have the following major heads:

- (i) Sinking Funds.
- (ii) Famine Relief Fund.
- (iii) State Road and Bridges Fund.
- (iv) Depreciation/Renewal Reserve Funds.
- (v) Development and Welfare Funds.
- (vi) General and other Reserve Funds.

10.5.5. Reserve Funds of like nature will be grouped and placed under a single minor head, and each individual reserve Fund will appear as a distinct sub-head below the relevant minor head.

10.5.6. Wherever the funds are invested, the sub-head for the investment account will appear immediately below the minor head or sub-head for the Reserve Fund concerned.

DEPOSITS AND ADVANCES

Deposits

10.6.1. The major changes proposed in the sector are, (a) simplification of procedure for accountable of expenditure out of grants-in-aid received by Government from outside agencies and elimination of a number of deposit accounts and (b) Rationalization in the grouping of major heads.

10.6.2. Under the existing procedure, grants-in-aid received by Government from outside agencies for specific purposes, where the agencies do not retain control over the execution of the scheme/project for which they are intended, are taken as 'receipts' under the relevant receipt major head and at the same time an equivalent amount is transferred to a "Deposit Account" by taking a vote for the transfer under the relevant expenditure major head. Expenditure incurred on the scheme is also initially debited to the expenditure major head concerned and an equivalent amount is shown as met from the deposit account and transferred through a deduct entry. This procedure involves double voting, one for the transfer of funds from Consolidated Fund to the Deposit section in the Public Account, and the other for the expenditure on the scheme and consequential accounting adjustments. It is complicated and does not serve any purpose except to know the balance in the account of grants from the outside agency. This purpose could therefore be served as well by keeping suitable proforma account of the grant and expenditure. It is decided that the creation of deposit account in the public Account may be dispensed with and that the grants may be taken as 'Receipts under the receipt major head concerned and the expenditure on the scheme/project as expenditure under the expenditure major head. Where the outside agencies who make grants-in-aid to the Government for specific schemes or projects, retain control over the execution of the schemes/projects, grants-in-aid received from such agencies will be taken direct to a deposit account and the expenditure on the schemes/projects will also be debited direct to the deposit account as was done upto 1974..

10.6.3. A rationalization of the major heads in this sector had also been ordered. There will be two sub-sectors viz., 'Deposits bearing interest' and 'Deposits not bearing interest' with the following major heads:

- Civil Deposits,
- Deposits of Local Funds.
- Other Deposits.

10.6.4. Some of the important changes proposed in the scheme of minor heads under the above major heads of accounts are:-

- i) Provision of a minor head for 'Security deposits' which will include earnest money deposits of intending tenders etc. This is at present merged with "Revenue Deposits"; and
- ii) Combining individual minor heads for the deposits of each department under 'Departmental Deposits' into a single minor head "Other departmental deposits" with distinct sub-heads there under for deposits of each department, except in a few cases like Forest Deposits, Public Works Deposits, etc.,

10.6.5. To regulate the expenditure under various deposit accounts, orders were issued in G.O.Ms.No.43, Finance (W&M) Department, dated 22.4.2000, classifying all the deposit accounts into three categories and indicating the procedure for withdrawal of funds from deposit accounts.

“(A) Non-Lapsable Deposit Accounts:

These Deposit Accounts under which the Local bodies, Institutions, Corporations, State Undertakings and other Deposit Account Holders deposit the amounts which are collected as their own collections like Taxes collected by the Local bodies, Special Fees collected by the Educational Institutions, Other Fees and User Charges collected directly from the public under the provisions of their statutes and by-laws which authorize to collect these amounts directly from the public in the shape of Fees or Service Charges. Apart from their own collections, if the amounts are deposited in these accounts on account of statutory devolution like Property Tax, Professional Tax, Entertainment Tax etc., and the statutory grants received from the Government, such deposits will also be categorized as non-lapsable.

(B) Lapsable Deposits as per the Codal Provisions:

Amount deposited under these funds will get lapsed as per the Codal Provisions. In other words, in case of Revenue Deposits, Civil and Criminal Court Deposits, Official Receiver Deposits, Caution Money Deposits, the amount deposited will get lapsed to the Government under Article 271 of AP Financial Code Volume-I.

(C) Lapsable Deposits as per Government Orders given herein:

These deposits generally will consist of the funds deposited on account of execution of various Schemes and Works sanctioned by the Government from time to time. These PD Accounts are for Engineering Funds of the Local bodies, RWS, Public Health Department and funds released to various Institutions/ Corporations/ Local bodies, State Undertakings to execute specific Schemes sanctioned by the Government. Under these deposits all funds released during the particular financial year shall lapse by the 31st March of the next financial

year. Accordingly all funds released on or before 31.3.1999, under the Schemes sanctioned before 31.3.1999 and which remained unspent as on 31.3.2000 shall lapse on 31.3.2000. Hence, all the Public Accounts are now classified into above three Categories and are enclosed herewith the Annexure-I. **(See Appendix-V)**.

3. **PROCEDURE FOR WITHDRAWAL OF FUNDS:**

At present, there is no uniform procedure adopted throughout the State for withdrawal of funds from Deposit Accounts. Generally, in case of Local Bodies, all the deposit account cheques are being routed through the Treasury Officers. In case of Agriculture Market Committees, Educational Institutions and other Personal Deposit Accounts, Deposit Account holders are directly sending the cheques to the Banks for withdrawing the funds. After making payments, Banks are sending paid cheques to the Treasury Officers for record. To simplify the procedures as a part of wide Administrative Reforms, Government hereby orders the following procedure for withdrawal of funds from the Deposit Accounts:

- i) In case of Non-lapsable Deposit Accounts (Category-A) the treasury officers shall issue LOCs to the banks in favour of the Deposit Administrator on the basis of distribution proceedings of the concerned Head of Department. Such LOCs would be non-lapsable at the end of the financial year. It is also decided to permit the Deposit Account holders, to withdraw funds directly from the Banks without routing through the Treasury Officers based on the LOCs issued by the treasury officer to the extent of Receipts available in the Deposit Account. The Deposit Administrator shall present cheques along with the formats and certificate prescribed in Annexure-II. The Bank shall not honour the cheques over & above the balances available at the credit of the Deposit Administrator. Treasury Officer shall have the right to issue instructions to the concerned Banks to stop further payments on that particular Deposit Account under which any deficiency or any procedural irregularity is noticed till the correction is made by the Deposit Administrator.

In the case of Panchayat Fund, there is only one PD Account for statutory grants as well as specific purpose grants. All Deposit Administrators of Panchayat Funds shall continue to route their cheques along with information of as per formats and certificates under Annexure-II, through the treasury officer concerned as per present practice. The treasury officers shall scrutinize and authorize payments for those deposits which fall under category 'A' & 'B' subject to balances available. For lapsable grants as per category 'c' above, the treasury officers shall scrutinize the lapsability of funds released to Panchayats and credit back to the treasury, the unspent balances as on 31-3-2000. For the balance amounts, they shall authorize as per procedure prescribed for Category 'c' deposits.

- ii) All the treasuries are instructed that the Deposits under category 'B' are withdrawn as per the codal provisions under which bills/cheques shall be presented to the treasuries by the Deposit Administrators along with the format and certificate under Annexure-II to this order. On receipts of

bills/cheques, treasury officer shall verify the correctness of the claim and un-lapsed balance available under the Deposit before authorization for payment is accorded. **(See Appendix-V).**

- iii) All Deposit Administrators shall ensure that the cheques drawn under "Lapsable Deposits" as per Government orders under category 'C' above along with the format and certificate prescribed under Annexure-II shall be routed through the concerned treasury officers. Treasury officers, before countersigning the cheques, shall scrutinize the information in the format on the Deposit Account and the certificate given in the Annexure-II. After being satisfied with the information and the eligibility of the claim, the treasury officer concerned shall countersign the cheques for payment.
- iv) As already stated under category 'c' "Lapsable Deposits", all the funds released on or before 31.3.99 under the Schemes sanctioned before 31.3.99 and which remained unspent as on 31.3.2000, shall lapse on 31.3.2000. Hence, for all these Accounts, treasury officers must obtain the entire information Scheme-wise as per the format and certificate prescribed in Annexure- II and scrutinize the Accounts. They shall only make payments under those, Schemes for which the funds were released during 1999-2000 but remained unspent on 31.3.2000. All PAOs/DTOs/STOs are therefore instructed to credit back the unspent balances under S.H.79 (Remittance to consolidated fund from Deposit Account) to be opened under Minor Head 800 (Other Receipts) under Departmental Receipt Major Head for all the unspent balances as on 31-3-2000 pertaining to the schemes sanctioned before 31-3-1999.

4. If the Deposit Account holders wish to get any lapsed unspent balances revalidated, they shall have to submit fresh proposals to their respective Departments and obtain priority for allocation within their budgetary provision for the years 2000-2001 with the concurrence of the Finance Department.

5. As per article 3 of AP Financial Code, unless the amount is immediately required to be paid for the goods & services received/works done, no amount shall be withdrawn. In pursuance of this, it is hereby stipulated that no self cheque from Deposit Account shall be permitted except for the salaries and petty office expenses. No cheque in the name of Manager of any bank shall also be allowed, so as to cut down the bad practice of depositing the amounts in the banks to avoid lapse of funds. Any deviation to these stipulations, the Deposit Administrator and the treasury officers shall be held personally responsible.

6. All the PD Account Administrator are required to reconcile their balance with those of treasury and Bank issue a certificate of acceptance of balances to the treasuries within a fortnight ending each quarter failing which treasury officer may direct the Bank to stop further payments till the reconciliation is done and certificate of acceptance of balances is furnished.

Advances

10.7.1. The following changes have taken place in this sector:-

- i) The major head "Permanent Advances" included upto 1974 in this section represents the cash imprest with departmental officers. This was transferred to the sector "Suspense and Miscellaneous" wherein other departmental cash balances are exhibited.
- ii) The major head 'Account with the Reserve Bank' under which the receipts and payments on account of the Reserve Bank are classified in Government accounts was taken to the suspense sector.
- iii) Advances of Pay and Travelling Allowance on transfer and festival advance to government servants were accounted for under the minor head "Civil Advances" in the section "Advances not bearing interest". Advance of Travelling Allowance on transfer is only an advance payment to cover travelling expenses of the government servant and his family and is adjusted from the travelling allowance claim of the government servant. Advance of pay on transfer is also payment in advance of one month's pay but adjustable from his pay drawn in the subsequent 3 months, unlike leave salary advance which is adjustable from his leave salary. It is felt that it will be more appropriate to account for advance of pay and travelling allowance on transfer under the same head to which the government servants pay and allowance on transfer under the same head to which the government servants pay and allowances are debited as is done in the case of advance of travelling allowance on tour and leave salary advance. It was also considered whether the advance should be debited to the department from which he is transferred or to the department to which he is transferred and it is felt that though strictly speaking it should be debited to the department to which he is transferred, it will make for simplification, if the advance is debited to the department which makes the advance. This may not distort the budget estimates or accounts very much. Adjustment of such advances from pay will be treated as minus expenditure under pay or travelling allowance of the department to which the government servants are transferred irrespective of whether the transfers are made in the same year or in the subsequent year. However in the case of transfer of government servants from one government to another, the debit for the advance payment shall be passed on to the borrowing government, like the flood advance, advance for warm clothing etc.

10.7.2. It is felt that the account of festival advances in the public account is inappropriate and that festival advances to government servants being in the nature of short-term loan not bearing interest should also be accounted for under "Loans to Government Servants" in the same manner as flood advance, warm clothing advance etc. Festival Advances are more in the nature of loans to government servant.

10.7.3. The minor head 'Civil Advances' which presently records departmental advances, objection book advances, service fund advances, etc., will be split into two minor heads viz., (i) Other departmental advances (as distinct from forest advances and revenue advances for which specific minor heads have been provided, in view of either the special accounting procedure or the magnitude of the transactions); and (ii) 'Other Advances'. The minor head 'Other Advances' will also include advances of a special nature to the departments.

Suspense and Miscellaneous

10.8.1. This sector will have broadly the following sub-sectors with a number of major heads under each:

- (i) Suspense, which will include temporary adjusting heads.
- (ii) Other Accounts, which will include Cheques and bills, Departmental balances Permanent Cash Imprest, Cash Balance Investment Account, Deposits with the Reserve Bank and Security deposits made by Government (for example security deposits made by government to the Electricity Board).
- (iii) Accounts with Governments of foreign countries.
- (iv) "Miscellaneous" for miscellaneous Government account.

10.8.2. The section "Reserve Bank Deposits" has been abolished and the major head 'Reserve Bank Deposits' was brought under the sub-sector "Other Accounts" in the sector "Suspense and Miscellaneous", since this head is merely an adjusting head pending transfer of the amount to the head "Cash balance Deposits with the Reserve Bank".

10.8.3. The major head 'Miscellaneous Government Account' will have two minor heads of nomenclature "Ledger Balance Adjustment Account" and writes-off from heads of account closing to balance.

Remittances.

10.9. The sector will have the following sub-sectors with major heads in each sub-sector:

- (i) Inter-governmental Adjustment Accounts.
- (ii) Exchange Accounts.

10.10. A number of minor heads which have been found to be obsolete or which are not considered necessary in view of the absence of current transactions under these heads or the smallness of the amounts have not been shown in the revised classification structure effective from 1-4-1974.

10.11. As a result of these proposals, the number of major heads in the Public Account have been reduced considerably without in any way affecting the meaningful reflection of transactions.

10.12. No major changes have made in classification adopted from 1-4-1987 except change of code numbers from 3 digits to 4 digits in case of major heads and introduction of 2-digit code number for sub-major heads and 3-digit code number of Minor Heads.

CHAPTER - 11

INTER-DEPARTMENTAL/GOVERNMENTAL ADJUSTMENTS

11.1. Chapter 4 of Account Code, Volume I regulates the conditions under which a department of Government may make charges for services rendered or articles supplied by it and the procedure for recording such charges in the accounts of the Government concerned. Under these regulations, for the purposes of inter-departmental adjustments, the departments of Government are divided into service departments and commercial departments. When a commercial department or undertaking ordinarily charges and is charged for any supply made or service rendered to or by other departments of Government, a service department does not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted, except when expressly ordered. Exceptions to the latter rule are stated in Article 60 of Account Code, Volume-I. Besides, a branch of a service department performing duties supplementary to the particular service on payment, viz., Jail manufacture, Printing is authorized to levy charges for the supplies made or services rendered by it to other departments. Similarly, a branch of a department constituted for the subsidiary service of that department is authorized to charge another department if it renders similar service to that other department. A regularly organized stores branch of a department is also authorized to charge another department for supplies made. In all these cases, payments of amounts due are required to be made by book transfers except when such transfers do not suit the methods of accounts or business adopted by the receiving department.

11.2. In the case of transactions between two Governments, on account of either services or supplies, adjustments are made in such a manner and to such extent as may be mutually agreed upon by the Governments concerned.

11.3. Where a department of Government renders service or makes supply to a non-Government body or an institution, recoveries are always made.

11.4.1. The procedure prescribed for inter-departmental adjustments by book transfer is as under:-

11.4.2. The department supplying articles or rendering services prepares invoice for the amount due and the bill is sent to the department which receives the services or supplies, for counter-signature and recording the head of classification under which the expenditure is to be classified. The bill, thus duly countersigned by the supplied department is returned to the supplying department. The latter department then sends the countersigned bill to the Accountant General who, after audit of the invoice, makes the necessary adjustments crediting the receipt head of the supplying department and debiting the expenditure head of the supplied department. The above process thus involves three agencies in the matter of final accounting of the

transactions in respect of the supplies made or services rendered by one department to another department of the same Government.

11.4.3. Slackness or delay in any one agency inevitably leads to belated incorporation of transactions in the accounts of Government. Such delays are responsible for rush of adjustments during the closing month of a year including March (Supplementary) accounts. It also happens that adjustments for supplies received or services rendered in a year are not carried out in the accounts of that year. These result in vitiation of actual expenditure booked in accounts and render control over expenditure against the provision of funds rather ineffective. Very often, failure to adjust in the accounts of the same year results in lapsing of the provision of funds and the need for a provision being made in the next or subsequent year for carrying out the adjustments. The above principle in regard to the inter-departmental adjustments and the procedure for book transfers was laid down in 1935 and has not been changed even though there has been considerable increase in the number of such transactions requiring inter-departmental adjustments.

11.5.1. Government have revised the existing procedure and have decided as follows:-

The principle of commercial department or commercial undertaking which works to a financial result charging or being charged for supplies made or services rendered, should continue. Most of the commercial departments or undertakings are vested with cheque drawing powers. Such of the commercial departments or undertakings as are authorized to draw on cheques should settle the bills in respect of the services rendered or supplies made to it through cheques. The amounts due to such commercial departments or undertakings from other departments should also be settled through bank drafts. Even in other cases, where the commercial departments or undertakings may not be vested with cheque drawing powers and thus may not render complied accounts to the Accountant-General, the system of settlement through bank drafts should be adopted invariably.

11.5.2. In cases of transactions between two service departments of the same Government where manufacturing or production or supply of articles or repair operations are involved and the existing principles require settlement, the adjustments might be done away with altogether, if the cost of the services or supplies was for Rs.1.00 lakh or less in each case. In respect of transactions above the said limit, the present rule will continue to be followed subject to the modification that the third agency viz., the Accountant-General should be eliminated and a system of cash settlement should be introduced. Elimination of the third agency viz., the Accountant General by abolishing the system of book adjustments and introduction of the system of cash settlement would go along way to minimise the delay considerably in the process of such adjustments.

11.5.3. As for the procedure to be adopted, the supplied department will present a bill at the Treasury for the cost of supplies or services along with the accepted invoice and challan in quadruplicate indicating the designation of the supplying

officer, invoice number and the heads of account to which the amount claimed is to be paid by transfer credit. The Treasury Officer will check the head of classification noted in the challan with that noted by the supplying officer in the invoice and pass the bill for payment by transfer credit to the above head of account, debiting the amount to the head indicated in the bill by the supplied officer. After the adjustment, the Treasury Officer will retain the original copy of the challan and sent the duplicate and the triplicate to the supplied officer who will keep one for his office record and send the other to the supplying officer. The fourth copy will be sent to the Accountant-General along with the bill. The public Works, the Forest and other departments, if any, vested with the cheque drawing powers will settle the claims through cheques.

11.5.4. In other cases, where inter-departmental adjustments between two service departments are in respect of services rendered and do not involve manufacturing or production or supply of articles, there should be no monetary or accounting settlement except where some fees are levied under a particular enactment. In the latter case also, settlement should be made either in cash or through bank draft.

11.6. In respect of transaction on account of supplies or services rendered between two State Governments or between a State Government and the Government of India, the settlement depends upon the terms of reciprocal arrangement between Governments.

11.7. There are cases where a department of a Government makes supplies to a number of institutions, for example, the Medical Stores Depot of the Government of India supplies medicines to various hospitals and dispensaries of the State Government. In such cases the Medical Stores Depot should send invoices in triplicate, one to the Director of medical & Health Services and two to the heads of institutions to whom the supplies have been made in convenient batches. The heads of institutions after accepting the invoices should arrange to make payment to the Medical Store Depot through Bank Draft under intimation to the Director of Medical & Health Services. For purposes of audit the bills drawn for the purpose should be supported by one copy of the accepted invoices for amounts exceeding certain limits for which the sub-vouchers have to be rendered to the Accountant General.

CHAPTER – 12

EXHIBITION OF RECOVERIES OF EXPENDITURE IN ACCOUNTS

12.1. Articles 73 to 76 of Account Code, Vol. I, enunciate the principles regarding the exhibition of recoveries of expenditure in government accounts. According to these principles recoveries of expenditure are taken as reduction of expenditure in the following cases.

- i) Recoveries of the cost of service undertaken by Government merely as an agent of a private body so that entire cost of the services is recovered from that body and the net cost to the Government is nil.
- ii) Recoveries of expenditure on works in progress and transactions of stock and other suspense accounts.
- iii) Recoveries representing debits to another Government, of expenditure, which was so debatable, from the moment it was sanctioned.
- iv) Recoveries from other Governments of their shares of expenditure on joint establishment, which is initially incurred by one of the Governments.
- v) Recoveries on account of adjustments between departments of the same Government for services rendered and supplies made, except in the case of recoveries made by a commercial department for services rendered or supplies made in discharge of the functions for which the department is constituted.

12.2. In the case of receipts and recoveries on capital account, they are always taken as reduction in expenditure under the capital major head concerned.

12.3. The principles would seem to be based on the theory that the accounts of a department of Government should reflect only the expenditure of that department for its functions and activities and the expenditure incurred by that department for private party, another department of Government or another Government should be set off by recoveries. While from the point of view of orthodox accounting, the existing principles are sound, it would not be inappropriate to treat the recoveries made from outside bodies or persons or other Governments as revenue receipts. In support of this view, it can be stated that when a service is rendered by a service department of a Government to a private party or other Government, the service has to be in some way or other connected with the functions of that department and it may not be inappropriate to treat the cost of that service as part of the expenditure on the functioning of that department and to treat the recovery of the cost of that service as receipts of that department. We, therefore, recommend that recoveries of expenditure for service or supplies made to outside parties or other Governments should in all cases be treated as revenue receipts of the Government rendering such services or supplies.

12.4. In case of projects jointly executed by several Governments where the expenditure is to be shared by the participating Governments in agreed proportions, but the expenditure is abinitio incurred by one Government and shares of other participating Governments recovered subsequently such recoveries from other Governments if made while the accounts of the year are still open should be exhibited as abatement of charges under the relevant expenditure head of account in the accounts of the Government incurring the expenditure. The same principles may be followed in cases where any participating Government is succeeded by an autonomous body like the Electricity Board.

12.5. For services rendered by a commercial department of Government the existing principles as laid down in Note 1 below Article 75 of Accountant Code, Vol. 1 should hold good. However, in the case of service by a departmental commercial undertaking recovery of the cost of services or supplies not germane to the essential purpose of the undertaking, may also be taken as receipts of the undertakings. Such cases will be few and far between and the proforma accounts also will show the recoveries as receipts, and the working expenses will not be affected.

12.6. Recoveries on account of adjustments between two service departments of the same Government wherever such adjustments are to be made, would continue to be treated as reduction of expenditure in the accounts of the supplying department.

12.7. Receipts and recoveries relating to expenditure met out of capital account may continue to be taken as reduction of expenditure, since adjusting them as receipts on the receipt side of account instead of in reduction of the capital expenditure would distort the presentation in accounts of the net worth of capital outlay.

PART - II

INSTRUCTIONS FOR THE GUIDANCE OF ESTIMATING
OFFICERS IN THE PREPARATION AND EXAMINATION
OF BUDGET ESTIMATES

CHAPTER – 13

INSTRUCTIONS FOR THE PREPARATION OF DEPARTMENTAL ESTIMATES RECEIPTS & EXPENDITURE

PART – I

Responsibility of Estimating Officer

13.1.1. The budget of the state is based on the departmental estimates submitted by the heads of the departments and certain other estimating officers, and these departmental estimates are themselves based on the estimates submitted by the district officers of the departments. Both the departmental estimates and the district estimates should always receive the careful personal attention of the officers who submit them, so that they may be neither inflated nor under pitched but as accurate as possible.

13.1.2. One of the most important duties of every head of a department and controlling officer, as an estimating officer, is to keep himself thoroughly acquainted with the progress of the revenue and expenditure under his control. He is charged with the administration of those numerous matters in respect of which the Government is debtor or creditor, so far as his department is concerned, and it is his duty to see that estimates are made of all these transactions.

13.1.3. As the Government accounts are maintained in general on a cash basis, the estimates should take into account only such receipts and payment (including those in respect of the arrears of past years) as the estimating officer expects to be actually realized or made during the budget year.

Number statements

13.2.1. In advance of the departmental estimates, estimating officers should forward to the Finance Department on 1st August of each year the following statement of members.

13.2.2. A statement in Form **(Appendix-XII)** giving particulars of posts in each permanent and temporary establishment (for both gazetted and non gazetted), the sanctioned monthly pay, the pay and fixed allowances attached to posts or individuals that will be drawn on the first of April following and the number of officers at each rate of pay for whom provision will be made in the departmental estimates.

13.2.3. The forms have been standardized and copies should be obtained by estimating officers from the Director of Stationery on annual indents.

Note : when submitting the budget estimates for village establishment the pay bills for which are audited by Treasury officers, the commissioner of Land Revenue should append to the estimates, a certificate that the sanctioned scale has been verified and found correct. This certificate should be based on similar certificates to be obtained by the Commissioner of Land Revenue from the Treasury Officers concerned.

13.2.4. Particulars of the scales of pay, number and designations, etc., of officers and establishments for whom provision is made in the budget estimates are not given in the main body of the budget, but are shown separately as Appendices to the detailed budget estimates of expenditure. To enable the Finance Department to keep those Appendices corrected year after year, the following details should be furnished by head of each department along with this departmental estimates.

13.2.5. Under "Salaries" full details of their number and the rates of pay and allowances should be explained separately for each service, class or category. The posts treated as permanent and the staff deployed should be distinguished from those of staff deployed on temporary posts. In the case of staff in temporary establishment for whom a full years provision is made should be specified. Officers whose pay is charged on the consolidated fund of the state should be shown separately from other officers. With regard to fixed allowances, the designation of the officers drawing them and their number and the rate of the allowances should be shown e.g., Conveyance allowance , Fixed Travel Allowance .

Note : The term "temporary" should be reckoned as officers serving in temporary establishments and do not mean that officer to be temporary or junior most. Normally senior officers would be deployed in executing schemes and would be drawing pay in that establishment. The question of continuance of a scheme beyond 28/29th February of each year should be examined very carefully by the Finance department in consultation with the administrative department of the secretariat on the need, extent of its continuing in the ensuing year. However for the purposes of estimation no difference should be made if scheme is continued, between permanent officers/quasi permanent officers and temporary officers.

Part - I – Estimates

13.3.1. The ordinary annual estimates of the departments are based on "standing sanctions" and are called the part-I estimates. They are estimates of the revenue expected under the existing laws, rules and orders and the expenditure required for the normal working of the departments with reference to the existing sanctions. Proposals for the abandonment of existing revenue and for schemes of new expenditure should be submitted to the Government as they arise. Separates estimates should be prepared for submission to the Government with each such proposal. These estimates are called the part-II Estimates. This Chapter deals with the preparation of Part-I of the departmental estimates. Part-II is dealt with in chapter 14 where the distinction between part-I and part-II expenditure is more fully explained.

Form of the Departmental Estimates

13.3.2. The Departmental estimates should be in the same form as the budget estimates and should give sufficient information to enable the Government to examine their accuracy. The finance Department prepares skeleton printed forms and supplies to each head of department, or other estimating officer who submits estimates direct to the Government, the sheets which he needs for his estimates. In course of time the supply of blank sheets are to be totally dispensed with and replaced by magnetic transfer of data.

A typical skeleton form for a detailed estimates of expenditure for 2010-11 is given below :

..... **DEMAND**
 **DEPARTMENT**

Major head, Sub-Major head Minor head Group Sub-head, Sub-head Detailed head and Sub-detailed head of Appropriation	Accounts 2009-10	Budget Estimates 2010-11	Revised Estimates 2010-11	Budget Estimates 2011-12
(1)	(2)	(3)	(4)	(5)

Details

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(The Form for a Revenue head is the same as that used for expenditure head)

13.3.3. The figures printed in Column (3) of the forms are the same as those in the Budget Estimates of the current year. The estimating officer is not allowed to alter these figures already approved by the Legislature.

13.4. **Sub-heads Column (1):** These heads are fixed by Government and should not be altered. However during the course of the year when government have issued orders to open a new sub-head it should be entered in manuscript and the authority for it quoted in the 'Remarks' column.

Detailed head of appropriation : The detailed heads of account (Object heads) fixed by the government and shown in Appendix-III in Part-III shall be followed. The new detail heads, where necessary shall be fixed by government.

Sub-detail heads: Sub details heads under detail heads have been opened to specify the object of expenditure viz. "Pay", Allowances, Dearness Allowance etc. under the detail head salaries. These sub detail heads opened for convenience shall be adopted while furnishing the estimate to the government.

Note : Recoveries of expenditure initially borne by the government but subsequently recovered from other governments, departments etc either in whole or in part, should always be provided for under a separate detail head of appropriation "charges recoverable from Government departments etc., to be opened under the relevant minor head or sub head of account (see paragraph 12.3 to 12.6).

13.5. **Accounts Column (2) :** The figures should correspond with the figures recorded by the Accountant Generals final accounts and presently expressed to the nearest thousand. Every head of a department is bound to reconcile all differences between his figures and those of the Accountant General and a certificate stating that the reconciliation has been made and a copy invariably appended to each departmental estimate.

13.6.1. **Revised Estimates Column (4) :** The revised estimates of any year is an estimate of the probable Receipts or disbursements under each head for that year framed in the course of the year with reference to the actual transactions recorded for the months of that year for which complete accounts have become available. The revised estimates of the current year are prima-facie the best indication as to what the budget estimates for the coming year should be. These shall therefore be prepared with great care.

13.6.2. Assuming that, at the time of preparation of the estimates, the actuals of the first six months of the current year are available, then the Revised Estimates may be calculated as follows.

- i) By adding to the actuals of the first six months of the current year, those of the last six months of the previous year OR
- ii) By taking a proportionate figure so that the Revised Estimates will be 12/6 (i.e. twice) times of the actuals of the current year six months OR
- iii) By assuming that the revised estimates for the current year will bear the same proportion to the actuals of the previous year bear to those of the first six months of that year. The same ratio can be applied to the current year's actuals of six months to arrive at the probable final actuals.

13.6.3. The heads of departments and other estimating officers should use their discretion and adopt one of three methods which is continued to be most suitable for each particular case. If the amount under any head is fixed, there may be no use to use any of these methods. If it is not subject to any regular influence but fluctuates quite irregularly, method (iii) is not applicable. When methods (i) or (ii) is used for framing the estimates for the expenditure of the year, it is generally better to take average of the figures for the past three years instead of using the figures for a single year. Due allowance should be made for any exceptional phenomena which affected the results of the years from which actuals are taken and also for any special or unusual features of the year for which the Revised Estimates is framed. For an estimate of a head which there is always increase viz. loans from Government of India, Interest on Loans, Small Savings and deposits it may perhaps be better to use another method that is rate of change per year and apply average percentage to the final figure of the previous year. This may also be used to cross check the

correctness of estimate as trend of actuals may be treated as a good guide taking all factors into consideration.

13.6.4. Separate figures in respect of leave salaries or other details under the head salaries need not be given in the revised estimates. But separate estimates for charged items whether under salaries or other expenditure should be given. Each estimate is required to be rounded to the nearest thousand rupees. Due care should be taken for any additional appropriation that have been sanctioned after the budget was passed and remarks to the orders should be given in the Remarks column.

13.6.5. It may clearly be noted that the revised estimate do not authorize for additional expenditure in them. It is necessary to apply separately for the additional expenditure required and sanction of the legislature obtained through presentation of supplementary estimate. However a reduction in any provision of funds in the revised estimates does obviate the necessity for formal surrender of any amount provided in the Budget estimate which is not likely to be spent.

13.7.1. Budget Estimates [Column (5)] : The budget estimate of the coming year should generally follow the revised estimates of the current year after allowing for any abnormal circumstances that have existed in the current year or are expected in the budget year great care may be taken for providing increase over the revised expenditure and all reasons considered for the increases while due care is expected to be taken by the heads of department or other estimating officer they should invariably review the working of the department periodically to suggest economy where possible. An item of expenditure once provided and accepted by the government may become unnecessary or continued additional provision made over series of years for repairs to buildings to make up for short expenditure during a period of financial stress and such extra provision may no longer be necessary.

13.7.2. Provisions for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made with the special sanction of the Finance Department in each case.

13.8. The Budget estimate for receipt should be based on the existing rates of taxes, duties, fees etc., and no increase or reduction in such rates, which has not been sanctioned by the Government, should be proposed in the budget estimates. If proposals of the kind have already been sent to government separately, the financial effect of such proposals should be indicated in the Remarks column. In the case of important heads of revenue, the actuals of the first six months should be compared with those of the corresponding period in each of the last three years. When several items of miscellaneous nature are to be aggregated against a single head of account details of major important items may be given in the regular column with probable estimation made against each item.

13.9. As regards disbursements provision should be made for all sanctioned schemes and not for schemes of new expenditure awaiting sanction of the

government. The estimates on all such items should be given in remarks column with suitable explanation.

13.10. Both in the case of Receipts and disbursements, estimating officer should strictly adhere to rules relating to classification in the accounts in exhibition of recoveries of expenditure as receipts or as deductions from expenditure. Similarly care may be taken to the allocation of leave salary and pension between central and state governments as well as of rules embodied in the Andhra Pradesh Financial and Accounting Rules. Provisions in Budget estimates should only be made for such receipts and changes as are definitely allocable to the state of Andhra Pradesh.

13.11. Pay and allowances of an officer for a month become due only at the end of the month. As such provision for the month of March of an year should be made in the budget estimates of the following year.

13.12. As far as possible lumpsum provision should not as a rule be made in the budget estimates. Where such is made provision should be entered against each separate entry in the column for details. In cases of grants to the local bodies or private managements for water supply and drainage schemes, roads and bridges, educational and medical institutions and the like the provisions made should be justified and a statement appended. (form given below)

I. For Recurring Grants

Item No.	Description of scheme	Budget Grant For the Current year	Commitments in the current year due to sanction accorded in previous year	Commitments due to sanctions accorded in the current year		Remarks
				Commitments in current year	Commitments in coming and future year	
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	

II. For Non-Recurring Grants

Item No	Description of scheme	Total Estimated Cost	Total grant admissible	Grant already distributed	Grant provided in the budget estimates of current year	Balance to be provided in future years	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	

III. For schemes financed partly from grants and partly from loans

Serial number and Name of the Local Body	Name of the Scheme	Budget Estimates for Current year		
		Grant	Loan	Contributions by Local Body
1	2	3 Rs.	4 Rs.	5 Rs.

Revised Estimates for Current Year			Budget Estimates for Coming year			Remarks
Grant	Loan	Contributions by Local Body	Grant	Loan	Contributions by Local Body	
6 Rs.	7 Rs.	8 Rs.	9 Rs.	10 Rs.	11 Rs.	12

13.13. The estimate for each detailed account head and for each subsidiary entry for which separate figures are required should be rounded to the nearest thousand.

13.14.1. The provision towards encashment of earned leave of the officers and staff should be made in the budget estimates against the sub-detailed head "Encashment of Earned Leave under the detailed head "Salaries" 1/24 th of the pay and allowances (employees can encash 15 days earned leave in a year). In the case of employees belonging to vacation department, the provision for encashment of leave should be made proportionately with reference to the rate of eligibility for earning leave in a year.

13.4.2. It is probable that inspite of carefully prepared estimates according to aforesaid instructions may still look to be high. Therefore the estimates and actuals in past years may be examined and or differences noticed lump reduction should be made for probable savings.

Travel Expenses

13.15. Opposite every item of fluctuating change, such as Travel expenses other than fixed traveling allowances, a note should be made of the actual expenditure in each of the past three years together with a brief explanation of any abnormal variation. If the estimate for the coming year in any such case differs from that of the current year, a full explanation must be given.

Office Expenses and Other items of Expenditure

13.16. The estimate for this class of expenditure requires careful sanction by the controlling officer. The actuals for three years should be given in the "Remarks"

column for each detailed account head, abnormal changes if any, should be specified and excluded from the total in calculating the average of the three years preceding justification is needed in all cases in which it is proposed to exceed the normal average. Details should also be furnished for the items comprised in the detailed account head "Other charges".

Works

13.17. For petty constructions and repairs, separate estimates should be given in the "Remarks" column for new works, works in progress and repairs, together with the actuals for the past three years for each class. Details of new works should be appended to the estimates in the following form.

Description of Work	Estimated cost	Budget Estimate 20 - 20	Remarks (whether sketch plans and approximate estimates have been prepared and approved by competent authority)
1	2	3	4
	Rs.	Rs.	

Details of all major works in progress should be given in the following form

Name of Work	Estimated cost	Expenditure to end of previous year	Budget Estimate of current year	Revised Estimate of Current year	Budget estimate of ensuring year
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

13.18. The requirements of individual departments for works debitable to the relevant programme minor head under the concerned functional major head will be ascertained by the Public Works Department at the time of preparation of the Budget for the following year under the following heads.

1. Works in progress
 - a) Plan
 - b) Non-Plan
2. New Works
 - a) Plan
 - b) Non-Plan

In so far as plan schemes are concerned priority will be given and necessary provision included in the light of ceilings prescribed in the Annual Plan. As regards non-plan schemes provision will be made as far as possible, for all sanctioned works

in progress. For new (non-plan) schemes, however, the magnitude of the provision will depend on the budget availability and ways and means position and for this purpose, depending on the availability of resources finance department will make provision.

Submission of departmental estimates to the Government

13.19.1. Heads of Departments and other Estimating Officers should prepare their estimates in duplicate on the skeleton forms received from the Finance Department and send one copy direct to the Finance Department and the other to the Administrative Department of Secretariat. In the event of network availability in computers system the furnishings through magnetic media (in the form of soft copy) may be permissible which greatly relieve manual compilation and can save avoidable delay in duplications and finalization. Unless, otherwise specified by government in any financial year these estimates are required to be submitted to the Administrative Department concerned by 1st October. The administrative Department should send the estimates with their comments so as to reach the Finance Department by 15th October.

13.19.2. The Accountant General will forward actuals of previous year rounded in thousands and also for the six months of the current year between 15th October and 15th November. He shall also forward estimates in respect of certain heads of account like Interest 0049/2049, Public Debt 6003/6004, Loans and Advances and also Part-III Public Account in batches upto 15th November.

13.19.3. Punctuality in the submission of departmental estimates is essential. The time available for examination and consolidation of the estimates is limited and delay in single case would seriously dislocate working in the Finance Department.

13.19.4. It would be ideal if estimates are handed over in person and acknowledgement of Finance Department obtained. Covering letters in these cases may not be necessary. If the letter is considered indispensable they should be brief and clear, calling for attention on such special points as may require the orders of Government. Any separate explanatory memoranda and subsidiary statements, which may be necessary in order to elucidate the estimates, should be sent along with them.

13.19.5. In pursuance of the detailed exercise done by the Finance & Planning Departments under Zero Based Budgeting for 2000-01, it is considered desirable to spell out in detail the commitment of the Government to effect economy and efficiency in Government expenditures. Further it is considered desirable to streamline the procedures for issue of government sanctions for expenditure under Plan and Non Plan Schemes with a view to providing greater flexibility to the Secretaries and Heads of Departments. (G.O.Ms.No.135, Finance & Planning (FW: BG) Department, dated 20-9-2000 ***See Appendix-IX***).

CHAPTER - 14

PREPARATION AND SCRUTINY OF PART-II ESTIMATES

Definition of Part-II Schemes

14.1.1. It has already been mentioned in paragraph 13.3 that the Part-II estimates are the estimates of the cost of schemes involving new expenditure or abandonment of existing revenue. Although this is the general principle to be followed, yet certain exceptions are allowed and there are some such schemes which need not be treated as Part-II Schemes. Moreover a scheme involving new expenditure for which provision has been included in the budget estimates of the current year may, in certain circumstances, become a Part-II Scheme for the next year.

14.1.2. Part-II Schemes are therefore defined more clearly and fully in paragraphs 14.2 to 14.8 below.

14.2. Increase in cadres of services or posts - Proposals to increase the cadres of services or the number of posts of a particular kind either permanently or as a temporary measure should be treated as Part-II Schemes, except in the following cases:-

- a. Additions to cadres of subordinate services or additional non-gazetted posts which are required either as a temporary measure or permanently to deal with normal increases of work according to the existing standards of administration.
- b. Temporary additions to cadres purely for temporary work, e.g., revision of departmental manuals, which is expected to last only for a few months and to cost only a small amount.
- c. Temporary additions to cadres of services and temporary additional posts in the Public Works Department to supplement the quasi-permanent and permanent cadres for the execution of original major works in progress and minor works, for which special temporary establishments have not been employed.
- d. Additions to cadres of services or additional posts, the cost of which is recovered together with leave and pensionary contribution, or the cost of which is recovered in part so as to leave only a trivial amount to be debited to State Consolidated Fund which is recovered in part so as to leave only a trivial amount to be debited to State Consolidated Fund.
- e. Permanent retention of establishments which have been sanctioned on a temporary basis in the first instance.
- f. Extension within the budget year of temporary additions to cadres, when such extension is considered essential.

Note:- If work-charged establishment is replaced by temporary or permanent staff such proposals need not be treated as Part-II Schemes.

14.3. **Machinery and Equipment/Office Expenses/Tools and plant, etc.-** The purchase of new machinery, plant or other dead stock and the purchase of livestock or furniture on a large scale should be treated as Part-II Schemes while provision for renewals or replacements or worn out or otherwise unserviceable machinery, tools and plant and dead stock or of deceased livestock should be made in Part-I of the estimate.

14.4. **Grants-in-aid (Recurring).-** Proposals for increased provision for the expansion of existing services e.g., grants-in-aid to schools newly admitted to aid or increased grant-in-aid due to the opening of higher classes in existing schools, should be treated as Part-II Schemes.

14.5. **Grants-in-aid (Non-Recurring).-** The Part-II estimates include grants not only for new works but also for works in progress or completed works for which no part of the grants has actually been disbursed in a past year and no part is likely to be disbursed in current year.

14.6. **Loans.-** Proposals for loans to local bodies for new works or to any person or body for an entirely new object should be treated as Part-II Schemes.

14.7. **Works.-** The following should be treated as Part-II Schemes.

- a. Every new original work in any department, the cost of which is estimated at more than Rs.25,00,000/- and
- b. In the case of irrigation works, every new work in the category of "Extensions and improvements" the cost of which is estimated at more than Rs. 25,00,000/-

14.8. When a scheme involving abandonment of an existing item of revenue in whole or in part has been considered as a Part-II Scheme and provided for in the budget estimates of a year, or when provision has been included for a scheme of new expenditure either in the Appropriation Act for the year after consideration as a Part-II Scheme or in the Appropriation Act pertaining to the Supplementary Statement of expenditure, and the scheme is not likely to be introduced in that year, it should be brought forward as a Part-II Scheme in connection with the budget for a subsequent year. For this purpose a scheme will be regarded as having been introduced during a year if the Government are committed to the expenditure or some part of it during the year even though no expenditure is actually incurred or is likely to be incurred during that year. For instance, placing an order for plant or machinery or entering into a contract for the execution of certain work would commit the Government to expenditure.

14.9. Part-II Schemes relating to works:- Should be accompanied by sketch plans and approximate estimates. Detailed plans and approximate estimates should be

sent with Part-II Schemes relating to buildings estimated to cost Rs.10 lakh or more while detailed plans and estimates should accompany Part-II Schemes relating to irrigation works. Grants or Loans to local bodies for new works will not be considered unless detailed plans and estimates have been sanctioned by the competent authority and unless their necessity has been established. The Health, Housing, Municipal Administration and Panchyat Raj Department should compile annually a list of the new schemes in connection with which applications for loans have been received. It should be in two parts : one for schemes to be financed entirely from loans and the other for schemes to be financed partly from grants and partly from loans. No Scheme should be included in the list unless the local body's ability to repay the required loan has been established. The schemes will be arranged in order of priority in lists drawn up in the forms given below.

Form I - Statement showing schemes to be financed entirely from loans.

Sl. No. in order of priority	Local Body	Nature of the scheme	Total sanctioned cost	Amount of Loan required	Amount required in 20__-20__	Balance required to be met in future years
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.

Form-II – Statement showing schemes to be financed partly from grants and partly from loans.

Sl. No. in order of priority	Local Body	Nature of the scheme	Total estimated cost	Total amount to be met from State funds		Amount required in 20__-20__		Balance to be met in future years	
				Grant	Loan	Grant	Loan	Grant	Loan
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Part-II. Schemes to be accompanied by estimates of loss of revenue or additional expenditure.

14.10. Every Part II scheme should be accompanied by an estimate of the loss of revenue or additional expenditure involved, in the same detail as in part I estimates, i.e., the demand for grant (in the case of expenditure), the major, sub-major and minor heads, the sub-heads and detailed account heads under which provision is required should be entered, since, if the scheme is eventually accepted by the Government the amounts required under the several heads will be added to the part-I provision under those heads. Information should also be given as to the ultimate cost of each scheme as well as the cost in the budget year, both recurring and non-recurring.

14.11.1. In estimating the cost in the budget year, the head of the department should carefully consider when the scheme is likely to be introduced. A scheme of new expenditure cannot be introduced until provision for it has been included in the Appropriation Act, nor until the necessary sanction to the scheme has been accorded by the Government. No action which commits the Government to expenditure should be taken in anticipation of their sanction. The period which may be required for preliminaries after the receipt of the Appropriation Act and the orders until the personnel of the office is settled, a building rented and the necessary furniture and equipment provided, while the opening of new school must in any case, wait till the school year commences.

14.11.2. In the case of building schemes, provision is ordinarily included in the budget estimates and administrative approval accorded on the basis of sketch plans and approximate estimates. A sufficient interval should be allowed for the preparation of the detailed plans and estimates and their approval by the head of the department. For all new works, the according of technical sanction to the estimates, the drawing up of contract documents, the selection of a contractor after inviting tenders and the execution of an agreement with him are essential preliminaries and the time required for them should be allowed. The acquisition of land usually takes a considerable time; when land has to be acquired before a work can be started, the provision in the first year should be limited to the cost of land. Due allowances should also be made for conditions which affect the progress of works in particular localities, such as seasonal rains, agricultural operations resulting in scarcity of labour and the general difficulty in getting labour in the partially excluded areas.

Latest date for submission of Part-II Schemes

14.12. Every Part II Scheme should be fully worked out by the head of the department when he finds it to be necessary and sent to the Government in the relevant administrative department of the Secretariat as soon as it is ready. No Part II Scheme will be considered in connection with the Budget for the next year unless it is received in the administrative department before the 1st October. The receipt of a large number of schemes just before the closing date causes much congestion and consequent delay in the Secretariat. Part II Scheme should ordinarily be submitted to Government long before the 1st October.

Scrutiny of Part II by the Government

14.13. The head of each department should also submit to the Government in the administrative department concerned not later than the 1st October a consolidated list in order of urgency of all the Part II Schemes proposed by him with particulars under "non-recurring" and "recurring" of the ultimate cost and the cost in the budget year on account of each scheme.

14.14. Every Part II Scheme will, on receipt, be examined by the administrative department concerned. If the administrative department recommends the scheme, it

will be sent to the Finance Department which is empowered to examine and advice on all such schemes and to decline to provide in the estimates for any scheme which has not been so examined. No scheme will be considered in connection with the next year's budget, unless it is received by the Finance Department before the 1st November. The Finance Department may decline to consider a scheme received there in time, if on examination further information or details are found to be essential before the Finance Department can give its advice on the scheme.

14.15. When a scheme is sanctioned by the Government during the course of the year by providing funds either by reappropriation of savings available in the grant or by an advance from the Contingency Fund such a scheme need not be treated as a Part II Scheme for making provision in the next year's Budget.

CHAPTER – 15

PREPARATION OF THE BUDGET ACTION IN THE LEGISLATURE - APPROPRIATION ACT

Scrutiny Departmental Estimates by the Administrative Department

15.1. On receipt of Part-I of the departmental estimates for each head from the Head of the Department, the administrative department of the Secretariat will scrutinize the revised estimate for the current year and the budget estimate for the next year, and propose such alterations thereto as it may consider necessary in the light of any circumstances within its special knowledge and of any new sanctions which may have been accorded after the estimates were framed by estimating officers or which they may have omitted to take into account.

Scrutiny of departmental estimates by the Finance Department:

15.2. The Finance Department will get from the Accountant General the actuals by detailed account heads for the several heads of Revenue and Expenditure. These actuals are for the previous year, for the first 5/6 months of the current year (according to the number of months for which they are available at the time) and for the corresponding period of the previous year. On the basis of these figures, the remarks of the estimating officers and of the administrative department concerned, and other relevant factors, the Finance Department will examine the estimate and make such modifications in the figures as in their opinion are justified. Copies of the orders passed by the Finance Department on the estimates will be communicated to the administrative department, which may communicate them to the head of the department concerned.

Subsequent modification in the estimates.

15.3. After orders have been passed by the Finance Department on the Part I estimates, alterations may be proposed subsequently by heads of departments and by the administrative departments of the Secretariat with reference to any further information which becomes available or later sanctions accorded by the Government or supplementary statements of expenditure laid before the Legislature. No change in the estimates amounting to less than Rs.10,000 under any detailed head of appropriation proposed after a prescribed date in December and no modifications whatever will be accepted after a prescribed date in January. These dates will be prescribed by the Finance Department every year.

Preparation of Annual Financial Statement and Budget Memorandum.

15.4. The Finance Department will prepare the Annual Financial Statement or the Budget which Comprises:

- a. Summary statements of receipts and disbursement.

- b. Detailed estimates of revenue and
- c. Statement of demands for grants for gross expenditure followed by detailed estimates, supplemented by seventeen separate volumes containing the detailed Secretariat department wise and Head of department wise budget.

Circulation in advance of Demands for Grants to Members of the Legislature.

15.5. Copies of the following Budget publications will be sent to the Secretary to the State Legislature, for circulation to the members of the Legislature at the time of presentation of the Budget.

- (1) Budget Speech.
- (2) Volume-I/1 Annual Financial Statement and Explanatory Memorandum on Budget.
- (3) Volume I/2 Statement of Demands for grants.
- (4) Volume-II- Detailed Estimates of Revenue and Receipts.
- (5) Volume III - Details of Demands for Grants for Non-Plan and Plan. There are 17 parts in Volume-III, each part contains demands for grants or departments coming under each department of Secretariat.
- (6) Volume IV - Public Account
- (7) Volume V - Annexures to Budget.
- (8) Volume VI - Budget-in-brief.
- (9) Volume VII - Annual Plan
- (10) Volume VIII/1&2 - Appendices to the Budget Estimates.
- (11) Volume IX - Analysis of the Demands for Grants by Ministers.
- (12) Volume X - Government Commercial Undertakings Supplement to the Detailed Budget Estimates.
- (13) Notice of Demands for Grants

Contents of Budget Document

15.6. We may now consider the contents of the Budget Publications which are presented to the Legislature year after the year.

15.7. The Budget documents generally contain four sets of figures as indicated below:

- (i) The Accounts of the previous year.
- (ii) Budget Estimates of the current year as originally presented to the Legislature.
- (iii) Revised Estimate for the current year.
- (iv) Budget Estimate for the ensuing year

15.8. The Budget Publications for the year 2010-11 contain the actual expenditure figures for the year 2008-09, the Budget and Revised Estimate for the year 2009-10 and the Budget Estimate for the year 2010-11. The figures of the years previous to the Budget year are given only for comparison. No discussion or voting is called for on the figures of earlier years. The figures of Revised Estimates for year 2009-10 indicate how far the transactions of the year vary from the originally estimated Budget figures. The Revised Estimates take note of actual trend of receipts and payments during the year and are therefore, more realistic than the original Budget Estimate.

Budget Speech

15.9. The Budget Speech contains a review of the Financial Position of the State for the previous year, current year and the coming year. The main purpose of the Budget Speech is to explain the policies and programmes of the Government and how far they had been implemented during the previous year and how they are going to be introduced and implemented in future.

Annual Financial Statement and Explanatory Memorandum on Budget Statement of Demands for grants (Volume - I) Details of Demands for Grants for Non-plan and Plan (Volume-III Parts 1 to 17)

15.10. The estimates of expenditure from the Consolidated Fund included in the Budget Estimates and required to be voted by the Legislature are presented to the Legislative Assembly in the form of demands for grants- vide Article 203(2) of the Constitution of India. Generally, for each of the major services a demand is presented. Each demand normally includes the total provisions required for a service i.e. provision on account of the Revenue Expenditure, Capital Expenditure and Loans and Advances relating to the Service. Where, however, expenditure on a service includes both voted and charged items of expenditure, the charged items of expenditure also are included in the demand presented for that service but the voted and charged provisions are shown separately in that demand. In the present accounting and budgetary procedures certain classes of receipts and receipts of capital nature are taken in reduction of the expenditure of the receiving Department. The major head-wise estimates of expenditure included in the Annual Financial Statement are for the net expenditure i.e., after taking into account the recoveries. The estimates of expenditure included in the demands for grants however show the gross amounts, recoveries, and the net expenditure. The Statement of Demands for Grants included in Volume-I/2 of the Budget publications gives the demand-wise gross expenditure (both voted and charged separately) the recoveries and the net expenditure under Non-Plan and Plan separately. At present there are 40 demands for Grants in the State Budget. These demands for grants have been formulated Secretariat Department wise and HOD wise. In the present structure all the provisions relating to a HOD will be shown at one place in a particular Demand for grant. No HOD will cross more than one demand for grant. The statement of demands is followed by the details of demands for grants presented in Volume-III. (Books 1 to 17). These detailed demands for grants show Head of the Department wise details of the provisions included in the demands for grants for expenditure for

the previous year and the budget year and revised estimates of the current year. They also give a break-up of the estimates, i.e., details of the minor heads (Programmes) sub-heads (Organisation or Scheme), detailed heads (Object of expenditure) e.g. salaries, wages, travel expenses, machinery and equipment, grants-in-aid, etc., sub-details under detailed heads like Pay, Allowances, Dearness Allowance under detailed head "010 Salaries" etc. The gross demands for grants which are required to be actually voted by the Legislature are presented to the Legislative Assembly Demand-wise in the form of a Notice.

Annexures to Budget Volume - V

15.11. A number of appendices which give particulars of transactions relating to repayment of loans to Government against the loans obtained by the State Government, Statement showing the guarantees given by Government and still outstanding, Statement showing Debt position etc. are shown in this volume.

Appendices to the Budget Estimates

15.12. The Appendices (Volume VIII/1) and (Volume VIII/2) to the Budget Estimates contain (1) the particulars of the strength of Officers and Staff, the scale of pay attached to each post, and the provision made in the Budget Estimates towards Pay of Officers and Establishment; (2) the Major Head-wise particulars of actual expenditure for previous year, the provisions in the Budget and Revised Estimates of the current year and in the Budget Estimates of the next year under each object head such as Pay, Allowances, Dearness Allowance, Office Expenses, Grants-in-Aid, Other Charges etc., both under Plan and Non-Plan; (3) statement showing the amounts provided for assistance to Local Bodies including Zilla Parishads, Mandal Parishads, Panchayats etc.; (4) statement showing the provision made in the Budget for expenditure on Scheduled Tribes; and (5) statement showing the provision made in the Budget for expenditure on Scheduled Castes.

Government Commercial Undertakings

15.13. This is Supplement to the detailed Budget. It contains the manufacturing, trading and profit and loss accounts and the balance sheet of the Government Commercial Undertakings in this State. As the operations of these Undertakings are commercial in character, it is necessary that the financial results of the Undertakings should be expressed in the ordinary commercial form, so that the cost of Undertaking may be correctly known. The Government system of accounts being on a purely cash basis, liabilities will not find a place in these accounts but they should be included if the correct position regarding the working of a commercial undertaking is to be ascertained. It is not, therefore, sufficient to adopt the usual form of Budget and Accounts in the case of these Undertakings. Capital, Manufacturing, Trading and Profit and loss accounts are therefore kept for these Undertakings by the departmental authorities in addition to the usual Government accounts. The form of commercial accounts adopted for this purpose (called Proforma Accounts) is determined by the Government in consultation with the Comptroller and Auditor-General.

Budget in Brief

15.14. This publication contains in brief, the information available in other important Budget documents of the State and presents by means of statistical tables and charts, the comparative picture of Andhra Pradesh finances. The information regarding growth of expenditure in important development sectors such as Education, Medical, Public Health and Family Welfare, Water Supply and Sanitation, Irrigation, Power, Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes has also been shown in the form of charts. A comparative position of receipts and expenditure under various heads of account from the year 2001-02 is also given in this Volume.

Statement of Revenue Receipts

15.15. The estimates of Revenues are fixed based on the existing laws, rules and orders.

Notice of Demands for Grants

15.16. As already explained, every item of expenditure has to be specifically authorized by the legislature. According to Article 203 (2) of the Constitution of India, the estimates of expenditure which are not charged on the Consolidated Fund are submitted to the Legislature in the form of Demands. In pursuance of this provision, a notice of Demands for Grants to be moved by the Minister concerned is presented to the Legislature. In the case of Demand which concerns a single Minister the Demand is moved by that Minister. In the case of a composite Demand concerning more than one Minister, the Demand is moved generally by the Minister under whose portfolio the larger part of the Demand falls.

Annual Plan

15.17. This publication deals with the annual plan allocations comprising Sectoral, Head of Development and Scheme wise details for Budget and Revised Estimates of the current financial year and Budget Estimate of next financial year. This publication also give information regarding year wise Approved outlay, Budget provision, Revised Estimate and Expenditure from 1st Five year plan onwards.

Action in the Legislative Assembly

15.18. On such days as may be fixed by the Legislative Assembly, there will first be a general discussion in the Legislative Assembly on the Budget or any point of principle involved therein and the assembly will then vote on the Demands for Grants.

15.19. On a day fixed by the speaker before the lapse of the days allotted for the moving of Demands for Grants in the Legislative Assembly, the Government may

present to the Assembly a statement of further demands to be moved provided that –

1. they are required for the purpose which, in the opinion of the Governor, are of an urgent nature; and
2. they are for new matters which have not been included in the original estimates for the year.

15.20. Such demands will be classified according to the original Demands for Grants and the details will be shown by sub-heads and detailed account heads under each grant. It must be understood that all expenditure to be incurred in the coming year should be foreseen and provided for in the Demands for Grants presented to the Legislature and that further Demand for Grant will be accepted only in very exceptional circumstances.

15.21. The Assembly may assent or refuse to assent to any demand or assent to a demand subject to reduction of the amount specified therein.

Approval of the Budget by the Legislature

15.22. The Legislative Assembly have the power to assent or refuse to assent to any demand or to assent to any demand subject to a reduction of specified amount vide Article 203(2) of the Constitution of India. After the demands are voted by the Assembly a bill called 'the Appropriation Bill' providing for the appropriation out of the Consolidated Fund of the State i.e. , the moneys required to meet (a) the grants made by the Legislature and (b) the expenditure charged on the Consolidated Fund of the State, shall be introduced in the Legislative Assembly and it shall be considered and passed by the Legislature. The recommendation of the Governor is required for introduction and consideration of the Appropriation Bill by the Legislative Assembly. The Governor has to accord his assent to the Appropriation Bill after it is passed by the Legislature. Then it becomes the Appropriation Act which empowers the Government to draw moneys from the Consolidated Fund of the State and spend in accordance with the Vote of the Legislature.

Appropriation Act

15.23. After the Demands for Grants have been voted by the Assembly, an Appropriation bill, with a schedule of the Grants made by the Assembly and appropriations required to meet to expenditure charged on the consolidated Fund will be published and then introduced in the Legislative Assembly, in pursuance of article 204 of the Constitution of India. After the bill is passed by the Assembly, the appropriation Act will be submitted to the governor for his/her assent.

Supplementary Demand

15.24. It often happens that in the course of a financial year, expenditure has to be incurred on items and schemes for which approval of the Legislature has not been

taken in the Annual Financial Statement (Budget) or expenditure has to be incurred on the items and services in excess of the amount voted by the Legislature in the Budget. It may not be practicable to obtain the approval of the Legislature as and when an expenditure has to be incurred urgently on new items or schemes during the course of the financial year. Hence, in such cases the expenditure is incurred by Government by sanctioning advances from the Contingency Fund pending approval of the Legislature. When the Legislature meets, a supplementary statement showing the estimated expenditure on all such items is laid before the Legislature and its approval taken in pursuance of article 205 of the Constitution of India. The advance sanctioned from the Contingency Fund is recouped to the Fund when the Legislature approves the expenditure on the scheme for which advance from the Contingency Fund has been sanctioned and when the expenditure is transferred to the regular head under Consolidated Fund.

Votes on Account.

15.25. After the budget is presented to the Legislative Assembly towards the end of February, the general discussions thereon, voting of the Demands for Grants and the legislation of the Appropriation Act are normally expected to be completed by the end of March next, so as to make available the appropriation authorized for each service for the budget year right from the commencement of the year, viz., 1st of April. But in certain circumstances, a longer time may be allowed for general discussion, voting of demands and the passing of the Appropriation Bill, with the result that it may not be possible to complete the legislative work connected with the budget on or before the 31st March and it may be necessary to continue the work into a part of the budget year also. On such occasions, demands for advance grants in respect of the estimated expenditure for a part of the budget year may be presented to the Legislature in pursuance of article 206 of the Constitution of India. Thereafter, the demands will be discussed and voted on and passed as an Appropriation Act in the manner laid down in Articles 203 and 204 of the Constitution of India.

CHAPTER – 16

CONTROL OF EXPENDITURE

Definitions

16.1.1. In this Chapter, unless the context otherwise requires, the following terms have the meanings hereby assigned to them:-

Chief Controlling Officer:- A head of a department or other officer who submits estimates direct to the Government.

Subordinate Controlling Officer:- An intermediate controlling officer immediately subordinate to a Chief Controlling Officer.

Disbursing Officer:- A Government officer who draws money from the treasury on bills.

Note:- Chief Controlling Officers and Subordinate Controlling Officers are also Disbursing Officers in respect of disbursements in their own offices.

16.1.2. A list of Controlling and Disbursing Officers and the heads of account with which they are concerned is given in Appendix-VI.

Appropriations – Unit and Distribution

16.2. The Budget Publications of the detailed estimates relating to the demands for grants which are communicated to a chief controlling officer under paragraphs 15.7.2. and 15.12.2 show the budget estimates as finally fixed for the various heads of account with which he is concerned. Figures are entered not only against the various sub-heads but also against the detailed account heads (including sub-detailed heads) of which they are composed. Ordinarily, a detailed head of appropriation is the lowest unit for the purpose of appropriation, but in some cases the provision is made under a sub-head in the absence of detailed head. For instance, each major work under "Public Works-Original Works-Buildings" has a specific appropriation. In such cases the detailed account head is the unit of appropriation. Except in regard to the heads of account specified in Appendix-VII the amount provided in the budget estimates for each unit of appropriation should be regarded as an appropriation placed at the disposal of the chief controlling officer. In the excepted cases, the appropriation is retained in the hands of the Government in the administrative department of the Secretariat entered against each item.

Method of watching actuals

16.3.1. A chief controlling officer has to see that the expenditure under each unit of appropriation is kept within the appropriation and that, if expenditure beyond the

existing appropriation is essential, steps are taken in time that necessary appropriation is provided by the competent authority for the additional amount required. He must, therefore, keep a constant watch over the progress of expenditure and also know what liabilities have been incurred but not yet paid. It is possible to control the expenditure in either of the two following ways:-

- (1) By keeping the appropriation in his own hands and watching the actual expenditure against the appropriation for the State as a whole; or
- (2) By distributing the appropriation among his subordinate controlling officers, each of whom will in turn distribute the appropriation at his disposal among the disbursing officers subordinate to him and making each such authority responsible for watching expenditure against the appropriation allotted to him. In the former case the chief controlling officer is wholly responsible for watching the expenditure against the appropriation while in the latter case he shares this responsibility with his subordinate officers.

The Chief Controlling officers/ Controlling Officers are required to prepare the distribution statements of budget allotments in respect of the heads of accounts under their control excepting salaries including D.A., ex-gratia payments, Fixed Travelling Allowance, payments to Home guards and Anganwadi workers, even for the first quarter of the financial year and forward them to the Director of Treasuries and Accounts, for scrutiny, authorization and onward transmission to the treasury officers in the districts and Pay and Accounts Officer, in Hyderabad for Unit Officers to draw money for meeting Treasury Controlled Expenditure.

The Treasury Officers in the Districts and Pay and Accounts Officer in the Headquarters shall not admit any claim into audit without relevant authorization from the Director of Treasuries and Accounts.

(as per G.O.Ms.No.68, Finance & Planning (FW:BG) Department, dated 27.3.1996)

To obviate the above operational difficulty, the following revised instructions are issued:

In the beginning of the financial year, the HODs/ Chief Controlling Officers of the respective departments should prepare district as well as Headquarters Offices budget for all the sub-heads by distributing the appropriations for the full financial year, among the various subordinate officers.

Two sets of these distribution statements should be sent to the DTA for approval and authorization and for onward transmission to the concerned DTOs and PAO, Another set will be sent by the concerned HOD to their respective District/Subordinate Offices.

These authorization statements should be issued by the DTA only once in the year i.e. in the beginning of the year itself and will be valid for the full financial year.

The expenditure at any point of the financial year should, however, be regulated only on the basis of the authorized statements communicated by the DTA on quarterly cumulative basis.

Any additional funds over and above the budget provisions, sanctioned in relaxation of treasury control orders, shall henceforth require authorization from DTA for drawal of amount on the above manner also.

The same procedure of authorizing and approving of the distribution statements submitted by the District Heads of various Departments will be followed by the D.T.O, the District Heads are permitted to distribute the amount further between their subordinate offices for the whole year at one point of time and DTO has to issue authorization for the whole year at one time only. The regulation of drawal will lie on a quarterly cumulative basis.

(as per G.O.Ms.No.207, Finance & Planning (FW:BG) Department, dated 17.12.1997)

16.3.2. As a general rule, expenditure based on sanctioned scales, e.g., salaries of permanent establishments, should be watched for the State as a whole. Where, however, the amount actually spent depends largely on decisions to be made by the disbursing officers, e.g., Traveling Allowances (other than Fixed Traveling Allowance) and non-recurring contingent expenditure it is better to distribute the appropriation among the disbursing officers. The chief controlling officers should retain in their own hands the appropriations for the following heads of account:-

- (i) 2030. Stamps and Registration
 - (01) Stamps – Judicial and
 - (02) Stamps – Non-Judicial.
 - a. Non-judicial – Expenses on sale of stamps.
 - b. Judicial – Expenses on sale of stamps.
 - c. Judicial – Cost of stamps.
- i. Under all major heads of expenditure -
 - a. Salaries
 - b. Grants-in-aid
 - c. Charges payable to Governments, Departments and others.

16.3.3. Otherwise a chief controlling officer has full discretion to decide in each case whether he will retain the appropriation in his own hands or distribute it among his subordinates. When the appropriation is distributed, it is desirable for the chief controlling officer to retain in his own hands a small sum from which he can sanction additional amounts asked for by sub-ordinate controlling officers when necessary

and each subordinate controlling officer should similarly retain a small sum in his own hands, so that he may sanction, when necessary small additional amounts asked for by the disbursing officers subordinate to him.

Disbursing Officer's register of actuals

16.4.1. Every chief controlling officer should watch the progress of expenditure continuously, and for this purpose he should require the disbursing officers to report every month the figures of actual expenditure during the previous month and the liabilities incurred but not yet paid. Each disbursing officer should therefore maintain a register in Form B of disbursements and liabilities. As soon as a bill is cashed at the treasury it should be posted in the appropriate columns of the register against the district treasury in which the payment is made. "As soon as any cash is remitted in the treasuries in the same year a minus entry shall be made under appropriate unit of appropriation to reduce the total of expenditure to the extent of amount remitted in the treasury." In the case of salaries of village establishments, cattle pound charges and loans disbursed under the Land Improvement Loans and Agriculturist's Loans Acts, it is sufficient to copy the monthly totals from the records maintained by the disbursing officers. The adjustments, if any, made by the Accountant General and intimated to the disbursing officer – see Paragraph 19.9 below – should be entered on receipt of the intimation.

16.4.2. After the close of each month, every disbursing officer should, after such reconciliation with the treasury figures as may be prescribed by the chief controlling officer in consultation with the district treasury officer, forward to the controlling officer immediately superior to him, an extract of his account in Form B, omitting the details leading upto the district total against serial number IV.

Subordinate Controlling Officer's Register

16.5. The subordinate controlling officer should consolidate in Form C, the figures on his own register of disbursements Form B and the figures contained in the extracts of accounts received from the disbursing officer's subordinate to him. The disbursements pertaining to each unit of appropriation should be grouped by districts. The subordinate controlling officer should, after such reconciliation with the treasury figures as may be prescribed by the chief controlling officer, forward an extract of his register in Form C to the chief controlling officer showing only the totals against each serial number except serial numbers VI and IX, which should be omitted.

Reconciliation by disbursing officers, etc.

16.6. A list of disbursing officers and subordinate controlling officers who are required to reconcile their figures with the treasury figures before they forward them to the immediately superior controlling officer is given in Appendix – VII. They should see that the reconciliation work is completed not later than the 4th of each month. Disbursing and subordinate controlling officers included in the list who are stationed in or near the district headquarters will send their clerks to the district

treasury for the purpose of reconciliation. Those who are stationed away from the district headquarters will also send their clerks to the district treasury for the purpose of reconciliation if they have been specially authorised by the chief controlling officer's concerned to do so; otherwise, they will transmit their accounts to their superior officers without reconciling them with the treasury figures. Disbursing and subordinate officers who are not mentioned in Appendix – VIII will transmit their accounts to their superior officers without reconciling them with the treasury figures.

Chief controlling officer's register and reconciliation of figures

16.7.1. A chief controlling officer should consolidate in Form C the totals of his own expenditure Form B and that shown in the extracts from the registers of subordinate controlling officers in the manner prescribed for subordinate controlling officers. He should send a clerk of his office to the Accountant General's Office with the departmental registers quarterly on a date to be fixed to each department by the Accountant General. The clerk should, with the assistance of the Accountant General's staff, compare the departmental figures with those recorded in the Accountant General's books. A statement of discrepancies will be prepared in duplicate and analysed in two columns one showing the adjustments to be made in the Accountant General's books and the other showing the adjustments to be made by the chief controlling officer. The Accountant General's office will keep one copy, and the clerk will take the other back to the office, where the necessary adjustments should be made be effected in the department registers. The chief controlling officer should inform the Accountant General that this has been done. The Accountant General will likewise make the necessary adjustments in his books and inform the chief controlling officer that he has done so. The latter should then send a certificate to the Accountant General stating that the figures in his registers have been reconciled with those in the books of the Accountant General. This certificate of reconciliation should invariably sent to the Accountant General as otherwise the out standings as per the latter's books will figure these transactions as unreconciled.

16.7.2. If the chief controlling officer's office is outside Hyderabad city, he should send to the Accountant General, on or before the 28th day of the month following that to which the accounts relate, an extract in Form C showing the figures under each minor head, sub-head of appropriation and detailed account head, except the adjustments communicated by the Accountant General and figures against serial numbers IX to XI. The Accountant General will check the figures with his own accounts and he and the chief controlling officer will be jointly responsible for the reconciliation of differences in the figures and the rectification of discrepancies in classification.

Accountant General's adjustments

16.8. The Accountant General will inform a chief controlling officer of all expenditure for which the latter is responsible and which has been adjusted in the accounts either by the Accountant General himself as in the case of inter-departmental adjustments or through the Central Account Section of the Reserve

Bank of India, Nagpur e.g., inter-Governmental adjustments or expenditure in England. The chief controlling officer will enter the adjustments directly in his own account in Form B or will communicate them to his subordinate officers for entry in their accounts, according as the charge is one for which he has retained the appropriation or one for which he has distributed the appropriation to his subordinate officers. Care should be taken to avoid double entries in respect of adjustments.

Special Procedure for Public Works and Forest Departments.

16.9.1. The procedure laid down above applies to expenditure in the Public Works and Forest Departments when the officers meet the charges by drawing bills on the pay and Accounts Office or on treasuries e.g., Salaries of officers and establishments and incidental charges in the Public Works Departments officers in the Hyderabad city under the control of the Chief Engineer and charges incurred by the Chief Conservator of Forests. As regards the mufisial officers of the Public Works Department, the reconciliation, should be effected by the Superintending Engineers concerned by means of monthly statements of accounts and discrepancies. In regard to the charges which these departments meet by drawing cheques on the treasury, the accounts compiled by the Accountant General are based on the initial accounts maintained by the departmental officers themselves and the procedure for the control of expenditure is therefore some what different as indicated below:-

16.9.2. **Public Works Department:-** The Divisional Officers furnish all the information necessary for the watching of expenditure. The Divisional Officer should prepare a monthly statement in Form F (Form X in the P.W.A code) for each major head of account. This statement should show the various sub-major , minor heads, sub-heads and units of appropriation or individual works for which specific appropriations have been sanctioned by a higher authority as well as the appropriation therefore as modified from time to time. If a lumpsum appropriation has been placed at the disposal of the divisional officer for more than one work, they may be grouped together and only the total shown. The expenditure incurred under each unit of appropriation should be posted in the relevant column from the register of works and the schedules of works expenditure. For suspense heads, the nets credits or debits alone need be posted. Un-discharged liabilities and anticipated credits should be separately recorded in the column provided for the purpose.

16.9.3. The statement should be completed within a week after the date fixed for closing of the divisional accounts and a copy forwarded to the Superintending Engineer. The latter will consolidate the statements received from the divisional officers into a circle report in Form G (Form Y in the P.W.A. Code) and send a copy to the Chief Engineer. The Chief Engineer will check the accounts with those in the Accountant General's office following the procedure prescribed in paragraph 19.7.1 and 19.7.2 and communicate any discrepancies noticed between the departmental and the Accountant General's accounts to the Superintending Engineers for reconciliation. Corrections, if any, intimated by the Chief Engineer should be incorporated by the Superintending Engineer in his accounts and communicated to the Executive Engineer.

16.9.4. The Chief Engineer will review the progress of expenditure for each circle with the help of the circle report and also consolidate the circle statements in Form G (Form y in the P.W.A. Code) for the purpose of reviewing the progress of expenditure for the whole State.

Note The Electrical Engineer and Civil Officers acting as Public work disbursers should forward a monthly statement in Form F (Form X in the P.W.A. Code) in duplicate direct to the Chief Engineer.

16.9.5. **Forest Department:-** The disbursing officers should send to the Conservator of Forests in Form H a progressive statement of expenditure for each moth compared with appropriations, so as to reach him within 3 days after the date fixed for closing the divisional accounts. This statement should be completed from the monthly divisional accounts forwarded to the Accountant General. The District Forest Officer should also submit to the Conservator every month three days after the monthly accounts are sent to the Accountant General a statement in Form J of the progress of expenditure on individual works sanctioned by the higher authority. The details of expenditure under contingencies should be watched through the contingent register.

16.9.6.1. The Conservator should consolidate the summaries under the several heads of account obtained from the Divisional Forest Officers in Form H and J along with his own expenditure and that shown in the statements of District Forest Officer in a progressive statement for the whole circle in Form K.

16.9.6.2. The Conservator should also prepare a return in Form H for the circle as a whole, and send it to the Chief Conservator so as to reach him not later than 25th of the month. The Chief Conservator of Forests will also obtain similar statements for each month from such other officers not attached to any Conservator of Forests and then consolidate his own expenditure after reconciliation with those P.A.O., Hyderabad and that shown in the circle and other returns in a single statement in Form K so that he may watch the expenditure of the department as a whole against the appropriations. He should also reconcile the statement in Form K with audited figures which will be verified by him by deputing his staff to the office of the Accountant General and furnish a certificate of reconciliation to the Accountant General.

Broadly the accounts of the State are two types i.e. Civil accounts composing of establishment, Office expense and other incidental expenses not coming under the purview of Works Accounts. The Civil Accounts are operated, controlled and accounted for by the Treasuries and Accounts Department, while the Works Accounts are operated by the Divisions of respective Engineering Departments viz., Roads & Buildings, Panchayat Raj, Public Health and Forest and accounted for by them directly to Accountant General. Since, the Works Accounts of an engineering division are accounted for by the Executive Engineer to Accountant General, Govt. is not in a position to get the expenditure particulars in time and requiring it takes 3 to 4 months to get the consolidated expenditure figures from Accountant General. In respect of Irrigation Sector which is under the payment

control of Pay and Accounts Organization the expenditure figures are available on weekly basis. Under, the Pay and Accounts System both Civil & Works Accounts are combined and bills are paid after cent percent pre-check. The audit and accounting procedure was evolved in consultation with C & A.G., which has been updated and elucidated in the Pay and Accounts Officer (Works Accounts) Manual which is exhaustive and covers all the facets of Works Audit and Accounts.

The Organization of Pay and Accounts Office Works is also being computerized and likely to become operational from 1.4.2001. The package already developed and ready for use will help the Govt. to have day to day picture of the expenditure in relation to Budget and funds released.

In respect of other Departments dealing with Public Works there is no adequate system of pre-audit and timely information of expenditure in relation to Budget and Funds on the transactions made by them. In some Departments expenditure is being incurred much in excess over the budgetary provisions. The Government have also been experiencing difficulty in collecting the expenditure particulars from the other works executing Departments.

In case of Irrigation and R & B Departments, the utilization of Budget and Regulation of Expenditure on Works is regulated by way of authorization of LOC while in case of Panchayat Raj and Public Health Departments the grants released by a sanction are operated through P.D. accounts and Deposit account and Cheques drawn directly through Banks. In Forest Department neither the LOC is issued nor Payments are made through Treasury or Pay and Accounts Office Works. The Expenditure is incurred by drawal of Cheques directly on Banks against the budget provision.

In order to bring about uniformity in pre-audit and account keeping in all the Departments dealing with Public Works and to have effective computerized financial management in the areas of expenditure, Govt. after careful consideration of the matter introduce LOC system for release of funds & the payments in Roads & Buildings, Public Health, Engineering Wing of Panchayat Raj and Forest Department shall be made by Pay and Accounts Officers (Works) in Irrigation Department with effect from 1.4.2001. This order is applicable only for Works Expenditure. The Civil Accounts i.e. Establishment claims of the above Departments will however continue to be with the treasury.

Finance and Planning (Projects Wing) Department will issue separate working instructions about the jurisdiction of the Pay and Accounts Officer / Assistant Pay and Accounts Officers. All the Works Payments from 1.4.2001 shall be made only against the LOC authorized by the Govt. from time to time. The detailed guidelines for authorization LOC and payments by the Pay and Accounts Officer Works will also be issued separately.

(G.O.Ms.No.60, Finance & Planning (FW:BG) Department dt. 30.3.2001).

CHAPTER –17

SAVINGS IN APPROPRIATION – EXPENDITURE NOT PROVIDED FOR IN THE BUDGET ESTIMATES – REAPPROPRIATIONS – SUPPLEMENTARY APPROPRIATIONS – SAVINGS IN OR EXCESSES OVER THE FINAL APPROPRIATIONS.

17.1. The preceding chapter describes the procedure laid down for watching the progress of expenditure against the appropriations. The present chapter describes the action to be taken when necessary, as a result of this control of expenditure. It has to be remembered that an appropriation is operative only until the close of the financial year and that any unspent balance then lapses and is not available for utilisation in the following year.

I. SAVINGS IN APPROPRIATIONS

17.2.1. The progress of expenditure month by month may indicate savings in the appropriations shown against the several sub-heads in the detailed budget estimates of grants. There are several possible reasons for such savings, such as, over budgeting or postponement of or economy in expenditure.

17.2.2. In fact, since there are almost invariably such savings in the appropriations for several classes of grants-in-aid, irrigation, public and electricity works and loans and advances, lumpsum deductions from the appropriations under these heads are usually made on this ground in the budget estimates, subject to the condition that, if the net sum provided under the concerned heads is likely to be exceeded supplementary appropriations will be applied for and obtained in due course. Savings should not be kept in reserve by the disbursing or controlling officer to meet possible unforeseen excesses under other heads or to cover new expenditure which would normally be provided for in the next year's estimates. All savings should, when they come to notice, be immediately surrendered to the Finance Department through the Administrative Department concerned with full explanations as to how they came about. The Finance Department will issue orders resuming the savings and holding them under the grants concerned keeping the savings in respect of the voted appropriation and the charged appropriation separately in respect of each grant.

17.2.3 Savings reported under a grant in which a deduction has been made for probable savings will be immediately reappropriated by the Finance Department against that deduction until the whole of the deduction has been covered by such reappropriations.

II. EXPENDITURE NOT PROVIDED FOR IN THE BUDGET ESTIMATES

17.3.1. The appropriations against the several detailed heads as shown in the original budget estimates should not ordinarily be exceeded. The estimates provide for all items of expenditure for the financial year as far as they can be foreseen, and within the limit of available funds. Proposals for fresh expenditure not provided for in

the estimates in the course of the year are therefore not justified in ordinary circumstances and should not be made, unless there are very special reasons.

17.3.2. Unavoidable and unforeseen circumstances may, however, sometimes arise in the course of a financial year making it necessary to incur urgently fresh expenditure under one or more detailed heads or to incur expenditure on a new service not contemplated in the original budget estimates. In such cases, the procedure for providing the requisite funds is as follows.

- i. Savings in other appropriations by postponement or curtailment of less urgent expenditure included in the same grant (charged or voted portion as the case may be) may be reappropriated for the purpose, except when the additional expenditure is on account of a new service.
- ii. If the above mentioned course is not possible, a supplementary statement of expenditure should be presented to the Legislature, as laid down in Article 205 of the Constitution.

17.3.3. Savings within a grant should not be reappropriated to meet additional expenditure until the deductions made for probable savings, if any, in the grant (charged or voted) have been covered as described in the paragraph 20.2.3. But it is in all cases are duty of the controlling officer who for special reasons desires to incur in the course of a year fresh expenditure not provided in the budget estimates for the year to examine carefully whether fresh expenditure cannot be offset by the postponement or curtailment of less urgent expenditure for which provision has been made.

17.3.4. (I) The approval of the Legislative Assembly to any additional expenditure over the amount voted by it for the gross expenditure in a grant will be taken by means of a supplementary grant.

17.3.5. Expenditure on a 'New Service' not contemplated in the budget estimates for the year should not be incurred whether the expenditure in charged or voted and whether it can be met by reappropriation or not until is included in a supplementary statement of expenditure presented to the Legislature and eventually in an Appropriation Act. If the expenditure can be met from the saving within the grant, wholly or in part, it will be sufficient if a token sum of Rs.1,000/- or the balance actually required, as the case may be, is included in the supplementary statement of expenditure.

17.3.6. Pending the authorisation of funds by the Legislature in the manner indicated above, an advance may be sanctioned by the Governor from the Andhra Pradesh Contingency Fund to enable urgent expenditure being incurred on a "New Service" or on an "Existing Service". The accounting procedure to be followed for the initial debit of the advances to Andhra Pradesh Contingency Fund and the final transfer of the expenditure on each scheme to the appropriate heads of account in the Consolidated Fund will be found in Appendix V-B in Part-III. When a proposal involving new expenditure not contemplated in the budget estimates but not on a

new service is submitted to the Government and the expenditure can be met by reappropriation of funds, should not be provided by reappropriation in anticipation of the Government's sanction to the proposal, since if the sanction is not given or is delayed the funds so provided will lapse wholly or in part. In order to avoid such lapses, the applications for sanction to the expenditure and for reappropriation of funds should be submitted together.

17.3.7. When an additional appropriation is required urgently in a case not involving a new service and no savings are foreseen, the authority concerned should apply to the administrative department of the Government for permission to incur the expenditure. That department may, with the concurrence of the Finance Department sanction or authorise the incurring of the expenditure provided it can certify that the additional expenditure can be met from savings within the grant. In such cases necessary reappropriation of funds should be sanctioned as early as possible during the course of the year after the additional expenditure is sanctioned. If, however, the additional expenditure cannot be met from savings within the grant, and if it is considered urgent, the Administrative Department should approach the Finance Department for sanction of an advance from the Andhra Pradesh Contingency Fund before the expenditure is actually incurred, pending the authorisation of funds by the Legislature. In respect of cases where advances, have been sanctioned from the Andhra Pradesh Contingency Fund, the Administrative Department concerned will be responsible for sending to the Finance Department proposals for supplementary estimates for recoupment of advances sanctioned from the Contingency Fund. The controlling officer in respect of expenditure will be held responsible if a supplementary appropriation obtained on this recommendation is found to have been unnecessary.

NOTE The Government will decide whether additional expenditure proposed in the course of a year is expenditure on a new service or not with reference to the rulings of the Committee on Public Accounts on the subject incorporated in a pamphlet issued by the Finance Department.

CRITERIA FOR TREATING EXPENDITURE AS "NEW SERVICE/NEW INSTRUMENT OF SERVICE"

New Service: The expression New Service occurs in Article 115(1)(a) and 205(1)(a) of the Constitution of India. According to the established practice, the expenditure arising out of a new policy decision (not brought to the Legislature's notice earlier) including a new activity or form of investment shall be regarded as an item of New Service.

Sl. No.	Item of Expenditure	Monetary Limits
1.	Expansion of staff in existing Departments:	
	i) Employment of additional staff when it arises out of the adoption	When the cost exceeds Rs.2 lakhs (recurring) and Rs.3 lakhs (Non-

of a new policy by the Government i.e. the sanction or increase of cadres of service or number of posts of a particular kind (either permanently or as a purely temporary measure) e.g. Sanction of an additional Mandal Revenue Officer in each of the Mandal consequent on the introduction of a new scheme of Governmental activity like Public Distribution System.

ii) Employment of additional staff for the expansion of an existing service i.e. expenditure on a New Instrument of a Service like the opening of a new school or starting of a new scheme in the Industries Department, Animal Husbandry Department etc., though similar schemes are already under operation.

iii) Employment of additional staff for re-organization of an existing administrative unit such as the bifurcation of Revenue or a Police district or the creation of new administrative unit. e.g. A new Public Works Circle, Establishment of Mandals in place of Taluks, etc.

recurring) the scheme as a whole, be treated as a scheme of 'New Service'. (The entire cost of establishment, building, equipment, other amenities etc., should be taken into account for the purpose of this limit).

When the cost exceeds Rs.2 lakhs (recurring) and Rs.3 lakhs (Non-recurring) the scheme as a whole, be treated as a scheme of 'New Service'. (The entire cost of establishment, building, equipment, other amenities etc., should be taken into account for the purpose of this limit).

When the cost exceeds Rs.2 lakhs per annum (recurring) or Rs.3 lakhs (non-recurring) taking the scheme as a whole, it will be treated as a scheme of 'New Service'. (The entire cost of establishment, building, equipment, other amenities etc., should be taken into account for the purpose of this limit).

Note:- The following classes of expenditure need not be treated as 'New Service'.

i) Employment of additional staff for a purely temporary need for a specific period not exceeding one year irrespective of the amount of expenditure involved. If the additional staff is likely to be Continued for more than one year though initial sanction is limited to one year the expenditure shall be treated as 'New Service' if the cost exceeds Rs.2 lakhs (recurring) or 3 lakhs (non-recurring).

ii) Employment of additional staff for normal increase of work involving no change in policy or the sanction of any new scheme.

iii) Employment of additional staff in pursuance of a policy of Government approved by the Legislature.

2. Works.

When the cost of a new work exceeds Rs.10 lakhs.

In regard to the expenditure on works relating to new schemes which involve expenditure on staff, equipment etc., the cost of the scheme as a whole should be taken into account for this monetary limit.

3. Expenditure to be met from lumpsum provision in the Budget.

When the cost exceeds Rs.25 lakhs.

Note:- Even when when a lumpsum provision is made in the Budget for works, the expenditure on the work will be treated as on 'New Service' if the cost exceeds Rs.25 lakhs.

4. Tools and Plant / Machinery and Equipment

When the cost exceeds Rs.10 lakhs for the purchase of additional machinery etc.

Individual purchases need not be treated as a 'New Service' irrespective of cost so long as there is specific provision in the budget for Tools and Plant. Where specific provision is not included in the budget and when the cost exceeds Rs.10 lakhs the purchase of Tools and Plant will constitute 'New Service'.

5. Expenditure on new objects and purposes.

When the expenditure is estimated to exceed Rs.1 lakh (recurring) or Rs.3 lakhs (non-recurring). (If a scheme of this kind has been discontinued for a period of over two years and is revived it shall be treated as a 'New Service').

6. Committees constituted by the Government from time to time. When the expenditure is estimated to exceed Rs.1 lakh per annum (recurring) or Rs.3 lakhs (non-recurring). (if a scheme of this kind has been discontinued for a period of over two years and is revived it shall be treated as 'New Service').

7. Grants and Contributions. When the amount involved exceeds Rs.1.25 lakhs (recurring) or Rs.5 lakhs (non-recurring). Grants-in-aid, Contributions, the like of which has not been voted in the past, if it exceeds Rs.50,000/- recurring or non-recurring.

Note:- If some provision is made in the year's budget or in supplementary statement of expenditure for a specific purpose and if additional grant or contribution is to be paid for that purpose over and above

the provision it constitutes 'New Service' if the additional amount to be paid exceeds Rs.2 lakhs. But in cases where grants-in-aid is paid to institutions like Municipalities, Panchayat Raj Institutions, Universities or Aided Institutions etc., towards the salaries of the Lecturers, Teachers etc., in respect of the Colleges, Schools admitted under Grants-in-aid, the additional grants irrespective of the amount will not constitute 'New Service' if the policy of the Government to pay the grant-in-aid to the extent of salaries etc., of such Institutions was brought to the notice of the Legislature previously.

8. Revision of scales of pay. When the revision of a scale or scales of pay or special pay involves an extra cost of over Rs.5 lakhs per annum.

Note:- The expenditure on sanction of increase in the rates of D.A., T.A. and other compensatory allowances, need not be treated as on 'New Service'.

9. Experiments, Investigations and demonstrations.

Need not be treated as a 'New Service'.

Note:- All expenditure of this character incurred each year without fruitful result should be reported to the Accountant-General for incorporation in the Appropriation Accounts with suitable explanation for report to the Public Accounts Committee in due course. For this purpose each department of the Secretariat should send a consolidated statement of such expenditure to the Fin. & Plg. (Fin.Wing) Department every year by the 31st May. 'NIL' return also should be sent to the Fin. & Plg. (Fin. Wing) Department.

10. Loans to Government Companies, Local Bodies, Private parties etc.

i) In the case of loans for which certain provision is made in the Budget, if the total amount of loan granted exceeds the original Budget provision by Rs.10 lakhs or 10 percent whichever is higher.

Exception:- In the case of loans where the policy of Government was to sanction loans for any purpose, the limit of Rs.10 lakhs need not be applied provided this policy like sanction of loans for Agriculture inputs, loans to Government Servants for House Building Advances etc.

ii) In the case of loans for new purposes for which no provision is made in the budget if the loan granted exceeds Rs.10 lakhs.

11. Investments in Government Companies and Departmental Undertakings.
- i) Setting up of a new Government Company or splitting of an existing Company or amalgamation of two or more Government Companies will constitute 'New Service'.
 - ii) Additional investment in an existing departmental undertaking of Rs.80 lakhs and above.
 - iii) Additional investments in an existing Government Company of Rs.20 lakhs and above in case of Companies with a paid up capital of rupees one crore and below and Rs.40 lakhs and above in case of Companies with a paid up capital of more than rupees one crore.
12. Investments in Private Sector Companies and Private Institutions by Government.
- i) Investments in share capital of Private Sector Companies /Private Institutions to be made for the first time whatever be the magnitude will constitute a 'New Service'.
 - ii) Additional investments in share capital to existing private sector Companies / Private Institutions of Rs.10 lakhs and above in case of Companies with a paid up capital of Rs. one crore and below, and Rs.20 lakhs and above in case of Companies with a paid up capital of more than Rs. one crore.
13. Ways and Means Advance
- Need not be treated as a 'New Service' nor covered by advances from the Contingency Fund; but they must be brought to the notice of the Legislature during the course of the Financial Year.
14. Subsidy involved in concessional sales such as sale of raw materials to Private Institutions at concessional rates, subsidized sale of pesticides, agricultural implements etc.
- i) A subsidy when introduced for the first time becomes a 'New Service' if it exceeds Rs.1.25 lakhs (recurring) or Rs.5 lakhs (non-recurring).

ii) Additional subsidy caused by increase in the rate of subsidy, extension of scheme to more areas etc., should be treated as 'New Service' requiring the approval of Legislature if it exceeds:-

a) Rs. 10 lakhs in the case of subsidies which are passed on to the Public.

b) Rs.4 lakhs in case where the beneficiaries are institutions.

15. Changes in classification of expenditure

Expenditure on existing service under one head but involving provision of funds under a different head within the same section due to change in classification of expenditure need not be considered as expenditure on 'New Service'.

Explanation:- Where provision for an existing service has been made either in the Revenue, Capital or Loan section and it is proposed to change the character of service by transferring it from the existing section to any other section it will constitute a 'New Service/New Instrument of Service' if the limits prescribed for such expenditure are exceeded.

16. Write off of Government loan.

Above Rs.50,000/- (individual cases).

General: Cases already approved by the Legislature, but where the expenditure is subsequently expected to exceed appreciably the amount originally intimated to the Legislature need not be treated as 'New Service'. But information regarding large variations should be given in the Budget Memorandum. Full information should be furnished to the Fin. & Plg. (Fin. Wing) Department by the Departments of the Secretariat in time for incorporation

The following schemes need not be treated as on 'New Service' whatever be the cost involved:

- i) Replacement or repairs to an asset of the State Government damaged or destroyed by floods, cyclone, fire or unforeseen causes provided that the service which the asset 'gives is not changed and that the asset in the public interest is required to be replaced immediately.

Note:- The formula is applicable also to reconstruction or replacement of an asset necessitated by wear and tear if the service intended to be provided by such re construction or replacement is not different from or superior to that which was Originally, provided or intended.

- ii) **'Expenditure by Government departments or Grants to local bodies towards repairs of flood damages on roads:-** Expenditure by Government Department towards repairs, restoration of damaged works due to cyclone, floods etc., and Grants to local bodies for special repairs to roads even though such special repairs are not necessitated by floods, cyclones or other unforeseen causes but by the omission of the local bodies to effect ordinary repairs. " .
- iii) Additional expenditure 'due to the continued employment after the expiry of the period originally fixed, of a special staff which has been appointed for a specific piece of work, and for which the Legislature has voted funds for a specific period.
- iv) Diversion of a scholarship for the study of one technical subject at one institution for the study of the same or another subject in another institution.
- v) Debit of expenditure for the same purpose to a grant other than that under which it was originally voted by the Legislature due to change in classification.
- vi) Expenditure on relief measures due to drought, floods, cyclones heavy rains etc.

(G.O.Ms.No.265, Finance & Planning (FW:BG) Department dt. 15.5.1990).

I. REAPPROPRIATIONS

17.4. Reappropriations as between different grants or between Revenue, Capital or Loans sections within the same grant or between the charged and voted sections of the same grant are not permissible, but reappropriations between units of appropriations within a grant may be made, as and when they become necessary in the course of the financial year, except in the following cases:-

- i. From any sub-head which takes credit for probable savings until sufficient savings to cover that credit have been surrendered to the Finance Department.

- ii. For expenditure, whether charged or voted, on a 'New Service' not contemplated in the budget estimates until provision has been made for the purpose in an Appropriation Act.
- iii. Credits found to be more than anticipated under the sub-heads accommodating recoveries of expenditure will not be available for reappropriation. As the Demand for Grant, original or supplementary, is made for the Gross expenditure without taking into account deductions on account of recoveries, credits on account of recoveries of expenditure should be ignored for the proposes of sanctioning reappropriation of funds for obtaining supplementary grants.

NOTE 1 The term Recoveries represents Credits taken under a particular head of account with per contra debit to another head of account.

NOTE 2 In the case of original works budgeted for under "2216 Housing" and "4216 Capital Outlay on Housing", "2701 Major &Medium Irrigation", "2711 Flood Control and Drainage", "2801 Power" "2059 Public Works", "4701 Capital Outlay On Major and Medium Irrigation", "4711 Capital Outlay on Flood Control Projects, "4702 Capital Outlay on Minor Irrigation", "4801 Capital Outlay on Power Projects", "4059 Capital Outlay on Public Works", and other relevant, functional major heads, the units of appropriation are the provision for each major work and the lumpsum provision for minor works. If in the course of the year, a major work becomes a minor work and vice-versa, the expenditure will continue to be debited to the unit under which provision has been made in the budget, the change in classification be given effect to in the succeeding year if the work is likely to be carried forward into that year.

17.5. Reappropriations should be from one unit if appropriation to another, the unit heads not being those accommodating recoveries. Reappropriation is permissible only when a saving under one head of account and an excess under another are known or anticipated with reasonable certainty or when it is deliberately proposed to curtail expenditure under one head with a view to incurring more urgent additional expenditure under another. Deliberate reappropriation from one unit head to another as a temporary device in the expectation of restoring the diverted amount from savings which might occur under other heads later in the year is objectionable and irregular. Reappropriations should invariably be in multiple of Rs.1,000/-.

17.6.1. Administrative departments of the Government and the Heads of Departments and other authorities mentioned below may, subject to the general restrictions imposed in paragraph 17.4 and any other special restrictions imposed in particular cases, sanction reappropriations, in respect of either charged or voted expenditure from one major head of account to another within a grant in respect of which they are the Chief Controlling Officers, provided that –

- a. the expenditure is under the general control of the administrative department concerned or the general or direct control of the head of a department or authority sanctioning the reappropriation;
- b. the reappropriation does not involve the undertaking of recurring liability, that is a liability which extends beyond the financial year in question;
- c. It is not for the purpose of meeting expenditure on an object for which no provision has been made in the Appropriation Act or Appropriation Act pertaining to the supplementary statement of expenditure for the year; and
- d. reappropriation of funds should not be sanctioned by the Heads of Departments from Plan allotments to Non-Plan expenditure and vice-versa. The Heads of Departments and other Chief Controlling Officers should not also sanction reappropriation of funds to any other detailed heads from the provisions made under "Salaries and Travel Expenses" and vice-versa. Reappropriation of funds should not also be sanctioned by the Heads of Departments and other Chief Controlling Officers from any other detailed heads to the detailed head "Office Expenses", except for meeting expenditure on "Service Postage, Telephone and Telegram Charges" and "Water and Electricity Charges". If it is considered essential to sanction such reappropriations under extraordinary circumstances the Heads of Departments should send such proposals to the Finance Department through the Administrative Department of the Secretariat concerned for sanctioning reappropriation of funds on the merits of each case. In all such cases the special grounds on which the proposals are sent should be clearly explained in each case. Finance Department is also empowered to declare other items also inappropriable at their discretion.

Note-1 Proviso 17.6(b) does not apply when the undertaking of the liability has already been sanctioned with the concurrence of the Finance Department and the reappropriation is made merely to give effect to the sanction.

Note-2 Proviso 17.6(c) does not apply to the provision of funds by reappropriation by the competent authority for expenditure which the department concerned expected to incur in the preceding year but unavoidably had to carry forward to the current year e.g., expenditure on a work in progress which the department concerned expected to complete and pay for in the preceding year and for which provision was included in the Appropriation Act for the current year.

Note-3 The Heads of Departments and other Chief controlling officers can reappropriate funds from all the detailed heads other than "Salaries and Travel Expenses" under one sub-head to the detailed heads

"Salaries and Travel Expenses" the reappropriations can be made only from "Salaries" to "Salaries" and from "Travel Expenses" to "Travel Expenses" under different sub-heads.

The Heads of Departments and other Chief Controlling Officers and also reappropriate funds from the detailed head "office expenses" under one sub-head to the detailed head "Office Expenses" under another sub-head for all purposes falling under "Office Expenses".

Reappropriation of funds - Delegation of powers to Heads of Department:

As a part of the fiscal reforms, Government had delegated certain powers; to the Heads of Departments to reappropriate funds at their level subject to certain restrictions. The above delegation of powers is being reviewed by the Government from time to time and it is felt necessary to bring all these instructions on delegation of powers in one circular. The following consolidated instructions on delegation of powers at the level of Heads of Departments is ordered.

Powers delegated to Heads of Departments to make reappropriations in the following cases:

- i. Reappropriations between Revenue to Revenue, Capital to Capital and Loans to Loans within the same Grant.
- ii. Reappropriation from one Unit of appropriation to another except under recoveries Unit Heads.
- iii. Reappropriations to the detailed Heads 130 Office Expenses/131 Service Postage, Telegram and Telephone Charges - 133 Water and Electricity Charges in the Revised Classifications, from other non-salary detailed heads but not vice-versa.
- iv. Reappropriation from any other Heads to 010 Salaries and 013 Dearness Allowances but not Vice-versa.
- v. Reappropriation within the non-salary O&M both under Plan and Non-Plan except '270 Minor Works', '272 Maintenance',
- vi. Reappropriations from one detailed head to another under 'Salaries' and 'Travel Expenses' and from all the detailed heads under sub-heads other than 'Salaries' and 'Travel Expenses' to any detailed heads under another sub-head or within the same sub-head.

No reappropriations are however permitted in respect of the following cases:

- i. From one Grant to another Grant.

- ii. Between Revenue, Capital and Loans Sections even in the same Grant.
- iii. Expenditure constituting New Service.
- iv. From Lump sum provision to any other Head.
- v. From or to 311 Grants-in-aid towards salaries 312 Other Grants-in-Aid.
- vi. When no provision has been made in the Appropriation Act or Appropriation Act pertaining to the Supplementary Statement of Expenditure for the year.
- vii. From Plan to Non-Plan.
- viii. Non-Plan Salary Heads to Plan.
- ix. From or to the detailed heads 512 Purchase of Motor Vehicles. 530 Major works. 270 Minor Works, 272 Maintenance. 520 Machinery & Equipment, 211 Materials and Supplies.
- x. From any Head to give loans and advances to the employees under the Section Loan Account.
- xi. The Heads of Departments are not authorized to make reappropriations during 4th quarter of financial year.

Conditions:

1. The expenditure should be under the general control of the administrative department concerned or under the general or direct control of the Head of the Department or authority sanctioning reappropriations though provisions are available under the same Grant.
2. Reappropriation should invariably be rounded to the multiple of thousands only.
3. Reappropriation is permissible when a saving under one Head of Account and excess under another are known or anticipated with reasonable certainty or when it is directly proposed to curtail expenditure under one Head with a view to incurring more urgent additional expenditure under another;
4. Deliberate Reappropriation from one Unit Head to another as temporary device in the expectation of restoring the debited amount from savings which might occur under other heads later in the year is objectionable and irregular and will be viewed seriously.

5. Reappropriation should not involve the undertaking of recurring liability i.e. liability which extends beyond the financial year in question.
6. Reappropriation should not involve transfer of funds to meet the expenditure on a work or a project, which has not received the requisite administrative approval and technical sanction and should not involve an appropriation of funds in excess of the amount of estimate, if technical sanction has been accorded.
7. The reasons for additional appropriations and savings should be explained clearly and fully while issuing the orders of Reappropriation.
8. Reappropriations should not be rushed through at the fag end of the financial year, to prevent the lapse of an appropriation.
9. All Reappropriation Orders shall invariably be marked to the Budget Estimates/Expenditure Sections concerned in the Finance Department in Secretariat, Accountant General, Andhra Pradesh, Hyderabad, Pay and Accounts Officer, Hyderabad, Director of Treasuries and Accounts, Hyderabad in addition to the administrative departments concerned in the Secretariat.

The instructions laid down in the A.P. Budget Manual, in this regard, should be followed scrupulously.

(Memo.No.6413-A/184/BG/A1/2002, dt.11-3-2002 of Finance (BG) Department)

Re-appropriation of funds – Delegation of powers to Heads of Departments under the control of I & CAD Department:

Government have issued instructions delegating certain powers to Heads of Department for re-appropriation of funds at their level under certain detailed heads. Government have considered to issue the following orders delegating powers of reappropriation only to the HODs under the control of I&CAD Department to facilitate them to accelerate the pace of expenditure under Irrigation Sector.

Powers delegated to Heads of Departments under the control of I&CAD Department to make reappropriations in the following cases:

- i. Reappropriations between Revenue to Revenue, Capital to Capital and Loans to Loans within the same Grant, Project/Scheme under the control of same HOD.
- ii. Reappropriations from one unit of appropriation (detailed head) to another unit of appropriation (detailed head) within a Project/Scheme under the same component of expenditure i.e. salary to salary and non-salary to non-salary.

- iii. Reappropriations within Group Sub-Head (Ex: RIDF, AIBP, APERP, AP III etc.) of the same Project for getting reimbursement in respect of Projects/Schemes linked with funds from outside agencies. .

Reappropriation to be issued by the Government in Finance Department

- i. From one Project/Scheme to another Project/Scheme even under the control of the same HOD.
- ii. From the provisions of one HOD to another HOD under the same Grant.

No reappropriations are however permitted in respect of the following cases:

- i. From one Grant to another Grant.
- ii. Between Revenue, Capital and Loans Sections even in the same Grant.
- iii. Expenditure constituting New Service/Project/Scheme for which there was no budget provision previously.
- iv. From Charged provision to Voted provision or vice-versa.
- v. From Plan to Non-Plan
- vi. Reappropriations for accommodating recoveries.
- vii. No further increases will be allowed under the heads where the reappropriation already effected by decreasing the amounts and this shall be kept in mind while proposing reappropriation.

Conditions:

- i. A reappropriation should not involve transfer of funds to meet expenditure on a work or project which has not received the requisite administrative approval and technical sanction, and should not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded.
- ii. Reappropriation is permissible when a saving under one Head of Account and excess under another are known or anticipated with reasonable certainty or when it is directly proposed to curtail expenditure under one Head with a view to incurring more urgent additional expenditure under another.
- iii. Reappropriations should invariably be rounded to the multiple of thousands only.
- iv. Reappropriations should not involve the undertaking of recurring liability i.e. liability which extends beyond the financial year in question.

- v. The reasons for additional appropriation and savings should be explained clearly and fully while issuing the orders of Reappropriation.
- vi. Reappropriation from one Project to another Project under the same HOD, the HODs concerned under the control of I&CAD Department shall furnish necessary reappropriation proposals directly to the Finance Department under intimation to I&CAD Department.
- vii. Reappropriations proposals from one HOD to another HOD shall be furnished by I&CAD Department to Finance Department with specific remarks of both the HODs.
- viii. All reappropriation Orders issued by the HODs concerned shall invariably be marked to the Finance (BG)/Expenditure) Department and Finance (Projects Wing) Department in Secretariat, Accountant General (A&E)" A.P., Hyderabad, Director of Works Accounts, Hyderabad, Director of Treasuries and Accounts, Hyderabad in addition the administrative departments in the Secretariat.

All the HODs under the control of I&CAD Department shall follow the above instructions scrupulously while dealing with reappropriation of funds under their control.

(Memo.No.16560-A/763/BG/A1/2005, dt.27-6-2005 of Finance (BG) Department)

Heads of Departments and other authorities authorized to sanction reappropriation of funds.

AGRICULTURE AND COOPERATION, SECRETARIAT DEPARTMENT	
	AGRICULTURE,HOD
	HORTICULTURE,HOD
	SERICULTURE, HOD
ANIMAL HUSBANDRY & FISHERIES, SECRETARIAT DEPARTMENT	
	ANIMAL HUSBANDRY,HOD
	FISHERIES, HOD
AGRICULTURE MARKETING & COOPERATION, SECRETARIAT D	
	DIRECTOR OF MARKETING, HOD
	REGISTRAR OF COOPERATIVE SOCIETIES
BACKWARD CLASSES WELFARE DEPARTMENT, SECRETARIAT D	
	BACKWARD CLASSES WELFARE, HOD
ENVIRONMENT, FOREST, SCIENCE&TECH, SECRETARIAT DEP	
	PRINCIPAL CHIEF CONSERVATOR OF FOREST, HOD
HIGHER EDUCATION, SECRETARIAT DEPARTMENT	
	TECHNICAL EDUCATION, HOD
	COLLEGIATE EDUCATION, HOD
	ARCHIVES TARNAKA
	INTERMEDIATE EDUCATION, HOD
	ORIENTAL MANUSCRIPTS

ENERGY, SECRETARIAT DEPARTMENT	
	CHIEF ELECTRICAL INSPECTOR TO GOVERNMENT, HOD
	CHIEF ENGINEER, ELECTRICAL GENERATION, HOD
	BOILERS, HOD
PRIMARY EDUCATION, SECRETARIAT DEPARTMENT	
	PRIMARY EDUCATION DEPARTMENT
	ADULT EDUCATION, HOD
	PUBLIC LIBRARIES
	JAWAHAR BAL BHAWAN
	GOVERNMENT TEXTBOOK PRESS, HOD
	PROJECT DIRECTOR, SARVA SIKSHA ABHIYAN (Rajiv Vidy Mission)
SECONDARY EDUCATION, SECRETARIAT DEPARTMENT	
	SCHOOL EDUCATION,HOD
	GOVERNMENT EXAMINATIONS, HOD
	REGISTRAR OF PUBLICATIONS
FOOD & CIVIL SUPPLIES, SECRETARIAT DEPARTMENT	
	CIVIL SUPPLIES, HOD
	LEGAL METROLOGY
	A.P. STATE CONSUMER DISPUTES REDRESSAL COMMISSION
FINANCE, SECRETARIAT DEPARTMENT	
	TREASURIES AND ACCOUNTS, HOD
	STATE AUDIT,HOD
	LIFE INSURANCE DEPT, HOD
	PAY AND ACCOUNTS OFFICER, HOD
	SMALL SAVINGS, HOD
	FINANCE, HOD
	DIRECTOR OF WORKS ACCOUNTS, HOD
GENERAL ADMINISTRATION, SECRETARIAT DEPARTMENT	
	INFORMATION & PUBLIC RELATIONS,HOD
	PUBLIC SERVICE COMMISSION,HOD
	TRIBUNAL FOR DISCIPLINARY PROCEEDINGS,HOD
	ANTI CORRUPTION BUREAU,HOD
	DIRECTOR, PROTOCOL, HOD
	GOVERNOR & GOVERNOR SECRETARIAT
	LOK AYUKTA & UPA LOK-AYUKTA,HOD
	ESTATE OFFICER KHAIRATABAD,HOD
	VIGILANCE & ENFORCEMENT, HOD
	O/O SPECIAL COMMISSIONER, AP GUEST HOUSE, NEW DELH
	VIGILANCE COMMISSION
	MCR HRD INSTITUTE,HOD
	REGISTRAR OF CENSUS
	PROTOCOL
	CHIEF ELECTORAL OFFICER, ELECTIONS
	ADMINISTRATIVE TRIBUNAL
	DIRECTOR OF TRANSLATIONS
	A.P INFORMATION COMMISSION, HOD
HEALTH, MEDICAL & FAMILY WELFARE DEPARTMENT, SECRE	
	MEDICAL EDUCATION, HOD
	HEALTH, HOD
	FAMILY WELFARE, HOD
	INSTITUTE OF PREVENTIVE MEDICINE, HOD
	DEPARTMENT OF AYURVEDA,YOGA,UNANI,SIDDHA & HOMOEOP
	DRUGS CONTROL ADMN, HOD
HOME, SECRETARIAT DEPARTMENT	
	DIRECTOR GENERAL & INSPECTOR GENERAL OF POLICE, HO

	DIRECTOR GENERAL & INSPECTOR GENERAL OF PRISON, HO
	PRINTING, STATIONERY & STORES PURCHASE, HOD
	DIRECTOR GENERAL OF FIRE AND EMERGENCY SERVICES, H
	SAINIK WELFARE, HOD
	POLICE ACADEMY
	COMMISSIONER OF CITY POLICE, HOD
	I.G.P. INTELLIGENCE
	PRINCIPAL CIVIL DEFENCE DMI
	I.G.P. HOME GUARDS
	I.G.P. AP SPECIAL PROTECTION FORCE
	I.G. GREY HOUNDS
	COMMISSIONER OF CYBERABAD POLICE, HOD
	DIRECTOR GENERAL, ORGANISATION OF COUNTER TERRORIS
HOUSING DEPARTMENT, SECRETARIAT DEPARTMENT	
	WEAKER SECTION HOUSING, HOD
IRRIGATION & COMMAND AREA DEVELOPMENT, SECRETARIAT	
	COMMISSIONER, COMMAND AREA DEVELOPMENT AUTHORITY,
	DIRECTOR, GROUND WATER DEPARTMENT, HOD
	CHIEF ENGINEER, A.P. ENGINEERING RESEARCH LABORATO
	ENGINEER-IN-CHIEF (ADMINISTRATION), HOD
	ENGINEER-IN-CHIEF, MAJOR IRRIGATION, FLOOD CONTROL
	ENGINEER-IN-CHIEF, MEDIUM IRRIGATION, HOD
	CHIEF ENGINEER, MINOR IRRIGATION, HOD
	CHIEF ENGINEER, NAGARJUNA SAGAR PROJECT, HOD
	CHIEF ENGINEER, SREERAM SAGAR PROJECT, STAGE-II, H
	CHIEF ENGINEER, NEELAM SANJEEVA REDDY SAGAR SREESA
	CHIEF ENGINEER, N.T.R TELUGU GANGA PROJECT, HOD
	ADMINISTRATOR-CUM-CHIEF ENGINEER, SREERAM SAGAR PR
	SECRETARY, TUNGABHADRA BOARD, TUNGABHADRA DAM, HOD
	CHIEF ENGINEER, VAMSADHARA, YELERU, POLAVARAM PROJ
	CHIEF ENGINEER, GODAVARI LIFT IRRIGATION SCHEME, W
	CHIEF ENGINEER, CENTRAL DESIGN ORGANISATION, HOD
	CHIEF ENGINEER, INTER STATE WATER RESOURCES, HOD
	COMMISSIONER OF TENDERS, HOD
	CHIEF ENGINEER (PROJECTS), IRRIGATION, KADAPA, HOD
	CHIEF ENGINEER, HYDROLOGY, HOD
	COMMISSIONER, KRISHNA BASIN
	COMMISSIONER, GODAVARI BASIN
	CHIEF ENGINEER (PROJECTS), NORTH COASTAL DISTRICTS
	CHIEF ENGINEER (PROJECTS), ONGOLU
	CHIEF ENGINEER (PROJECTS), ANANTAPUR
	CHIEF ENGINEER, INDIRA SAGAR POLAVARAM PROJECT
	CHIEF ENGINEER (PROJECTS), MAHABOONNAGAR
	PROJECT DIRECTOR, PPMU, APWSIP
	CHIEF ENGINEER, FFC (SRSP) & SYP, LMD COLONY, KARI
	CHIEF ENGINEER (PROJECTS), IRRIGATION, KURNOOL
	COMMISSIONER, RESETTLEMENT AND REHABILITATION, HOD
	CHIEF ENGINEER, QUALITY CONTROL WING FOR ANDHRA RE
	CHIEF ENGINEER, QUALITY CONTROL WING FOR TELANGANA
	CHIEF ENGINEER, QUALITY CONTROL WING FOR RAYALASEE
	CHIEF ENGINEER, DR. B.R. AMBEDKAR PRANAHITA-CHEVEL
	CHIEF ENGINEER, RAJIV SAGAR, INDIRA SAGAR LIFT IRR
	CHIEF ENGINEER, FLOOD BANKS
	CHIEF ENGINEER, MODERNISATION
	CHIEF ENGINEER, CWC CLEARANCE AND AIBP ASSISTANCE,

INFRASTRUCTURE AND INVESTMENT DEPARTMENT	
	DIRECTOR OF STATE PORTS, KAKINADA
INDUSTRIES AND COMMERCE, SECRETARIAT DEPARTMENT	
	INDUSTRIES, HOD
	HANDLOOMS & TEXTILES, HOD
	MINES AND GEOLOGY, HOD
	SUGAR CANE COMMISSIONER, HOD
	COMMERCE AND EXPORT PROMOTION, HOD
	CHAIRMAN, INFRASTRUCTURE AUTHORITY
INFORMATION TECHNOLOGY & COMMUNICATIONS, SECRETARIAT	
	DIRECTOR, ELECTRONICALLY DELIVERABLE SERVICES, HOD
LABOUR AND EMPLOYMENT, SECRETARIAT DEPARTMENT	
	EMPLOYMENT AND TRAINING, HOD
	LABOUR, HOD
	LABOUR COURT-I, HYDERABAD
	FACTORIES, HOD
	CHAIRMAN, ADDITIONAL INDUSTRIAL TRIBUNAL
	CM-CUM-PO INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT
	LABOUR COURT-II, HYDERABAD
	LABOUR COURT-III, HYDERABAD
	LABOUR COURT, GUNTUR
	LABOUR COURT-CUM-INDUSTRIAL TRIBUNAL, VISAKHAPATNA
	LABOUR COURT, ANANTAPUR
	LABOUR COURT, WARANGAL
	LABOUR COURT, GODAVARIKHANI
	INDUSTRIAL TRIBUNAL-I, HYDERABAD
	ADDITIONAL INDUSTRIAL TRIBUNAL, HYDERABAD
	INDUSTRIAL TRIBUNAL-II, HYDERABAD
	INSURANCE MEDICAL SERVICES, HOD
LAW DEPARTMENT, SECRETARIAT DEPARTMENT	
	REGISTRAR OF HIGH COURT
	PROSECUTIONS, HOD
	ADVOCATE GENERAL'S OFFICE
	MEMBER SECRETARY, STATE LEGAL SERVICES AUTHORITY
	A.P JUDICIAL ACADEMY
	LEGISLATIVE SECRETARIAT
MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT, SE	
	MUNICIPAL ADMINISTRATION, HOD
	TOWN AND COUNTRY PLANNING
	PUBLIC HEALTH
MINORITIES WELFARE DEPARTMENT, SECRETARIAT DEPARTMENT	
	MINORITIES COMMISSION
	MINORITIES WELFARE
PUBLIC ENTERPRISES, SECRETARIAT DEPARTMENT	
PLANNING, SECRETARIAT DEPARTMENT	
	ECONOMICS AND STATISTICS, HOD
FINANCE (WORKS & PROJECTS), SECRETARIAT DEPARTMENT	
PANCHAYAT RAJ AND RURAL DEVELOPMENT, SECRETARIAT D	
	PANCHAYAT RAJ, HOD
	ENGINEER-IN-CHIEF (GENERAL & PANCHAYAT RAJ)
	ELECTION COMMISSION
	RURAL DEVELOPMENT. HOD
	CHIEF ENGINEER, RURAL WATER SUPPLY
	APARD
	WOMEN EMPOWERMENT & SELF EMPLOYMENT

REVENUE DEPARTMENT, SECRETARIAT DEPARTMENT	
	LAND ADMINISTRATION,HOD
	COMMERCIAL TAXES,HOD
	EXCISE,HOD
	SETTLEMENT AND LAND RECORDS, HOD
	SPECIAL COURT UNDER AP LAND GRABBING (PROHIBITION)
	ENDOWMENTS,HOD
	REGISTRATION AND STAMPS, HOD
	EDITOR DIST GAZETTERS, HOD
	COMMISSIONER FOR RELIEF, HOD
	SALES TAX APPELLATETRIBUNAL, HOD
	SETTLEMENTS, HOD
	SURVEY AND LAND RECORDS, HOD
	REGISTRAR GENERAL OF BIRTHS, DEATHS & MARRIAGES, H
	RAIN SHADOW AREAS DEVELOPMENT DEPARTMENT
SOCIAL WELFARE, SECRETARIAT DEPARTMENT	
	SOCIAL WELFARE,HOD
	TRIBAL WELFARE,HOD
	CHIEF ENGINEER, TRIBAL WELFARE, HOD
TRANSPORT, ROADS AND BUILDINGS DEPARTMENT, SECRETARIAT	
	ENGINEER-IN-CHIEF ROADS, HOD
	TRANSPORT COMMISSIONER, A.P, HOD
	CHIEF ENGINEER BUILDING, HOD
	CHIEF ENGINEER (R&B), EAP, RDC, HOD
	CHIEF ENGINEER, NABARD, HOD
	CHIEF ENGINEER, APHM&ECRP, HOD
	ENGINEER-IN-CHIEF (R&B, NH, ADMN. CRF, ROB/RUBS),
	ENGINEER-IN-CHIEF (R&B) FC & HUDCO, HOD
WOMEN DEVELOPMENT, CHILD WELFARE AND DISABLED WELFARE	
	WOMEN DEVELOPMENT & CHILD WELFARE, HOD
	DISABLED WELFARE, HOD
	JUVENILE WELFARE,HOD
YOUTH ADVANCEMENT, TOURISM AND CULTURE, SECRETARIA	
	CULTURAL AFFAIRS
	TOURISM
	YOUTH SERVICES,YUVASAKTI
	N C C
	SAAP L.B.STADIUM
	ARCHAEOLOGY & MUSEUMS, HOD

17.6.2. Subject to the same restrictions as in paragraph 17.6.1 the following officers may sanction reappropriations out of the amounts placed at their disposal to the extent indicated:-

- i. **Superintending Engineers:-** under all major heads of expenditure under the control between heads, subordinate to a minor head provided that under the major heads 2059 public works,2216 housing, 3054 Roads and Bridges, 4059 Capital outlay on public works, 4216 Capital Outlay on housing, 5054 Capital Outlay on Road and Bridges, they may sanction reappropriation only under the following heads:-
 - Original Works – Buildings
 - Original Works - Communications
 - Original Works – Miscellaneous.

- ii. **Executive Engineers** – Under 2059 Public Works, 2216 Housing, 3054 Roads and Bridges, 4059 Capital Outlay on Public Works, 4216 Capital Outlay on Housing, 5054 Capital Outlay on Roads and Bridges, between one major work and another.
 - iii. **Chief Electrical Inspector to Government** – Between the sub-heads and the detailed heads of appropriation within the minor head “103. Collection charges – Electricity Duty” under the major head “2045. Other Taxes and Duties on Commodities and Services”.
 - iv. **Conservator of Forests** – Under 2406 Forestry, and Wild life” Except under the minor head “Direction and Administration”.
1. As an exception to the restriction in paragraph 20.6.1 © above the Chief Engineer (Road And Buildings), Superintending Engineers and Executive Engineers of the public Works Department may sanction a reappropriation for a new minor work falling under “2059 public Works”, “2216 Housing”, and “3054 Roads And Bridges” for which no provision has been made in the budget, provided that the cost of such work does not exceed Rs.2,500.
 2. The powers of officers of the Public Works and Irrigation departments to sanction reappropriations are subject also to the following further restrictions:-
 - i. A reappropriation should not involve transfer of funds to meet expenditure on a work or project which has not received the requisite administrative approval and technical sanction, and should not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded.
 - ii. The total appropriation for minor works under a minor head under “2059 Public Works, 2216 Housing and 3054 Roads and Bridges” should not be exceeded.
 - iii. The amount reappropriated from or to a single major work should not exceed Rs.25,000 in the case of the Chief Engineer and Superintending Engineers and Rs.5,000 in the case of Executive Engineers.
 - iv. Under the heads “4700 Capital Outlay on Major Irrigation”, “4701 Capital outlay on Medium Irrigation” and “2700 Major Irrigation”, “2701 Medium Irrigation”, the amount of reappropriation sanctioned by the Chief Engineer from a particular project or system to another should not exceed Rs.10,000 Superintending Engineers have no power to sanction reappropriation from one project or system to another under any of the Irrigation heads.

17.6.5. The first restriction in paragraph 17.6.4 will apply also to the powers of reappropriation delegated to the Chief Engineer for Electricity. The powers of the Chief Engineer for Electricity and the Chief Electrical Inspector to Government to sanction Reappropriation are subject to the further condition that the amount re-appropriated from one unit of appropriation to another does not exceed Rs.10,000 and Rs.2,000 respectively.

17.7. The Chief Controlling Officers in the Forest, Irrigation, Roads and Buildings and Electricity Departments will be held responsible for seeing that the officers subordinate to them exercise properly the powers of reappropriation delegated to them and that no irregular reappropriations are allowed.

17.8. If the appropriation under a unit is reduced by reappropriation sanctioned by a competent authority or by resumption, the expenditure debitable to the unit should be restricted to the reduced appropriation. No authority subordinate to the one which sanctioned the reduction in the original appropriation may increase the appropriation in the exercise of its own powers of reappropriation, unless the previous consent of the authority which reduced the appropriations has been obtained. If the authority be the Government in the Finance Department, the sanction should be applied for, when necessary, through the Government in the administrative department concerned.

INSTRUCTIONS FOR THE PREPARATION, SUBMISSION ETC., OF REAPPROPRIATION STATEMENTS

17.9. Proposals for reappropriations, which heads of departments and other authorities are not competent to sanction should be submitted with two copies of the reappropriation statements to the administrative department of Government which may sanction them if competent to do so, or forward them to the Finance Department for sanction.

17.10. (i) When any reappropriation is sanctioned the authority which accords the sanction should draw up its proceedings and forward one copy direct to the Accountant General and one copy to the Government in the administrative department which will transmit it to the finance Department. When the sanctioning authority is not the head of a department, these copies should be forwarded to the Government through the latter.

(ii) An application to the Government for a reappropriation of funds should be prepared and the head of the department should submit it direct to the Administrative Department as a rule. But Proposal for reappropriations relating to 'Public Works Establishments' or which involve expenditure not falling within an existing sub-head should be submitted through the Accountant General who, in the latter case, will advise the government as to the appropriate sub-head under which the additional appropriation may be sanctioned.

(iii) Separate statements should be prepared for reappropriation relating to charged and voted expenditure respectively. When a Chief Controlling Officer controls the expenditure under more than one grant, separate surrender and reappropriation statements should be submitted for each grant. The reason for the additional expenditure and the savings should be explained clearly and fully on the reverse of the relevant form or in a covering letter.

IV. SUPPLEMENTARY APPROPRIATION

17.11. As stated in paragraphs 17.3.1 to 17.3.7 a supplementary appropriation is an addition to the total authorized grant and has to be obtained in the manner prescribed in Article 205 of the Constitution, passing through the same stages of legislative procedure as the annual financial statement.

17.12.. Supplementary appropriations are required in the following cases:-

- i. when the amount included in a grant (charged or voted section) is found to be insufficient for the expenditure which has to be incurred during the year, irrespective of the causes contributing to the increase;
- ii. when expenditure whether charged or voted, has to be incurred on a new service contemplated in the Appropriation Act for the year even though it can be met wholly or in part by reappropriation within the amount of the authorized expenditure under a grant;
- iii. When it is desired to obtain the prior approval of the Legislature to a scheme involving large financial commitments even though little or no expenditure on that account may be anticipated in the Budget year.

17.13.1. The primary responsibility in regard to proposals for supplementary appropriations rests on the Chief Controlling Officer. He should explain clearly not only why a supplementary appropriation is required but also why the need for the funds was not foreseen at the time when the original estimates were framed. The Government will not accept any proposal for a supplementary appropriation unless they are convinced that , if the supplementary appropriation is not sanctioned, serious inconvenience will be caused to the public service. The Chief Controlling Officer should , therefore, give his reasons for thinking that such inconvenience would be caused if the proposal was rejected.

17.13.2. Greatest care should be taken in submitting proposals for supplementary appropriations, as the procedure for obtaining them involves considerable labour. If, moreover, after the close of the financial year any supplementary appropriations actually obtained are found to have been unnecessary, this will be regarded as an irregularity and the Accountant General will draw attention to it in the Audit Report on the Appropriation Accounts which is presented to the Legislature and Examined by the Committee on Public Accounts.

17.13.3. Proposals for supplementary appropriations should be submitted to the Government in the administrative departments concerned as and when the necessity arises. The administrative department will examine the proposals received by them and forward them with their recommendations to the Finance Department. Proposals received direct by the Finance Department will be referred to the administrative departments concerned for their remarks, and the administrative departments will ask the Chief Controlling Officer of the grant concerned, if necessary, for his opinion as to whether the application may be complied with. If a supplementary appropriation is required solely on account of the insufficiency of the original appropriation placed at the disposal of the Controlling Officer concerned, and if there are savings resumed and held under the grant concerned which the Controlling Officer was not aware of, the Finance Department will, if convinced of the necessity for the supplementary appropriation, sanction by reappropriation from these savings. If there are no such savings, the procedure prescribed for laying before the Legislature supplementary statements of expenditure will be followed.

17.13.4. Copies of all sanctions accorded by the Finance Department and of the Appropriation Act pertaining to the supplementary statement of expenditure will be communicated to the Accountant General, the administrative department and the Chief Controlling Officers concerned in all cases.

17.13.5. Resumption of savings, reappropriations and supplementary appropriations may be authorised by the competent authority upto and including the last day of financial year concerned, but not after its expiry. The latest dates by which proposals that require the sanction of the Government should reach the Government are as shown below:-

- i. Receipt in the administrative department of proposals from Chief Controlling Officer and from local bodies in the case of proposals to be submitted by them – 15th February.
- ii. Receipt in the Finance Department from the administrative department --- 25th February.
- iii. In the case of savings relating to special items (eg., expenditure on land acquisition, payment of cost of materials and disbursement of grant-in-aid) which could not be foreseen earlier, surrenders may be made to the Finance Department upto the 20th March, if the amount involved exceeds Rs.10,000 or 10 per cent of the final appropriation, whichever is greater under the concerned unit of appropriation.
- iv. In exceptional cases, Finance Department may be advised of further savings upto the 25th March, if the amount involved under the unit of appropriation concerned exceeds 10 per cent of the final appropriation or rupees one lakh, whichever is greater.

- v. When proposals for surrender are made later i.e., by the 20th March or 25th March, full explanations should be given as to why the savings could not be foreseen earlier.

17.14. Proposals for surrender which are received very late run the risk of not being accepted by the Finance Department, even if there are adequate reasons, as resumption orders cannot be issued by the Government after the 31st March. All proposals for surrender of savings should, therefore, be sent to the Finance Department as soon as they are foreseen and officers who make any belated surrender which could have been made earlier, will be held personally responsible for the irregularity. Proposals received after the prescribed dates will not be considered by the Finance Department.

V. SAVINGS IN OR EXCESSES OVER THE FINAL APPROPRIATIONS FOR A FINANCIAL YEAR

17.15. 15th of February has been fixed as the latest date for submission to the Government by Controlling Officers of applications for surrender of savings in appropriations and for reappropriations and supplementary appropriations. While it is the duty of supplying department to arrange to raise a debit against the receiving department, it is equally the duty of the Chief Controlling Officers to remind the supplying department where necessary and see that a debit is raised in time and adjusted so as to avoid lapses of the funds provided for the purpose. This should enable them to formulate their final requirements for the year on the basis of the actual expenditure in the first nine or ten months and the anticipated requirements of the remaining months of the financial year. Savings or excesses remaining unregularised at the end of the year should occur only very rarely, if at all, and cannot as a rule be justified, unless they are due to circumstances beyond the control of the departmental officers concerned, e.g., the incurring of inevitable or emergent expenditure which could not have been foreseen. Such expenditure should not be carried over to the subsequent year, solely on the ground of absence of budget appropriation.

17.16. The final appropriation and the actual expenditure in the year under each head of appropriation within the several grants will be shown in the detailed appropriation accounts prepared by the Accountant General, after the close of the financial year, together with the explanation reported to him by the Controlling Officer. The Accountant General will also mention under the head "Control of Expenditure" in his general review of the results of audit in the Audit Report on the Appropriation Accounts:-

- (i) such variations under individual heads of appropriation, as he may deem to be of importance; and
- (ii) excesses or savings in the total final appropriations for each grant head, separately for voted and charged expenditure.

17.17.1. All Heads of Departments and Chief Controlling Officers should keep ready the explanations for all variations between the original and final grant and between the final grant and actual expenditure, so that the Draft Appropriation Accounts which will be sent to them by the Accountant General may be returned to him within a fortnight of its receipt after due scrutiny of the figures and with the explanation required. It should be noted that explanations have to be furnished to the Accountant General for variations in all cases irrespective of the amount involved, though most of them may not be finally incorporated in the Appropriation Accounts.

17.17.2. The following further instructions should also be carefully observed by all Heads of Departments and Controlling Officers:-

- (i) Explanations for variations should be concise, accurate and fully informative and should contain information as to whether the variations was inevitable and whether it could not be foreseen;
- (ii) Vaguely worded phrases such as "original provision proved insufficient or excessive", "based on progress of actuals etc.," should be avoided;
- (iii) It should be specifically stated why the original provision proved insufficient or excessive and how and why the actuals varied from the estimates;
- (iv) If the variation is due to more than one cause, the amounts due to each cause should be stated.

17.17.3. Variations mentioned by the Accountant General in the Audit Report will ordinarily be considered by the Committee on Public Accounts, which will make such recommendations as it may deem necessary, after considering the administrative department's notes based on the explanations of the Chief Controlling Officers for the variations. Explanations obtained by the administrative departments for the explanations not considered by the Public Accounts Committee should be forwarded with the administrative department's remarks to the Finance Department, which will request the administrative departments, when necessary to draw the attention of the Controlling Officer concerned to any instance of defective budgeting or control of expenditure in order that it may not be repeated.

17.17.4. Excesses over total final appropriations under the several grants, whether in the charged or in the voted section, should be included in a statement of excess expenditure, which will be presented to the Legislature.

CHPATER- 18

COMMITTEE ON PUBLIC ACCOUNTS

18.1. The Committee on Public Accounts is a Committee of the Legislative Assembly constituted in the manner laid down in rule 226 of those Andhra Pradesh Legislative Assembly Rules. Its primary function, as laid down in rule 225 of those rules, is to scrutinize the reports of the Comptroller and Auditor General relating to the Annual Appropriation Accounts of the State, which are submitted to the Governor under Article 151(2) of the Constitution of India, laid before the Legislature, and then referred by the Assembly to the Committee on Public Accounts. It is also open to the Finance Department to refer other matters to this Committee when necessary.

18.2. The Committee will meet at such times and places as the Chairman may fix. The Secretary to the Legislative Assembly or any Gazetted Officer of the Legislative Assembly authorized by him with the consent of the Speaker serves as Secretary to the Committee and he will intimate the time and place of each meeting and send the agenda and connected papers to the members, ordinarily not later than seven days before the date of the meeting. The period of notice may be reduced or dispensed with in particular cases on grounds of urgency with the approval of the Committee. Five members, including the Chairman, will constitute a quorum for a meeting. The Secretary for approval will record the proceedings of each meeting by the Chairman, and a copy will be communicated to each member for information.

18.3.1. The Annual Appropriation Accounts and the Audit Reports thereon are prepared in such form as may be prescribed by the Comptroller and Auditor General from time to time. Before changing the prescribed form, the usually consults the Finance Department, who may, if necessary, obtain the advice of the Committee on Public Accounts on the proposed change.

18.3.2. The Legislature Secretariat will prepare in consultation with the Accountant General a list of the items in the Annual Appropriation Accounts and Audit Report on which notes should be prepared by the administrative departments of the Secretariat concerned for the information of the Committee. A copy of this list will be forward to each member who may, if he wishes, suggest the inclusion in it of any other item or items mentioned in the Appropriation Accounts and Audit Report.

18.4. The Secretary to the Committee, the Secretary of the administrative department of the Secretariat concerned, and the Account General or an Officer deputed by him, will ordinarily attend every meeting of the Committee. It is open to the Committee to require also the presence of any head of a department or any other Government servant at particular meetings, when subjects with which he is concerned are considered. The Account General may be assisted by the Gazetted Officer of his office who investigated a particular case. The Accountant General may offer suggestions on all points considered by the Committee and may suggest questions to be put to witnesses.

18.5.1. The recommendations of the Committee will be embodied in a report which will be signed by each member, including the Chairman. This report will be presented to the Legislative Assembly by the Chairman of the Committee or in his absence by any other member of the Committee. But the report will not be taken up for consideration by the House as a matter of a course. If, however, on a later date there will be any need for the House to consider the report, it will be taken up on a motion given notice of by any member. It will be open to the Assembly to discuss the report and to make additional recommendation to the Government in connection with matters dealt with in the report, if it so desires.

18.5.2. Copies of the report will also be laid on the table of the Legislative Council. The Legislature Secretariat will forward copies of the report of the Committee and the recommendations of the Legislative Assembly thereon to the Accountant General and to the Comptroller and Auditor General.

18.6. The Legislature Secretariat is responsible for seeing that the recommendations of the committee on Public Accounts and of the Legislative Assembly are duly considered and that the orders passed on them are communicated to the Accountant General. A memorandum showing the action taken each year on such recommendations will be prepared by the Legislature Secretariat and placed before the Committee for consideration and incorporation in its next report.

18.7. The Legislature Secretariat will bring upto-date the "Epitome of the report of the Committees on Public Accounts" at intervals ordinarily of five years.

CHPATER- 19
FINANCIAL POWERS AS PER CONSTITUTION OF INDIA

199. **Definition of "Money Bills:** (1) For the purposes of this Chapter, a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely:—

- (a) the imposition, abolition, remission, alteration or regulation of any tax;
- (b) the regulation of the borrowing of money or the giving of any guarantee by the State, or the amendment of the law with respect to any financial obligations undertaken or to be undertaken by the State;
- (c) the custody of the Consolidated Fund or the Contingency Fund of the State, the payment of moneys into or the withdrawal of moneys from any such Fund;
- (d) the appropriation of moneys out of the Consolidated Fund of the State;
- (e) the declaring of any expenditure to be expenditure charged on the Consolidated Fund of the State, or the increasing of the amount of any such expenditure;
- (f) the receipt of money on account of the Consolidated Fund of the State or the public account of the State or the custody or issue of such money; or
- (g) any matter incidental to any of the matters specified in sub-clauses (a) to (f).

(2) A Bill shall not be deemed to be a Money Bill by reason only that it provides for the imposition of fines or other pecuniary penalties, or for the demand or payment of fees for licences or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.

(3) If any question arises whether a Bill introduced in the Legislature of a State which has a Legislative Council is a Money Bill or not, the decision of the Speaker of the Legislative Assembly of such State thereon shall be final.

(4) There shall be endorsed on every Money Bill when it is transmitted to the Legislative Council under article 198, and when it is presented to the Governor for assent under article 200, the certificate of the Speaker of the Legislative Assembly signed by him that it is a Money Bill.

200. **Assent to Bills:** When a Bill has been passed by the Legislative Assembly of a State or, in the case of a State having a Legislative Council, has been passed by both Houses of the Legislature of the State, it shall be presented to the Governor and the Governor shall declare either that he assents to the Bill or that he withholds assent there from
or that he reserves the Bill for the consideration of the President:

Provided that the Governor may, as soon as possible after the presentation to him of the Bill for assent, return the Bill if it is not a Money Bill together with a message requesting that the House or Houses will reconsider the Bill or any specified provisions thereof and, in particular, will consider the desirability of introducing any such amendments as he may recommend in his message and, Assent to Bills. when a Bill is so returned, the House or Houses shall reconsider the Bill accordingly, and if the Bill is passed again by the House or Houses with or without amendment and presented to the Governor for assent, the Governor shall not withhold assent there from:

Provided further that the Governor shall not assent to, but shall reserve for the consideration of the President, any Bill which in the opinion of the Governor would, if it became law, so derogate from the powers of the High Court as to endanger the position which that Court is by this Constitution designed to fill.

Bills reserved for consideration

201. When a Bill is reserved by a Governor for the consideration of the President, the President shall declare either that he assents to the Bill or that he withholds assent there from:

Provided that, where the Bill is not a Money Bill, the President may direct the Governor to return the Bill to the House or, as the case may be, the Houses of the Legislature of the State together with such a message as is mentioned in the first proviso to article 200 and, when a Bill is so returned, the House or Houses shall reconsider it accordingly within a period of six months from the date of receipt of such message and, if it is again passed by the House or Houses with or without amendment, it shall be presented again to the President for his consideration.

Procedure in Financial Matters

202. **Annual financial statement:** (1) The Governor shall in respect of every financial year cause to be laid before the House or Houses of the Legislature of the State a statement of the estimated receipts and expenditure of the State for that year, in this Part referred to as the "annual financial statement".

(2) The estimates of expenditure embodied in the annual financial statement shall show separately—

- (a) the sums required to meet expenditure described by this Constitution as expenditure charged upon the Consolidated Fund of the State; and
- (b) the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State;

and shall distinguish expenditure on revenue account from other expenditure.

(3) The following expenditure shall be expenditure charged on the Consolidated Fund of each State—

- (a) the emoluments and allowances of the Governor and other expenditure relating to his office;
- (b) the salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly and, in the case of a State having a Legislative Council, also of the Chairman and the Deputy Chairman of the Legislative Council;
- (c) debt charges for which the State is liable including interest, sinking fund charges and redemption charges, and other expenditure relating to the raising of loans and the service and redemption of debt;
- (d) expenditure in respect of the salaries and allowances of Judges of any High Court;
- (e) any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal;
- (f) any other expenditure declared by this Constitution, or by the Legislature of the State by law, to be so charged.

203. **Procedure in Legislature with respect to estimates:** (1) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of a State shall not be submitted to the vote of the Legislative Assembly, but nothing in this clause shall be construed as preventing the discussion in the Legislature of any of those estimates.

(2) So much of the said estimates as relates to other expenditure shall be submitted in the form of demands for grants to the Legislative Assembly, and the Legislative Assembly shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein.

(3) No demand for a grant shall be made except on the recommendation of the Governor.

204. **Appropriation Bills:** (1) As soon as may be after the grants under article 203 have been made by the Assembly, there shall be introduced a Bill to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet—

- (a) the grants so made by the Assembly; and
- (b) the expenditure charged on the Consolidated Fund of the State but not exceeding in any case the amount shown in the statement previously laid before the House or Houses.

(2) No amendment shall be proposed to any such Bill in the House or either House of the Legislature of the State which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the State, and the decision of the person presiding as to whether an amendment is inadmissible under this clause shall be final.

(3) Subject to the provisions of articles 205 and 206, no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of this article.

205. **Supplementary additional or excess grants:** (1) The Governor shall:-

- (a) if the amount authorized by any law made in accordance with the provisions of article 204 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, or
- (b) if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year,

cause to be laid before the House or the Houses of the Legislature of the State another statement showing the estimated amount of that expenditure or cause to be presented to the Legislative Assembly of the State a demand for such excess, as the case may be.

(2) The provisions of articles 202, 203 and 204 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorizing the appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or the grant in respect of such demand as they have effect in relation to the annual financial statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorization of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure or grant.

206. **Vote on Account, Votes of credit and exceptional grants:** (1) Notwithstanding anything in the foregoing provisions of this Chapter, the Legislative Assembly of a State shall have power—

- (a) to make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in article 203 for the voting of such grant and the passing of the law in accordance with the provisions of article 204 in relation to that expenditure;
- (b) to make a grant for meeting an unexpected demand upon the resources of the State when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an annual financial statement;
- (c) to make an exceptional grant which forms no part of the current service of any financial year;

and the Legislature of the State shall have power to authorize by law the withdrawal of moneys from the Consolidated Fund of the State for the purposes for which the said grants are made.

(2) The provisions of articles 203 and 204 shall have effect in relation to the making of any grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the annual financial statement and the law to be made for the authorization of appropriation of moneys out of the Consolidated Fund of the State to meet such expenditure.

207. **Special Provisions as to financial Bills:** (1) A Bill or amendment making provision for any of the matters specified in sub-clauses (a) to (f) of clause (1) of article 199 shall not be introduced or moved except on the recommendation of the Governor, and a Bill making such provision shall not be introduced in a Legislative Council:

Provided that no recommendation shall be required under this clause for the moving of an amendment making provision for the reduction or abolition of any tax.

(2) A Bill or amendment shall not be deemed to make provision for any of the matters aforesaid by reason only that it provides for the imposition of fines or other pecuniary penalties, or for the demand or payment of fees for licences or fees for services rendered, or by reason that it provides for the imposition, abolition, remission, alteration or regulation of any tax by any local authority or body for local purposes.

(3) A Bill which, if enacted and brought into operation, would involve expenditure from the Consolidated Fund of a State shall not be passed by a House of the Legislature of the State unless the Governor has recommended to that House the consideration of the Bill.

Consolidated Funds and Public Accounts of India and of the States

266. (1) Subject to the provisions of article 267 and to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues received by the Government of India, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of India", and all revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of the State".

(2) All other public moneys received by or on behalf of the Government of India or the Government of a State shall be credited to the public account of India or the public account of the State, as the case may be.

(3) No moneys out of the Consolidated Fund of India or the Consolidated Fund of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution.

267. Contingency Fund: (1) Parliament may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of India" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the President to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorization of such expenditure by Parliament by law under article 115 or article 116.

(2) The Legislature of a State may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of the State" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the Governor [x x x] of the State to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature of the State by law under article 205 or article 206.

283. Custody, etc., of Consolidated Fund, Contingency Funds and moneys credited to the public accounts:- (1) The custody of the Consolidated Fund of India and the Contingency Fund of India, the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of India, their payment into the public account of India and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by Parliament, and, until provision in that behalf is so made, shall be regulated by rules made by the President.

(2) The custody of the Consolidated Fund of a State and the Contingency Fund of a State, the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of the State, their payment into the public account of the State and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by the Legislature of the State, and, until provision in that behalf is so made, shall be regulated by rules made by the Governor [x x x] of the State.

293. Borrowing by States: (1) Subject to the provisions of this article, the executive power of a State extends to borrowing within the territory of India upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the Legislature of such State by law and to the giving of guarantees within such limits, if any, as may be so fixed.

(2) The Government of India may, subject to such conditions as may be laid down by or under any law made by Parliament, make loans to any State or, so long as any limits fixed under article 292 are not exceeded, give guarantees in respect of loans raised by any State, and any sums required for the purpose of making such loans shall be charged on the Consolidated Fund of India.

(3) A State may not without the consent of the Government of India raise any loan if there is still outstanding any part of a loan which has been made to the State by the Government of India or by its predecessor Government, or in respect of which a guarantee has been given by the Government of India or by its predecessor Government.

(4) A consent under clause (3) may be granted subject to such conditions, if any, as the Government of India may think fit to impose.

PART - III

APPENDICES

PART III - APPENDICES

APPENDIX - I

{See Paragraphs 3.5 and 13.4}

Standard Objects of Expenditure (Detailed Heads of Account)

LIST OF NEW OBJECT HEADS

Code	Description
010	Salaries
011	Pay
012	Allowances
013	Dearness Allowance
014	Sumptuary Allowance
015	Interim Relief
016	House Rent Allowance
017	Medical Reimbursement
018	Encashment of Earned Leave
019	Leave Travel Concession
020	Wages
030	Overtime Allowance
040	Pensionary Charges
041	Pensions
042	Gratuities
050	Rewards
110	Domestic Travel Expenses
111	Travelling Allowance
112	Bus Warrants
113	T.A./D.A. to Non Official Members
114	Fixed Travelling Allowance
115	Conveyance Allowance
120	Foreign Travel Expenses
121	Foreign Travel Expenses
122	T.A./D.A. to Non Official Members
130	Office Expenses
131	Service Postage, Telegram and Telephone Charges
132	Other Office Expenses
133	Water and Electricity Charges
134	Hiring of Private Vehicles
140	Rents, Rates and Taxes
150	Royalty
160	Publications
200	Other Administrative Expenses
210	Supplies and Materials
211	Materials and Supplies
212	Drugs and Medicines
220	Arms and Ammunition

Code	Description
230	Cost of Ration/Diet Charges
240	Petrol, Oil and Lubricants
250	Clothing, Tentage and Store
260	Advertisements, Sales and Publicity Expenses
270	Minor Works
271	Other Expenditure
272	Maintenance
273	Workcharged Establishment
274	HTCC Charges
275	Buildings
278	Emergency Repairs
280	Professional Services
281	Pleaders fees
282	Payments to Home Guards
283	Payments to Anganwadi Workers
284	Other Payments
300	Other contractual services
310	Grants-in-Aid
311	Grants-in-Aid towards Salaries
312	Other Grants-in-Aid
313	Percapita Grants
314	Seignorage Grant
315	E.F.C Grants
316	Maintenance Grant
317	Exgratia Paymwnts (accidental death/compassionate appointment)
318	Obsequies Charges
319	Grants for creation of Capital Assets
320	Contributions
330	Subsidies
340	Scholarships and Stipends
410	Secret Service Expenditure
420	Lumpsum Provision
430	Suspense
431	Purchases- Dr.
432	Stock- Dr.
433	Miscellaneous P.W. Advances-Dr.
434	Work Shop Suspense-Dr.
450	Interest
460	Share of Taxes/duties
500	Other charges
501	Compensation
502	Transport facility
503	Other Expenditure
504	Cosmetic Charges
510	Motor Vehicles
511	Maintenance of Office Vehicles
512	Purchase of Motor Vehicles

Code	Description
520	Machinery and Equipment
521	Purchases
522	Tools and Plant
523	Deduct-Receipts & Recoveries Towards Maintenance
530	Major Works
531	Other Expenditure
532	Lands
533	Buildings
534	Workcharged Establishment
540	Investments
550	Loans and advances
560	Repayment of Borrowings
600	Other capital expenditure
610	Depreciation
620	Reserves
630	Inter Account Transfers
640	Writes Off and Losses
700	Deduct - Recoveries
701	Receipts and Recoveries on Capital Account
702	Receipts and Recoveries due to Tools and Plant
703	Suspense Credits
704	Purchases- Cr.
705	Stock- Cr.
706	Miscellaneous P.W. Advances-Cr.
707	Work Shop Suspense-Cr.
800	User Charges
801	User Charges - Other Expenditure
802	User Charges - Transport Facility
803	User Charges - Travelling Allowance
804	User Charges - Utility Payments
805	User Charges - Other Office Expenses
806	User Charges - Advertisements, Sales and Publicity Expenses
807	User Charges - Maintenance
808	User Charges - Other Payments
809	User Charges - Other Grants-in-Aid
810	User Charges - Other Administrative Expenses
811	User Charges - Materials and Supplies
812	User Charges - Petro, Oil and Lubricants
813	User Charges - Scholarships and Stipends
814	User Charges - Purchases

NOTES:-

010. SALARIES – will include pay, allowances in all forms, of Personnel including honoraria and leave encashment except travel expenses (other than leave travel concession). This object classification will also be utilized for recording expenditure on emoluments and allowances of Heads of States and other high dignitaries including sumptuary allowance.

020. WAGES – will include wages of labourers and of staff at present paid out of contingencies

040. PENSIONARY CHARGES – will include donations to service funds and contributory provident funds in addition to payments of pensions and gratuity in all forms to Government servants, Members of Parliament, freedom fighters, etc. This charges however does not include social security expenditure such as old age pensions etc.

050. REWARDS – will include amount paid to Government servants only as per schemes, if any operative in Ministries/ Departments.

110. DOMESTIC TRAVEL EXPENSES – will cover all expenses on account of travel on duty in India including conveyance and fixed traveling allowance but excluding leave travel concessions which would be part of salaries. This will also include TA/DA to non-official members on account of travel in India.

120. FOREIGN TRAVEL EXPENSES – will cover all expenses on account of travel on duty outside India including deputation of Scientists abroad; This will also include the expenditure on TA/DA to non-official members going on tour abroad.

130. OFFICE EXPENSES –

1. Utility Payments: will include postage, telephone, telegram, water and electricity charges.

2. Office Expenses: will include all contingent expenses for running an office such as furniture, purchase and maintenance of office machinery and equipment, liveries, hot and cold water charges (excluding wages of staff paid from contingencies) stationery, printing of forms. This will also includes "**Hiring of Private Vehicles**". However expenditure on purchase and maintenance of staff cars and other vehicles for office use will come under 510 Motor vehicles.

140. RENTS, RATES AND TAXES – will include payment of rent for hired buildings, municipal rates and taxes etc. It will also include lease charges for land.

160. PUBLICATIONS – will include expenditure on printing of office codes, manuals and other documents whether priced or unpriced but will exclude expenditure on printing of publicity material. This will also include discount to agents on sale of publications etc.

200. OTHER ADMINISTRATIVE EXPENSES – will include expenditure on departmental canteen hospitality/ entertainment expenses, gifts and expenditure on conducted tours, expenditure on Conferences/Seminar/Workshops etc., and expenditure on other training programmes.

210. SUPPLIES AND MATERIALS – will include expenditure on materials and supplies, stores and equipment, drugs and medicines etc.

220. ARMS AND AMMUNITION – will include expenditure on arms and ammunition of Police and other Para Military Establishment.

230. COST OF RATION / DIET CHARGES – will include expenditure on ration of Police and other Para Military Establishments, diet charges to patients in Hospitals and Dispensaries and hostel students.

240. PETROL, OIL AND LUBRICANTS – will include expenditure on Petrol, Oil and Lubricants of all Office and Functional Vehicles.

250. CLOTHING AND TENTAGE – will include expenditure on clothing and tentage of Police and Para Military Establishments.

260. ADVERTISING AND PUBLICITY – will include commission to agents for sale and printing of publicity materials. This would also include expenditure on exhibitions, fairs.

270. MINOR WORKS – will record expenditure on repairs and maintenance of works, machinery and equipment. This will also include expenditure on workcharged establishment.

280. PROFESSIONAL SERVICES – will include charges for legal services, consultancy fees, fees to staff artists, remuneration to the examiners, invigilators etc., for conducting examinations and all other types of remunerations. It will also include payments to Home Guards and Anganwadi Workers.

300. OTHER CONTRACTURAL SERVICES – will include expenditure on service or commitment charges and not include value of gifts received etc. and payments for contract appointment.

310. GRANTS-IN-AID - will include grants-in-aid salaries and other grants including statutory grants to be released to the local bodies and to all other institutions.

320. CONTRIBUTIONS – This will also include expenditure on membership of International bodies.

330. SUBSIDIES - will include all subsidies like rice subsidy, fertilizer subsidy, etc.

500. OTHER CHARGES – will include payment out of discretionary grants, other discounts, customs duty compensation, awards and prizes, reimbursement to RTC for providing transport facility to various categories of public etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head.

510. MOTOR VEHICLES – include purchase and maintenance of all transport vehicles used for both office and functional activities.

520. MACHINERY AND EQUIPMENT - will include machinery equipment, apparatus etc., other than those required for the running of an office and special tools and plants acquired for specific works.

530. MAJOR WORKS – will be classified with reference to financial limits as per classification of major works PWD CODE This will also include cost of acquisition of lands and structures (buildings) and workcharged establishment.

550. LOANS AND ADVANCES – will include all loans and advances granted to other Governments, Public Sector Enterprises, Undertakings and other Government bodies etc. but will exclude repayments of borrowings.

630. INTER ACCOUNT TRANSFER – will include transfer to and from reserve fund etc. Write back from capital to revenues.

640. WRITE OFF / LOSSES – will include write off of irrecoverable loans, losses will include trading losses.

APPENDIX - II
[See Paragraph 7.8J]

Detailed procedure/or distribution of establishment/tools and plant, etc., in respect of Common Public Works Establishments.

(A) Establishment:

The 'Gross Expenditure' on the common establishments of P.W.D. - Roads and Buildings branch will be recorded under the Minor Head, "Direction and Administration" below "2059 Public Works". The Minor Head will have suitable sub-heads such as "Direction", "Designs", "Supervision", "Execution", "Architecture", "Stores Control" etc. from this "Gross Expenditure", the distribution of the charges will be in two stages as explained below :-

(a) The first stage of distribution will be in respect of the establishment charges relatable to Capital Major Heads. The distribution of establishment charges from the omnibus P. W. Major Head to these heads will be calculated on a percentage basis, as per the existing principles in C.P.W.A. Code, the percentages being carefully determined by the Government in such a manner as to remain current for atleast 3 years so as to avoid meticulous and frequent recalculations.

In respect of establishment charges relatable to works done for other Governments, Local Funds, private parties etc., recoveries will be made on percentage basis to be determined by Government and credited to the Major Head- "0059 Public Works- Other Receipts" as revenue.

The debits for the proportionate charges on Establishment apportioned to the Capital Major Heads will be adjusted under the sub-head "Buildings" under the appropriate Programme Minor Heads, against a distinct detailed head (or Object Classification) "Establishment" to be opened for the purpose. The contra credit (minus debit) under "2059 Public Works" will be booked under a distinct sub-head "Deduct- Establishment Charges transferred on percentage basis to Capital Major Heads", below "Direction and Administration". Such 'adjustments may be done monthly in the Public Works Divisional accounts.

(b) The next stage of distribution of the establishment charges under "Direction and Administration" below '2059. Public Works' will be in respect of the works charged to the major heads "2216 Housing" and "3054 Roads and Bridges" only. Distribution of the charges in respect of works charged to other major heads in the revenue section is not necessary. For this purpose from the residuary expenditure under "Direction and Administration" at the end of the year, arrived at after the adjustment at (a) above is carried out, the amounts recovered during the year from other Governments, Local Bodies etc., on percentage basis for work done on their behalf and credited to Public Works as revenue will be notionally deducted to arrive at the net charges on Establishment relating to public works (original works Maintenance and Repairs) in the "Revenue Section". From this net amount, a pro-

rata distribution of the charges to '2216. Housing' and '3054 Roads and Bridges,' will be made according- to works outlay recorded under these major heads vis-a-vis the total revenue expenditure on Public Works (original works Maintenance and Repairs) in all major heads in the Revenue Section. The distributable amounts so calculated 'will be adjusted from 2059 ~ Public Works through a deduct sub-head "Deduct-Establishment Charges transferred Pro-rata to "Housing"/"Roads and Bridges", by per contra debit to "2216. Housing" - "Direction and Administration" and "3054. Roads and Bridges - Direction and Administration", respectively.

(B) Tools and Plant :

The procedure outlined above will be followed mutatis mutandis for distribution of 'Tools and Plant' charges also.

APPENDIX - III
(See paragraph 1.6)
THE ANDHRA PRADESH CONTINGENCY FUND ACT, 1957
(ACT No. ix OF 1957)

Short title and commencement.
Establishment of a Contingency Fund.
Power to make rule
Repeal
Interpretation

[5th September, 1957]

*An Act to provide for the establishment of a Contingency Fund for the State of
Andhra Pradesh*

Whereas clause (2) of article 267 of the Constitution provides that the Legislature of a State may, by law, establish a Contingency Fund in the nature of an imprest;

And whereas it is expedient to establish such a Contingency Fund for the State of Andhra Pradesh ;

Be it enacted in the Eighth Year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Andhra Pradesh Contingency Fund Act, 1957.

(2) It shall come into force at once.

2. Establishment of a Contingency Fund:- (1) There shall be established for the State of Andhra Pradesh a Contingency Fund in the nature of an imprest called "the Contingency Fund of the State of Andhra Pradesh", and consisting of ²[a sum of fifty crore of rupees] withdrawn from the Consolidated Fund of the State.

(2) Such Contingency Fund shall be at the disposal of the Governor of Andhra Pradesh and he shall have authority to make advances there from for the purpose of meeting any unforeseen expenditure, pending authorization of such expenditure by the State Legislature by law under article 205 or article 206 of the Constitution.

(3) As often as any such expenditure is authorized by law as aforesaid, the State Government shall recoup to the Contingency Fund as amount equal to the advance taken from such Fund to meet the expenditure.

<p>1. For Statement of Objects and Reasons, see Andhra Pradesh Gazette, Extraordinary, dated 13th April, 1957, Part IV-A, pages 64-65. 2. Substituted by Andhra Pradesh Contingency Fund (Amendment) Act, 1965 (Andhra Pradesh Act 1984. * See A.P. Gaz, R.S. Pt.I, dt. 20-4-1961, p.125.</p>
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3. Power to make rules:- The State Government may, by notification in the Andhra Pradesh Gazette, make rules for the purposes of carrying into effect the provisions of this Act.

4. Repeal – The Madras Contingency Fund Act, 1950 (Madras Act, XIV of 1950 and the Hyderabad Contingency Fund Act, 1952 (Hyderabad Act XLIII of 1952), are hereby repealed.

5. Interpretation:- The Andhra Pradesh General Clauses Act, 1891, (Act 1 of 1891) apply for the interpretation of this Act as it applies for the interpretation of an Andhra Act.

ANDHRA PRADESH CONTINGENCY FUND RULES, 1961 *

[G.O.Ms.No.122, Finance (B.G), 18th March 1961]

In exercise of the powers conferred by section 3 of the Andhra Pradesh Contingency Fund Act, 1957 (Andhra Pradesh Act 9 of 1957), the Governor of Andhra Pradesh hereby makes the following rules.

RULES

1. These Rules may be called the Andhra Pradesh Contingency Fund Rules, 1961.

2. The Andhra Pradesh Contingency Fund shall be held on behalf of the Government of Andhra Pradesh by the Secretary to the Government of Andhra Pradesh, Finance Department.

3. No advance shall be made out of the Contingency Fund of the State except for the purpose of meeting unforeseen expenditure including expenditure on a new service not contemplated in the annual financial statement pending authorization of such expenditure is the State Legislature under appropriations made by Law.

4. No sanction shall be accorded in the course of a year to a scheme treated as "New Service" without obtaining the previous sanction of the Legislature by presenting a supplementary estimate for the amount required for expenditure on the scheme during the year. If, however, the scheme is so extremely urgent that its introduction cannot be delayed it may be sanctioned, the expenditure being met from an advance taken from the Andhra Pradesh Contingency Fund pending approval of the Legislature. In such cases, the order sanctioning the scheme shall specifically state that the expenditure which will be debited to the appropriate heads of account will be initially met by an advance from the Contingency Fund and that orders in this regard will be issued separately by the Finance Department. A copy of the order as soon as it is issued, shall be sent to the Finance Department with the following information for the purpose of sanctioning the required advance from the Contingency Fund.

(1) The circumstances in which the provisions could not be included in the Annual Budget.

(2) the reasons for which the expenditure cannot be postponed till the voting of the supplementary grant.

(3) the full cost of the proposals for the remaining part of the financial year.

(4) the amount required to be advanced out of the Contingency Fund.

(5) The grant or appropriation to which the expenditure is debitable also indicating the classification of the expenditure in the same detail as it would have been shown if it had been met out of the Consolidated Fund. No expenditure should be incurred until the advance is sanctioned from the Contingency Fund by Government.

5. All orders sanctioning advance from the Contingency Fund shall issue as orders of the Governor. The order sanctioning the advance shall specify the amount, the grant or appropriation to which it relates the number and date of the order sanctioning the scheme, and brief description of the scheme and a copy there is shall be forwarded by the finance Department to the Accountant-General, Andhra Pradesh, with copy to the Administrative Department.

Note:- (1) When an advance is sanctioned from the Contingency Fund, the amount shall continue to remain physically as apart of that fund and shall not go out of it till it is actually withdrawn and spent on the specific purpose for which the advance is sanctioned.

Note:- (2) The orders authorizing an advance from the Contingency Fund, unless it is cancelled as per rule 10 during the interval, shall not lapse with the close of the year, but shall lapse as soon as the Supplementary appropriation Act, incorporating the Grants Authorized in the Legislature is passed and becomes Law.

6. Actual expenditure incurred against advance from the Contingency Fund shall be accorded in the account relating to the Contingency Fund in the same details as it would have been shown if it had been paid out of the Consolidated Fund of the State. The instructions issued by the Accountant General regarding the accounting procedure for expenditure met out of advances from the Contingency Fund of Andhra Pradesh should be strictly followed by all Heads of Departments and other controlling officers.

7. (1) Supplementary estimates for all expenditure so financed shall be presented to the state Legislature at the first, second or subsequent session, as may be practicable, summoned to meet immediately after the advance is sanctioned.

¹[Unless such advance has been resumed to the Contingency Fund in accordance with the provisions of sub-rule(2)].

(2) As soon as the State Legislature has authorized the additional expenditure by including it in any supplementary Appropriation Act, the advance or advances made from the Contingency Fund, whether for meeting the expenditure incurred before the Supplementary Estimates were presented to the State Legislature or after they were so presented, shall be resumed to the Fund to the full extent of the appropriation made in the Act.

Note:- (1) While presenting to the State Legislature estimates for expenditure financed from the Contingency Fund, a note to the following effect shall be appended to such estimates.

"A sum of Rs. has been advanced from the Contingency Fund and equivalent amount is required to enable repayment to be made to the Fund"

Note:- (2) If the expenditure on a "New Service" not contemplated in the Annual Financial Statement can be met wholly or partly from savings within the grant, the note to be appended to the estimate shall be in the following form;

The expenditure is on a "New Service," A sum of Rs. has been advanced from the Contingency Fund in and an equivalent amount is required to enable repayment to be made to that Fund.

"The amount/a part of that amount viz., Rs. can be found by re-appropriation of savings within the grant and therefore a vote is required for a token sum of Rs.1000 only the balance of Rs. only".

8. In case in which it becomes absolutely necessary to sanction advances from the Contingency Fund because of the emergency nature of such charges, although there is no possibility of advances being recouped within the same financial year, it shall be necessary to make provision in the next financial year for the amount to be recouped to the Contingency Fund in respect of expenditure for which supplementary funds were not provided during the course of the year itself. In all such cases provision shall be made against the appropriate minor head for the service in question under the Major head concerned under which the expenditure was incurred in the previous year from the contingency fund. The fact that the provision represents recoupment of advance sanctioned during the preceding financial year shall be fully explained in the explanatory note pertaining to the grant concerned.

9. The administrative Departments of the Secretariat shall be responsible for sending them to the Finance Department the proposal for supplementary estimates for recoupment of advance from the Contingency Fund.

10. If, in any case, after the orders sanctioning an advance from the Contingency Fund have been issued in accordance with rule 5 and before action is taken in accordance with rules 8 and 7 it is found that the advance sanctioned will remain wholly or partly utilized as application shall be made to the sanctioning authority for canceling or modifying the sanction as the case may be.

11. A copy of the order resuming the advance which shall give a reference to the number and date of the order in which the original advance was made shall be forwarded by the Finance Department to the Accountant General, Andhra Pradesh at Hyderabad with copy to the Administrative Department concerned.

12. An account of the transactions of the Contingency Fund shall be maintained by the Finance Department in Form 'A' annexed to these rules.

ANNEXURE
FORM 'A'

Andhra Pradesh Contingency Fund: Total amount in the Fund Rupees Fifty Crores

G.O.No. and date in which the scheme was sanctioned by the Administrative Department of the Secretariat	Brief Description of the Scheme	G.O.No. and date in which advance was sanctioned by the Finance Department
(1)	(2)	(3)

Amount of Advance sanctioned	Reference to the appropriation Act or the order in which the Supplementary Grant was sanctioned or the order in which the advance sanctioned was cancelled	Balance in the Fund after each transaction
(4)	(5)	(6)

APPENDIX – IV

[See Paragraph 17.3.6]

Accounting Procedure for expenditure met out of advances from the Contingency Fund

When additional funds for expenditure financed from the Contingency Fund are provided by the Legislature and the necessary Supplementary Appropriation Acts are passed, the entire expenditure booked under M.H. 8000 Contingency Fund will have to be transferred to the appropriate heads under Consolidated Fund by minus debit under the various heads under M.H. 8000 Contingency Fund. This transfer would be made in the Accountant-Generals' Office in all cases other than those relating to the Public Works and Forest Departments in respect of which, necessary transfers should be made by the respective Officers rendering accounts to that office in the manner indicated above.

APPENDIX - V

(See paragraph 10.6.5)

(Annexure-I of G.O.M.sNo.43, Finance (W&M) Department, Dated 22.4.2000)

CATEGORY – A Non-Lapsable Deposit Account

8338 DEPOSITS OF LOCAL FUNDS

M.H.104 Deposits of Other Autonomous Bodies

S.H.(01) Deposits of Ziita Praja Parishads out of Provident Fund contribution

8342 OTHER DEPOSITS M.H.120 Miscellaneous deposits

S.H.(01) Deposits of Tirumala Tirupathi Devasthanam

S.H.(02) Compulsory Saving deposits

S.H.(03) Security deposits from Consumers' Electricity schemes

S.H.(04) Deposits of Charitable Trust

S.H.(05) Thrift Fund cum Savings and Security Schemes for Weavers

S.H.(06) Department of Employees Co-operative

S.H.(07) Hand 100m Weavers Thrift

8443 CIVIL DEPOSITS M.H.104 Civil Court deposits

M.H.116 Deposits under various central and State Acts

S.H.(08) Deposits or Under Consumer Protection Act 1986

M.H.123 Deposits of Educational Institutions

M.H.125 Unclaimed Savings Bank Deposits

M.H.126 Unclaimed Deposits in other Provident Funds

S.H.(01) Contributory Provident Fund

S.H.(02) Contributory Savings Scheme

S.H.(03) Miscellaneous Provident Fund

M. H.127 Deposits of Local Bodies for meeting claims of employees/pensioners

M.H.800 Other Deposits

S.H.(02) C.M. Relief Fund

8448 DEPOSITS OF LOCAL FUNDS

M.H.102 Municipal Funds

S.H.(03) Municipal General Fund

M.H.109 Panchayat Funds

S.H.(02) Mandala Praja Parishad Funds

001 General Funds

S.H.(03) Zilla Praja Parishad Funds

001 General Funds

006 Z.P.P. Loan Funds

M.H.120 Other Funds

S.H.(02) Market Committee Funds

S.H.(03) Library Funds, Equalisation Fund

8449 Other Deposits

M.H.103 Subversions from Central Road Fund

M.H.120 Miscellaneous Deposits

S.H.(01) C.M. Cyclone Relief Fund

CATEGORY – B Lapsable Deposits as per the codal provisions

8342 OTHER DEPOSITS

M.H.103 Deposits Government Companies Corporation etc.
S.H.(01) Central Agriculture Development Bank

8443 CIVIL DEPOSITS

M.H.101 Revenue Deposits
M.H.102 Customs and Opium Deposits
M.H.103 Security Deposits
M.H.105 Criminal Courts deposits
M.H.107 Trust Interest Funds
M.H.108 Public Works Deposits
M.H.110 Deposits of Police Funds
M.H.115 Deposits received by Govt. Commercial undertakings
M.H.116 Deposits under various central and State Acts
S.H.(01) Deposits under Labour Act
S.H.(02) Deposits under the Payment of Wages Act 1936
S.H.(03) Court of Commissioner for Workmen Compensations
S.H.(04) Industrial Tribunal
S.H.(05) Deposits of Author Funds
S.H.(06) Deposits of Labour Court
S.H.(07) Electricians & Engineering Tribunal
M.H.117 Deposit" for work done for Public bodies or Private Individuals
M.H.121 Deposits in connection with Elections
S.H.(01) Deposits made by candidates for Legislature
S.H.(02) Deposits made by the candidates for Parliament
S.H.(03) Deposits made by the ca.."1did'ites for Elections Petitions S.H.(04) Deposits Made by Candidates for President and Vice President

8448 DEPOSITS OF LOCAL FUNDS

M.H.101 District Funds
M.H.102 Municipal Funds
S.H.(01) Municipal loan fund
S.H.(06) Municipal Corporation Fund
S.H.(13) Urban poverty alleviation fund
S.H.(14) Assistance to State Urban Development Agency
M.H.110 Education Funds
S.H.(11) Deposits of A.P. Open University
S.H.(12) Deposits of Sri Pachnavathi Mahila Vidyalayam
SH.(15) A.P. Sports Council
S.H.(16) Deposits of Os mania University
S.H.(11) Deposits of Andhra University
S.H.C18) Deposits of Sri Venkateswara University
S.H.(19) Deposits of Kakatiya University
S.H.(20) Deposits of NagaljuR8 University
S.H.(21) Deposits of Krishsna Devaraya University

S.H.(22) Telugu University .
 S.H.(23) Deposits of University of Health Sciences
 S.H.(26) Agricultural University
 S.H.(28) Deposits of Regional Engineering College, Warangal
 S.H.(37) Sri Venkateswara Institute of Medical Sciences
 S.H.(38) Deposits of A.P. College Service Commission
 S.H.(41) Deposits of Dakshina Bharata Dravida Viswa Vidyalaya
 M.H.120 Other Funds
 S.H.(06) Paigh and Court of Ward Fund
 S.H.(11) Deposits of Hyderabad Metropolitan Water, supply & Sewerage Board
 S.H.(12) Deposits of District Rural Development Agency
 S.H.(16) Equilisation Funds
 S.H.(23) Deposits of M.P. Local Area Development Scheme

8449 Other Deposits

M.H.105 Deposits of Market Loans
 S.H.(01) 53/4% of Andhra Pradesh State Development Loan 1980
 S.H.(02) 11% Andhra Pradesh State Development Loan 2002
 S.H.(03) 11.50% Andhra Pradesh State Development Loan 2008
 S.H.(05) 12.50% Andhra Pradesh State Development Loan 2004
 S.H.(06) 14% Andhra Pradesh State Development Loan 2005
 S.H.(07) 13.85% Andhra Pradesh State Development Loan, 2006
 S.H.(08) 13.75% Andhra Pradesh State Development Loan, 2007
 S.H.(09) 12.50% Andhra Pradesh State Development Loan, 2008
 S.H.(10) 12.50% Andhra Pradesh State Development Loan, 2008
 S.H.(11) 12.50% Andhra Pradesh State Development Loan, 2009
 M.H.111 Andhra Pradesh State Development Loan, 2002
 M.H.120 Miscellaneous Deposits
 S.H.(01) C.M. Cyclone Relief Fund
 S.H.(02) Director of Distilleries & Bewarages Krishna, Godavari Delta Drainage Cess
 S.H.(03) Deposits Account of the Contribution made by the Municipalities for the
 Common Good Fund
 S.H.(04) Deposits of grants made by National Co-operative Development Corporation
 and Warehousing Board
 001 Co-operations
 002 Fisherman's Corporation
 003 Handloom Weavers Co-operative Society
 004 A.P. Tribal Welfare
 002 AP. State Council for Higher Education
 003 Elections & Engineering Tribunal
 S.H.(05) Grants from tile UNICEF
 S.H.(06) Grants from the Indian Dairy Corporation
 S.H.(07) Deposits Account of the grants made by I.C.A.R.
 S.H.(08) Deposits on Account of the grants made by the Indian Central Oil Seeds
 Committee
 S.H.(10) Deposits of Advanced payment by Tamilnadu Government for the water
 supply Scheme for Srisailam to Madras City

- S.H.(11) Department Account of Advances for G.O.I. in connection with Demonetization of Osmania Sicca
- S.H.(57) Deposits of A.P.S.R.T.C.
- S.H.(82) Private Donation & Contributions
- S.H.(83) Grants from Central Govt. for Food Production Drive Scheme
- S.H.(87) Deposit Account of Grants from Central Government for Development of Handloom Industries
- S.H.(89) Deposits from Government of India towards land acquisition of Establishment of Export processing Zone at Vizag.

CATEGORY – C Lapsable Deposits as per Government orders.

8342 OTIHER DEPOSITS

- M.H.103 Deposit3 Government Companies corporation etc.
- S.H.(01) Deposits of Andhra Pradesh Agro Industries Corporation Limited
- S.H.(02) Andhra Pradesh Industrial Infrastructural Corporation Limited
- S.H.(03) Deposits of Hyderabad Allwyn Ltd.
- S.H.(04) Deposits of AP.S.C. Finance Corporation
- S.H.(08) A.P. Scooters Limited
- S.H.(06) AP. Film Development Corporation
- S.H.(08) Handloom Industry

8443 CIVIL DEPOSITS

- M.H.106 Personal Deposits
- M.H.109 Forest Deposits
- M.H.111 Other Departmental Deposits
- S.H.(01) Deposits of Weights and Measures
- S.H.(02) A.P. Cinema
- M.H. 113 Deposits for purchases, etc., in abroad
- S.H.(01) Miscellaneous Deposits
- M.H.118 Deposits of Fees received by Government Servants for work done for Private Bodies
- M.H.124 Un-claimed Deposits in the General Provident Fund
- M.H.800 Other Deposits
- S.H.(01) Deposits from A.P. Housing Corporation
- S.H.(03) Miscellaneous Deposits.

- S.H.(08) Regional Mechanical Work Shop Deposits
 - 001 PW Workshops & Stores, Hyderabad
 - 002 Regional Workshops & Mechanical Division, Hyderabad
 - 003 PW Workshops & Stores, Sitanagaram
 - 006 P.W workshop Dhavaleswaram (under Chief Engineer, Major Irrigation)

8448 DEPOSITS OF LOCAL FUNDS

- M.H.102 Municipal Funds
- S.H.(02) Municipal Slum Clearance Scheme
- S.H.(04) Secondary Education Fund
- S.H.(05) Elementary Education Fund

S.H.(07) Environmental Scheme
 S.H.(12) NRY Funds
 S.H.(13) Jawaharlal Nehru Technological University
 S.H.(14) Telugu Vignana Peetham
 M.B.107 State Electricity Board Working Funds
 M.H.108 State Housing Bodies Funds
 M.H.109 Panchayat Funds
 S.H.(01) Village Panchayat Funds
 S.H.(02) Mandala Praja Parishad Funds
 002 Education Funds
 003 Women & Child Welfare Fund
 004 Primary Health Centres
 005 Special Development Programme Fund
 006 M.G, Panchayat
 007 Special Rural Road Maintenance
 010 Grants to Local Bodies (TFC)
 S.H.(03) Zilla Praja Parishad Funds
 002 Education Funds
 003 Engineering Fund for Rings Division
 004 Engineering Fund for Rural Employment Programme
 005 Rural water supply sCheme' 007 Mandala Gram Panchayati Funds
 008 Engineering Fund for Maintenance of Cyclone Shelters
 009 Special Rural Road Maintenance
 010 Rural Sanitation Programme
 011 Grants to Local Bodies (TFC)
 012 Minor Irrigation
 013 Rural Water Supply
 S.H.(04) Mandal Gram Panchayat for Mandal Praja Parishad
 001 Funds to Roads
 002 Education Funds .
 003 Engineering Fund for Rings Division
 007 Grants to Local Bodies (TFC) .
 008 Will10r Irrigation

 M.H.110 Education Funds
 S.H.(01) Elementary Education
 S.H.(24) Deposits of AP. Social Welfare Residential Education Institution Society
 S.H.(25) Deposits of AP .Bala1a Academy
 S.H.(27) Deposits of Commissionarate of Higher Education
 S.H.(29) Deposits of Sports Authority
 S.H.(30) Deposits of AP. Study Circle
 S.H.(31) Deposits of A.P, State Council of Higher Education
 S.H.(32) Deposits of Urdu Academy
 S.H.(33) Deposits of Institute of Professional studies
 S.H.(34) AP. Open School Deposits
 S.H.(35) Deposits of Sakashrata Samithi
 S.H.(36) Department of AP. Sports School

M.H.111 Medical and Charitable Fund
 S.H.(01) District Population Stabilation Fund
 M.H.120 Other Funds
 S.H.(01) Visakhaptnam Town Planning
 S.H.(04) Central Fund of Executive Officer of Panchayat
 S.H.(05) Deposits of Andhra Pradesh Wakf Board
 S.H.(07) SC & ST HB Society
 S.H.(08) Deposits of Integrated Tribal Development Agencies
 001 General Funds
 002 Engineering Funds
 S.H.(09) Deposits Dist. Plamring Board
 S-H.(10) Deposits of A.P. State Board for Prevention and Control of Water Pollution
 S.H.(13) Deposits of Urhan Development Authorities
 S.H.(14) Other Deposits
 S.H.(15) Co-op. Credit Societies
 S.H.(17) Deposits of AP. Social Welfare Fund
 S.H.(18) Quli Outub Shaw Urban Development Authority
 S.H.(19) Deposits of AP Social Welfare Fund
 S.H.(20) Zilla Abhivrudhi Sameeksha Mandal
 S.H.(21) Society for Conservation of energy in AP.
 S.H.(12) Deposits of Decentralisation of Planning
 S.H.(24) Prajalavaddaku Palana
 S.H.(25) Shramadhanarn Fund
 S.H.(26) India Population Project
 S.H.(27) Janma Bhoomi
 000 Janma Bhoomi
 001 Minor Irrigation
 005 Roads, Buildings
 006 District Primary Education Project
 007 Janma Bhoomi Funds
 008 National Slum Development Programme (NSDP)
 010 Nehru Rojgar Yojana(NRY)
 011 Environmental Improvement of Urban Slums (ELUS)
 012 Urban Basic Services for Poor (NBSP)
 013 Urban Water Supply
 S.H.(28) Janma Bhoomi

 8449 Other Deposits
 M.H.120 Miscellaneous Deposits
 S.H.(09) Deposits for Payment honorarium to the enumerators connected with census
 001 Deposits for Payment honorarium to the enumerators connected with
 1981 census
 002 Deposits for Payment honorarium to the enumerators connected with
 1991census
 S.H.(12) Control of Water Pollution
 S.H.(13) Deposits of A.P. State Irrigation Development Corporation Ltd.,
 S.H.(14) Deposits of A.P. State SC's Cooperative Finance Corporation Ltd.,
 002 Engineering Funds

S.H.(15) Deposits of AP. Forest Development Corporation Ltd.
S.H.(16) Deposits of AP. State Film Development Corporation Ltd.
S.H.(11) Deposits of AP. Industrial Infrastructure Corporation Ltd.
S.H.(18) Deposits of A.P. State Finance Corporation Ltd.
S.H.(19) Deposits of AP. Backward Classes Cooperative Finance Corporation
S.H.(20) Deposits of A.P. State Co-op. Bank Ltd.
S.H.(21) Deposits of Institute of Public Enterprises.
S.H.(22) Deposits of NCD CAP
S.H.(23) Deposits of Nizams Institute of Medical Sciences
S.H.(24) Deposits of AP. Scooters Ltd.
S.H.(25) Deposits of AP. Warehousing Corporation
S.H.(26) Deposits of A.P. State Meat and Poultry Development Corporation
S.H.(27) Deposits of AP. Schedule Tribes Coop. Finance Corporation (TRICOR)
S.H.(28) Deposits of A.P. Vikalangu Co-operative Corporation
S.H.(29) Deposits of Girijana Co-op. corporation Ltd.
S.H.(30) Deposits of Girijana Coffee Development Corporation Ltd.
S.H.(31) Deposits of AP. Washermen Co-op. Societies Federation Ltd.
S.H.(32) Deposits of A.P. Women's Co-op. Finance Corporation Ltd.
S.H.(33) Deposits of A.P. Electronics Development Corporation
S.H.(34) Deposits of Leather Industries Development Corporation of A.P. Ltd
S.H.(35) Deposits of A.P. Travel and Tourism Development Corporation Ltd.
S.H.(36) Deposits of Hyderabad Allwyn Ltd.
S.H.(37) Deposits of Godavari Fertilizers and Chemicals Ltd
S.H.(38) Deposits of A.P. Minorities Finance Corporation Ltd.
S.H.(39) Deposits of AP. Small Scale Industries Development Corporation Ltd.
S.H.(40) Deposits of A.P. handicrafts Development Corporation Ltd.
S.H.(41) Deposits of A.P. Khadi & Village Industries Board
S.H.(42) Deposits of Republic Forge Co. Ltd.
S.H.(43) Deposits of AP. Fisheries Corporation Ltd.
S.H.(44) Deposits of A.P. State Federation of Co-operative Spinning Mills Ltd., Hyd.
S.H.(45) Deposits of Telugu Samacharam
S.H.(46) Deposits of AP. State Textiles Development Corporation
S.H.(47) Deposits of Nizam Sugar Factor
S.H.(48) Deposits of A.P. State Police Housing Corporation
S.H.(49) Deposits of A.P. Breweries Corporation
S.H.(50) Deposits of AP. Industrial Development Corporation Ltd.
S.H.(51) Deposits of A.P. School Health Project
S.H.(52) Deposits of A.P. State Federation of Co-op. Spinning Mills Ltd.
S.H.(53) Deposits of AP. State Civil Supplies Corporation Ltd.
S.H.(54) Deposits of AP. State Essential Commodities Corporation Ltd.
S.H.(55) Deposits of Population Cell (ILO)
S.H.(56) Deposits of A.P. Technology Services Ltd.
S.H.(58) Deposits of AP.D.D.C. Federation Ltd.
S.H.(59) Deposits of AP. State Handloom Weavers Co-operative Society Ltd (APCO)
S.H.(60) Deposits of AP. Vydhya Vidhana Parishad
S.H.(61) Deposits of Agricultural Co-operative Oil Seeds Growers Federation Ltd.
S.H.(62) Deposits of AP. State Co-operative Fisheries Federation
S.H.(63) Deposits of AP. Seeds Development Corporation Ltd.

- S.H.(64) Deposits Of A.P. Federation of Sericulturists and Silk Weavers Co-operative Society Ltd.
- S.H.(65) AP State Co-op. Rural Irrigation Corporation Ltd.
- S.H.(66) Deposits of AP. State Co-operative Consumer Federation (FEDCON)
- S.H.(67) Deposits of AP. State Trading Corporation Limited
- S.H.(68) Deposits of AP. Yogadhyayana Parished, Hyderabad
- S.H.(69) Deposits of AP. Mining Corporation Limited
- S.H.(70) Deposits of A.P. State Non-Resident Indian Investment Corporation
- S.H.(71) Deposits of AP. Medical, Housing and Infrastructure Development Corporation Ltd.
- S.H.(72) Deposits of AP. Science Centre
- S.H.(73) Deposits of SETWIN
- S.H.(74) Deposits of AP. State Council of Sciences and Technology
- S.H.(75) Deposits of Fish Farmers Development Agencies
- S.H.(76) Deposits of AP. Foods
- S.H.(77) Deposits of Societies of Training and Employment Promotion (STEP)
- S.H.(78) AP. Social Welfare Educational Institutions
- S.H.(79) Lepakshi Handi Crafts Emporium
- S.H.(80) Deposits to AP. Nayee Brahmin Co-operative Society Ltd.,
- S.H.(81) Hyderabad District S.C. Corporation
- S.H.(84) S.C, B.C, Co-op. Society
- S.H.(85) Grants made by Central Central Gosamvardhana
- S.H.(86) Agricultural Development Agency
- S.H.(88) Society for Conservator of Energy
- S.H.(90) Deposits of AP. Urban Development and Housing Corporation
- S.H.(91) Deposits from NSF Bobilli, Seethanagaram Acquisition transfer of Sugar Units Act. 1986
- S.H.(90) Hyderabad District S.C. Corporation
- S.H.(92) Horticulture Development Agency
- S.H.(93) Development of Minera1 Resources and Technology Upgradation Fund
- S.H.(94) M.N.J. Institute of Oncology and Regional Cancer Centre, Hyderabad
- S.H.(93) I.T.I Mallepally
- S.H.(95) Tribal Welfare
- S.H.(95) Deposits of Miscellaneous
- S.H.(96) A.P. Taddy Tappers Co-operative Society
- S.H.(97) State Institute of Health and Family Welfare
- S.H.(98) Deposits of A.P. Urban Finance Infrastructure Development Corporation
- S.H.(99) Other Deposits

8550 Civil Advances

- M.H.101 Forest Advances
- M.H.102 Revenue Advances
- S.H.(01) Advances for Survey Operations
- M.H.103 Other Departmental Advances
- S.H.(01) Advances to Land Acquisition Officer
- S.H.(02) Other Advances
- S.H.(04) Advances for purchases of books
- S.H.(05) P.W. Advances

Annexure - II(a) of G.O.Ms.No.43, Finance (W&M) Department, dated 22.4.2000

STATEMENT – I
DETAILS OF CLOSING BALANCES AS ON 31-3-1999 IN DEPOSIT. ACCOUNT
(SCHEME WISE)

1. Name of Deposit Administrator

2. P.D. Account No.

3. Closing Balance in Deposit Account as on 31-03-1999

4. Head of Account Major Head Sub-Major Head
 Minor Head Group Sub-Head
 Sub-Head

5. G.O.Ms/Rt./Letter No. and Date in which Deposit is opened

6. Name of the Department to which the scheme belongs

Name of the Scheme	G.O.Ms./Rt./Letter No. and Date	Balance Left Rs.
(1)	(2)	(3)

STATEMENT – II
DETAILS OF RECEIPT AND WITH DRAWAL AFTER 04.04.1999 to
31.03.2000 (SCHEME WISE)

Name of the Scheme	G.O.Ms./Rt./ Letter No. and Date	Amount Deposited in P.D Account vide Col.2 (Rs.)	Amount Withdrawn (Rs.)	Cheque No. and Date in respect of Col.4	Balance Left (Rs.) (3 – 4)
1	2	3	4	5	6

Certified that the above information is correct

DEPOSIT ADMINISTRATOR

Note:- Statement II will be continued for Receipts & Withdrawals (scheme wise) for the financial year 2000-01 also.

Annexure II (b) of G.O.Ms.No.43, Finance (W&M) Department, dated 22.4.2000

CERTIFICATE

Certified that the _____ Scheme sanctioned in G.O. _____ dated: _____ released Rs. _____ into the P.D. A/c. out of which Rs. _____ have already been withdrawn and spent having a balance of Rs. _____ on _____

Certified that no other cheque has been presented for withdrawal/ the following other cheque/cheques have been presented for withdrawal and are pending clearance with amounts indicated against each:-

<u>Cheque No. & Date</u>	<u>Amount</u>
1.	
2.	
3.	
4.	

Certified that the amount now proposed to be withdrawn in the cheque presented (Ch. No. _____, dated _____ Rs. _____) (in _____ words _____ figures _____ rupees _____ only) sanctioned under G.O.No._____, dated _____ pertains to the releases made during, 1999-2000 and is meant only for the scheme i.e. _____ sanctioned in the G.O stated above. Once cleared, this will have a balance of Rs. _____ under the scheme.

SIGNATURE"

APPENDIX – VI

{Andhra Pradesh Fiscal Responsibility and Budget Management (APFRBM) Act. 2005}

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 25th October, 2005 and the said assent is hereby first published on the 27th October, 2005 in the Andhra Pradesh Gazette for general information:-

ACT No. 34 OF 2005

AN ACT TO PROVIDE FOR THE RESPONSIBILITY OF THE STATE GOVERNMENT TO ENSURE PRUDENCE IN FISCAL MANAGEMENT AND FISCAL STABILITY BY PROGRESSIVE ELIMINATION OF REVENUE DEFICIT, REDUCTION IN FISCAL DEFICIT, PRUDENT DEBT MANAGEMENT CONSISTENT WITH FISCAL SUSTAINABILITY, GREATER TRANSPARENCY IN FISCAL OPERATIONS OF THE GOVERNMENT AND CONDUCT OF FISCAL POLICY IN A MEDIUM TERM FRAMEWORK AND MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty - sixth Year of the Republic of India as follows:-

- Short Title and Commencement*
1. (1) This Act may be called the Andhra Pradesh Fiscal Responsibility and Budget Management Act, 2005.
 - (2) It shall be deemed to have come into force with effect on and from the 3rd June, 2005.
- Definitions*
2. In this Act, unless the context otherwise requires-
 - (a) " budget" means the annual financial statement laid before the House or Houses of the State Legislature under Article 202 of the Constitution;
 - (b) "current year" means the financial year preceding the ensuing year;
 - (c) "ensuing year" means the financial year for which the budget is being presented;
 - (d) "financial year" means the year beginning on the 1st April and ending on 31st March next following;
 - (e) GSDP means Gross State Domestic Product at current market prices.
 - (f) "fiscal deficit" is the excess of aggregate disbursements (net of debt repayments) over revenue receipts, recovery of loans and non-debt capital receipts;
 - (g) "fiscal indicators" are such indicators as may be prescribed for evaluation of the fiscal position of the State Government;

- (h) "fiscal targets" are the numerical ceilings and proportions to total revenue receipts (TRR) or GSDP for the fiscal indicators;
- (i) "prescribed" means prescribed by the rules made under this Act;
- (j) "previous year" means the year preceding the current year;
- (k) "revenue deficit" means the difference between revenue expenditure and total revenue receipts (TRR);

Explanation: 'Total revenue receipts' (TRR) includes State's own revenue receipts (both tax and non-tax) and current transfers from the Centre (comprising grants and State's share of Central taxes).

(l) "total liabilities" means the liabilities under the Consolidated Fund of the State and the Public Account of the State and shall also include borrowings by the public sector undertakings and the special purpose vehicles and other equivalent instruments including guarantees where the principal and/ or interest are to be serviced out of the State budgets.

Fiscal Management 3. Objectives

The State Government shall;-

- (a) take appropriate measures to eliminate the revenue deficit and thereafter build up adequate revenue surplus and contain the fiscal deficit at a sustainable level, and utilize such surplus for discharging the liabilities in excess of the assets or for funding capital expenditure;
- (b) pursue policies to raise non-tax revenue with due regard to cost recovery and equity; and
- (c) lay down norms for prioritisation of capital expenditure, and pursue expenditure policies that would provide impetus for economic growth, poverty reduction and improvement in human welfare.

Fiscal Management Principles

- 4. The State Government shall be guided by the following fiscal management principles, namely;-
 - (a) transparency in setting the fiscal policy objectives, the implementation of public policy and the publication of fiscal information so as to enable the public to scrutinise the conduct of fiscal policy and the state of public finances;

- (b) stability and predictability in fiscal policy making process and in the way fiscal policy impacts the economy;
- (c) responsibility in the management of public finances, including integrity in budget formulation;
- (d) fairness to ensure that policy decisions of the State Government have due regard to their financial implications on future generations; and
- (e) efficiency in the design and implementation of the fiscal policy and in managing the assets and liabilities of the public sector balance sheet.

Fiscal Policy Statements to be laid before the Legislature

5. The State Government shall in each financial year lay before the House/Houses of the Legislature, the following statements¹ of fiscal policy along with the budget, namely:-

- (a) the Macroeconomic Framework Statement;
- (b) the Medium Term Fiscal Policy Statement; and
- (c) the Fiscal Policy Strategy Statement.

Act No. 15 of 2006

(d) the statement on the number of employees in Government, Public Sector Undertakings and aided institutions and expenditure of State Government towards salaries and pensions.

Macroeconomic Framework Statement

6. The Macroeconomic Framework Statement, in such form as may be prescribed, shall contain an overview of the State economy, an analysis of growth and sectoral composition of GSDP, an assessment related to State Government finances and future prospects.

Medium Term Fiscal Policy Statement

7. (1) The Medium Term Fiscal Policy Statement shall set forth in such form as may be prescribed the fiscal management objectives of the State Government and three- year rolling targets for the prescribed fiscal indicators with clear enunciation of the underlying assumptions.

(2) In particular and without prejudice to the provisions contained in sub-section (1), the Medium Term Fiscal Policy Statement shall include the various assumptions behind the fiscal indicators and an assessment of sustainability relating to;-

- (i) the balance between revenue receipts and revenue expenditure;
- (ii) the use of capital receipts including borrowings for generating productive assets;
- (iii) the estimated yearly pension liabilities worked out on actuarial basis for the next ten years.

Provided that in case it is not possible to calculate the pension liabilities on actuarial basis during the period of first three years after the coming into force of this Act, the State Government may, during that period, estimate the pension liabilities by making forecasts on the basis of trend growth rates.

- Fiscal Policy Strategy Statement* 8. The Fiscal Policy Strategy Statement shall be in such form as may be prescribed and shall contain, inter alia,
- (i) the fiscal policies of the State Government for the ensuing year relating to taxation, expenditure, borrowings and other liabilities (including borrowings by Public Sector Undertakings and Special Purpose Vehicle and other equivalent instruments where liability for repayment is on the State Government), lending, investments, other contingent liabilities, user charges on public goods/utilities and description of other activities, such as guarantees and activities of Public Sector Undertakings which have potential budgetary implications;
 - (ii) the strategic priorities of the State Government in the fiscal area for the ensuing year;
 - (iii) the key fiscal measures and the rationale for any major deviation in fiscal measures pertaining to taxation, subsidy, expenditure, borrowings and user charges on public goods/utilities; and
 - (iv) an evaluation of the current policies of the State Government *vis-à-vis* the fiscal management principles set out in Section 4, the fiscal objectives set out in the Medium-Term Fiscal Policy Statement in sub-section (1) of section 7 and fiscal targets set out in section 9.

Fiscal Targets 9. (1) The State Government may prescribe such targets as may be deemed necessary for giving effect to the fiscal management objectives.

(2) In particular, and without prejudice to the generality of the foregoing provisions, the State Government shall -

- (a) reduce revenue deficit by an amount equivalent to at least 0.32 percentage point of G.S.D.P. in each financial year, beginning from the 1st day of April 2005, so as to eliminate it by 31st March 2009 and generate revenue surplus thereafter;

Amended in 2010

- (b) ~~reduce fiscal deficit by an amount equivalent to at least 0.25 percentage point of GSDP in each financial year beginning from the 1st day of April, 2005, so as to bring it down to not more than 3 per cent by the year ending March 2009.~~

Act No.7 of 2010

- (b) **reduce fiscal deficit by an amount equivalent to atleast 0.25 percentage point of Gross State Domestic Product in each financial year beginning from the 1st day of April, 2005, so as to bring it down to not more than 3 percent; subject to the fiscal deficit limits fixed by the Government of India from time to time.**

Provided that for the financial year ending March, 2009 the fiscal deficit shall not be more than 3.5 percent of GSDP and for the financial year ending March, 2010 the fiscal deficit shall not be more than 4 percent of GSDP.

- (c) ensure within a period of five years, beginning from the initial financial year on the 1st day of April 2005, and ending on the 31st day of March 2010, that the outstanding total liabilities do not exceed 35 per cent of the estimated GSDP for that year;

Act No.8 of 2011

“(cc) ensure within the subsequent period of five years, beginning from the financial year on the 1st day of April, 2010, and ending on the 31st day of March, 2015, that the total outstanding liabilities do not exceed 27.6 per cent of the GSDP, as prescribed by the Government of India in pursuance of the recommendations of Thirteenth Finance Commission, year wise as follows:

for the financial year 2010-11 30.3 percent of GSDP

for the financial year 2011-12 29.6 percent of GSDP

for the financial year 2012-13 28.9 percent of GSDP

for the financial year 2013-14 28.2 percent of GSDP

for the financial year 2014-15 27.6 percent of GSDP”.

- (d) limit the amount of annual incremental risk weighted guarantees to 90 per cent of the TRR in the year preceding the current year:

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this section due to ground or grounds of unforeseen demands on the finances of the State Government arising out of internal disturbance or natural calamity or such other exceptional grounds as the State Government may specify:

Provided further that a statement in respect of the ground or grounds specified in the first proviso shall be placed before the House or Houses of the Legislature, as soon as may be, after such deficit amount exceeds the aforesaid targets.

*Measures for
Fiscal
Transparency*

10. (1) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations in the public interest and minimise as far as practicable, secrecy in the preparation of the budget.

(2) In particular, and without prejudice to the generality of the foregoing provisions, the State Government shall, at the time of presentation of the budget, make disclosures on the following, along with detailed information in such forms as may be prescribed:-

- (a) the significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of fiscal indicators;
- (b) details of borrowings by way of Ways and Means Advances/Overdraft availed of from the Reserve Bank of India.

(3) Whenever the State Government undertakes to unconditionally and substantially repay the principal amount and/or pay the interest of any separate legal entity, it has to reflect such liability as the borrowings of the State.

*Measures to
Enforce
Compliance*

11. (1) The Minister-in-Charge of the Department of Finance (hereinafter referred to as Minister of Finance) shall review, every quarter, the trends in receipts and expenditure in relation to the budget estimates and place before the House or Houses of the Legislature, the outcome of such reviews.

(2) Whenever there is either shortfall in revenue or excess of expenditure over the intra-year targets mentioned in the Fiscal Policy Strategy Statement or the rules made under this Act, the State Government shall take appropriate measures for increasing revenue and/or for reducing the expenditure, including

curtailment of the sums authorised to be paid and applied from out of the Consolidated Fund of the State.

Provided that nothing in this sub-section shall apply to the expenditure charged on the Consolidated Fund of the State under clause (3) of Article 202 of the Constitution or any other expenditure, which is required to be incurred under any agreement or contract, which cannot be postponed or curtailed.

(3) (a) Except as provided under this Act, no deviation in meeting the obligations cast on the State Government under this Act shall be permissible without approval of Legislature.

(b) Where owing to unforeseen circumstances, any deviation is made in meeting the obligations cast on the State Government under this Act, the Minister of Finance shall make a statement in the House or Houses of Legislature explaining;-

- (i) any deviation in meeting the obligations cast on the State Government under this Act;
- (ii) whether such deviation is substantial and relates to the actual or the potential budgetary outcomes; and
- (iii) the remedial measures the State Government proposes to take.

(4) Any measure proposed in the course of the financial year, which may lead to an increase in revenue deficit, either through increased expenditure or loss of revenue, shall be accompanied by a statement of remedial measures, proposed to neutralise such increase or loss and such statement shall be placed before the House/Houses of Legislature.

(5) The State Government may set up an agency independent of the State Government to review periodically the compliance of the provisions of this Act and table such reviews in the House or Houses of the State Legislature.

*Protection of
action taken in
good faith*

12. No suit, prosecution or other legal proceedings shall lie against the Government or any officer, authority or person empowered to exercise the powers and perform the functions by or under this Act for anything which is in good faith done or intended to be done under this Act or the rules or orders made thereunder.

*Application of
other laws not
barred*

13. Save as otherwise provided the provisions of this Act shall be in addition to and not in derogation of any other law for the time being in force, except to the extent the provisions of other laws are inconsistent with any provisions of this Act.

*Power to remove
difficulties*

14. If any doubt or difficulty arises in giving effect to the provisions of this Act, the Government may, by order make such provisions or give such directions not inconsistent with

the provisions of this Act as may appear to it to be necessary or expedient for removal of doubt or difficulty:

Provided that no order shall be made under this section after the expiry of two years from the commencement of this Act.

Power to Make Rules

15. (1) The State Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely,-

- (a) the form of the Macroeconomic Framework Statement under section 6;
- (b) the form of Medium-Term Fiscal Policy Statement, including the targets for the fiscal indicators, under section 7;
- (c) the form of Fiscal Policy Strategy Statement under section 8;
- (d) the forms for disclosure under sub-section (2) of section 10;
- (e) measures to enforce compliance;
- (f) the manner of review of compliance of the provisions of this Act by the independent agency under section 11; and
- (g) any other matter which is required to be, or may be, prescribed.

(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before the House or Houses of the Legislature, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, the House/Houses agree in making any modification in the rule or the House/Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal of Ordinance No.9 of 2005

16. The Andhra Pradesh Fiscal Responsibility and Budget Management Ordinance, 2005 is hereby repealed.

T. MADHAN MOHAN REDDY,
Secretary to Government,
Legislative Affairs & Justice, Law Department.

APPENDIX - VII

(G.O.M.s.No.183, Finance (BG-I) Department, Dated 30.6.2006)

Andhra Pradesh Fiscal Responsibility and Budget Management Rules, 2006–
Notification – Orders – Issued.

FINANCE (BG.I) DEPARTMENT

G.O.Ms.No.183

Dated: 30-06-2006.

Read the following:-

1. Andhra Pradesh Fiscal Responsibility and Budget Management Act, 2005 (Act No.34 of 2005).
2. Andhra Pradesh Fiscal Responsibility and Budget Management (Amendment) Act, 2006 (Act No.15 of 2006).

---X---

The following Notification will be published in the Extra-ordinary issue of Andhra Pradesh Gazette dated 30-06-2006.

NOTIFICATION

In exercise of the powers conferred by section 15 of the Andhra Pradesh Fiscal Responsibility and Budget Management Act, 2005, (Act No.34 of 2005) and the Andhra Pradesh Fiscal Responsibility and Budget Management (Amendment) Act, 2006 (Act No.15 of 2006) the Government of Andhra Pradesh hereby makes the following rules, namely :-

RULES

1. Short title and commencement

- (1) These rules may be called the Andhra Pradesh Fiscal Responsibility and Budget Management Rules, 2006.
- (2) They shall come into force with effect from 30-06-2006.

2. Definitions

In these rules, unless the context otherwise requires, -

- a. "Act" means the Andhra Pradesh Fiscal Responsibility and Budget Management Act, 2005 ;
- b. "form" means a form appended to these rules;
- c. "section" means a section of the Act;
- d. words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Macroeconomic Framework Statement

The Macroeconomic Framework Statement as required under Section 6, of the Act shall be in **Form F-1**.

4. Medium Term Fiscal Policy Statement

- (1) The Medium Term Fiscal Policy Statement, as required under sub-section (1) of section 7, of the Act shall include in **Form F-2** three year rolling targets in respect of the following fiscal indicators:
 - (a) revenue deficit as a percentage of TRR;
 - (b) fiscal deficit as a percentage of GSDP;
 - (c) outstanding total liabilities as a percentage of GSDP;
- (2) The Medium Term Fiscal Policy Statement shall also explain the assumptions underlying the above mentioned targets for fiscal indicators and an assessment of sustainability relating to the items indicated in sub-section (2) of section 7 of the Act.

5. Fiscal Policy Strategy Statement

The Fiscal Policy Strategy Statement as required under Section 8 of the Act shall be in **Form F-3**.

6. Disclosures

- (1) The State Government shall, at the time of presenting the budget, make disclosures as required under section 10 together with the following statements:
 - (a) a statement of select indicators of fiscal situation in **Form D-1**;
 - (b) a statement on components of State Government liabilities and interest cost of borrowings/mobilization of deposits in **Form D-2**;
 - (c) a statement on the Consolidated Sinking Fund in **Form D-3**;
 - (d) a statement on guarantees given by the Government in **Form D-4**;
 - (e) a statement on outstanding risk-weighted guarantees in **Form D-5**;
 - (f) a statement on the Guarantee Redemption Fund in **Form D-6**;
 - (g) a statement of assets in **Form D-7**;
 - (h) A statement on claims and commitments made by the State Government on revenue demands raised but not realized in **Form D-8**; and
 - (i) a statement on liability in respect of major works and contracts, committed liabilities in respect of land acquisition charges and claims on the State Government in respect of unpaid bills on works and supplies in **Form D-9**;
 - (j) a statement giving details of number of employees in government, public sector and aided institutions and related salaries and pensions in **Form D-10**.
- (2) The provisions of sub-rule (1) shall be complied with not later than three years after the coming into force of the Act.

7. Measures to enforce compliance

In case the outcome of the quarterly reviews of trends in receipts and expenditure, at the end of the second quarter of any financial year shows that -

- (i) the total non-debt receipts are less than 40 per cent of Budget Estimates for that year; **or**
- (ii) the fiscal deficit is higher than 45 per cent of the Budget Estimates for that year; **or**
- (iii) the revenue deficit is higher than 45 per cent of the Budget Estimates for that year;

then –

(a) as required under sub-section (2) of section 11 of the Act, the State Government shall take appropriate measures and (b) as required under sub-section 3(b) of section 11 of the said Act, the Minister-in-charge of the Ministry of Finance shall make a statement in the Legislature during the session immediately following the end of the second quarter detailing the corrective measures taken and the prospects for the fiscal deficit of that financial year.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

P. RAMAKANTH REDDY,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

All Departments of Secretariat.

All Heads of Departments.

The Commissioner, Printing, Stationary and Stores Purchase, A.P, Hyderabad
for publication in the A.P. Gazette.

Copy to:

The A.G., A.P., Hyderabad.

The Ministry of Finance, GOI, New Delhi.

The Reserve Bank of India, Mumbai.

* * *

Form F - 1

(See rules 3 and 4)

MACRO ECONOMIC FRAMEWORK STATEMENT

1. **Overview of the State Economy:** [This paragraph shall contain a synoptic analysis of trend in the rate of growth of output. Information on key macroeconomic indicators shall be presented in the table at the end of this form.]
2. **GSDP Growth:** [This paragraph shall contain an analysis of trends in overall GSDP growth and its sectoral composition.]
3. **Overview of State Government Finances:** [This paragraph shall detail the developments in State Finances including an analysis of trends in revenue collections and expenditure, and the important fiscal deficit and debt indicators and the measures taken to improve the financial position of the State Government. Trends in State Government finances shall be presented in the format appended. This will, *inter alia*, indicate the developments related to the Consolidated Sinking Fund, Guarantee Redemption Fund, and issuances of risk-weighted guarantees and Ways and Means Advances availed from the RBI. This paragraph may also cover analysis of finances of local bodies and State-level public sector undertakings including the progress made by them for compilation/ finalization of annual statements of accounts and Central transfers.]
4. **Prospects:** [Based on the trends in major sectors presented in the previous sections, an assessment shall be made regarding the growth prospects, along with the underlying assumptions. An assessment of fiscal prospects shall also be made.]

F-1 (Contd.)
Macro Economic Framework Statement
Economic Performance at a Glance

Table 1: Trends in Select Macroeconomic and Fiscal Indicators

		Absolute Value (Rs. Crore)		Percentage Changes	
		April- Reporting period*		April-Reporting period*	
		Previous Year	Current Year	Previous Year	Current Year
	Real Sector				
1.	GSDP at factor cost				
(a)	at current price				
(b)	at 1993-94 price				
2.	Agriculture Production				
3.	Industrial Production				
4.	Tertiary Sector Production				
	Government Finances				
1	Revenue Receipts (2 +3)				
2	Tax Revenue (2.1+2.2)				
2.1	Own Tax Revenue				
2.2	State's Share in Central Taxes				
3	Non-Tax Revenue (3.1+3.2)				
3.1	State's Own Non Tax revenue				
3.2	Central Transfers				
4	Capital Receipts (5+6+7)				
5	Recovery of loans				
6	Other Receipts				
7	Borrowing and other liabilities				
8	Total Receipts (1+ 4)				
9	Non-Plan Expenditure				
10	Revenue Account <i>Of which:</i>				
		Previous Year	Current Year	Previous Year	Current Year
11	(a) Interest payments (b) Subsidies (c) Wages & Salaries (d) Pension Payments				

12	Capital Account				
13	Plan Expenditure				
14	Revenue Account				
15	Capital Account				
16	Total Expenditure (9+13)				
17	Revenue Expenditure (10+14)				
18	Capital Expenditure (12+15)				
19	Revenue Deficit (17-1)				
20	Fiscal Deficit {16-(1+5+6)}				
21	Primary Deficit (20-11a)				
	<i>Memo:</i>				
	Average amount of WMA from RBI ^				
	Average amount of OD from RBI ^				
	Number of days of OD				
	Number of occasions of OD				

* Date will relate to the period up to which information for the current year is available. To facilitate comparison, date of previous year corresponds to the same period of current year. Accordingly, reporting period may vary for different items.

^ The average amount of WMA/OD is calculated by summing up the outstanding amount of WMA as on each day (including holidays) and dividing by the total number of days during April-Reporting period.

Form F-2
(See rule 4)

MEDIUM TERM FISCAL POLICY STATEMENT

A. Fiscal Indicators - Rolling Targets

	Previous Year (Y-2) Actuals	Current Year (Y-1) Budget Estimates (BE)	Current Year (Y-1) Revised Estimates (RE)	Ensuing Year (Y); Budget Estimates (BE)	Targets for next Two Years	
					Y + 1	Y + 2
1. Revenue Deficit as percentage of Total Revenue Receipts (TRR)						
2. Fiscal Deficit as percentage of GSDP						
3. Total outstanding Liabilities as percentage of GSDP						
4. [Any additional target(s)]						

B. Assumptions underlying the Fiscal Indicators -

1. Revenue receipts
 - (a) Tax-revenue -Sectoral and GSDP growth rates
 - (b) Non-tax-revenue - Policy stance
 - (c) Devolution to Local Bodies
 - (d) Share of own tax revenue to total tax revenue
 - (e) Share of own non-tax revenue to total non-tax revenue

2. Capital receipts - Debt stock, repayment, fresh loans and policy stance
 - (a) Loans and advances from the Centre
 - (b) Special securities issued to the NSSF
 - (c) Recovery of loans and advances
 - (d) Borrowings from financial institutions
 - (e) Other receipts (net) – small savings, provident funds, etc.
 - (f) Outstanding Liabilities - Internal Debt and Other Liabilities

3. Total expenditure - Policy Stance

(g) Revenue account

- (i) Interest payments – (a) on borrowings during the year (aggregate and category-wise); (b) on outstanding liabilities – (i) (aggregate and category-wise)
- (ii) Major subsidies
- (iii) Salaries
- (iv) Pensions
- (v) Others.

(h) Capital account

- (i) Loans and advances
- (ii) Capital Outlay

4. GSDP Growth

C. Assessment of sustainability relating to -

(i) The balance between receipts and expenditure in general and revenue receipts and revenue expenditure in particular. The Medium Term Fiscal Policy Statement may specify the tax-GSDP ratio, own tax-GSDP ratio and State's share in Central tax – GSDP ratio for the current year and subsequent two years with an assessment of the changes required for achieving it. It may discuss the non-tax revenues and the policies concerning the same. Expenditure on revenue account, both plan and non-plan, may be also discussed with particular emphasis on the measures proposed to meet the overall objectives. It may discuss policies to contain expenditure on salaries, pension, subsidies and interest payments. An assessment of the capital receipts shall be made, including the borrowings and other liabilities, as per policies spelt out. The statement shall also give projections for GSDP and discuss it on the basis of assumptions underlying the indicators in achieving the sustainability objective.

(ii) The use of capital receipts including market borrowings for generating productive assets. The Medium Term Fiscal Policy Statement may specify the proposed use of capital receipts for generating productive assets in different categories. It may also spell out the proposed changes among these categories and discuss them in terms of the overall policy of the Government.

(iii) The estimated yearly pension liabilities worked out on actuarial basis for the next ten years. In case it is not possible to calculate the pension liabilities on actuarial basis during the period of first three years after the coming into force of this Ordinance, the State Government may, during that period, estimate the pension liabilities by making forecasts on the basis of trend growth rates (i.e. average rate of growth of actual pension payments during the last three years for which data are available).

Form F - 3
(See rule 5)

FISCAL POLICY STRATEGY STATEMENT

A: Fiscal Policy Overview: [This paragraph will present an overview of the fiscal policy currently in vogue.]

B: Fiscal policy for the ensuing year: [This paragraph shall have, *inter alia*, six sub-paragraphs dealing with -

(1) Tax Policy

In the sub-paragraph on tax policy, major changes proposed to be introduced in direct and indirect taxes in the ensuing financial year will be presented. It shall contain an assessment of exemption in various taxes and how far it relates to principles regarding tax exemptions.

(2) Expenditure Policy

Under expenditure policy, major changes proposed in the allocation for expenditure shall be indicated. It shall also contain an assessment of principles regarding the benefits and target group of beneficiaries.

(3) Borrowings and Other Liabilities, Lending and Investments

In this sub-paragraph on borrowings, the policy relating to internal debt, including the access to WMA/OD facility from the Reserve Bank of India, Government lending, investments and other activities; including principles regarding average maturity structure, bunching of repayments, etc., shall be indicated. The borrowings by Public Sector Undertakings and Special Purpose Vehicle, lending, investments, pricing of user charges on public goods and utilities and description of other activities, and activities of Public Sector Undertakings which have potential budgetary implications; and the key fiscal measures and targets pertaining to each of these shall be indicated.

(4) Consolidated Sinking Fund

In this sub-paragraph, the policy related to the Consolidated Sinking Fund (CSF) shall be indicated.

(5) Contingent and other Liabilities

Any change in the policy on contingent and other liabilities, in particular guarantees, which have potential budgetary implications shall be indicated. Any change in the policy related to borrowings by special purpose vehicle (SPV) and other equivalent instruments where liability for repayment is on the State Government shall be indicated. The policy on building up of the Guarantee Redemption Fund (GRF) and commission charges/collected for guarantees issued shall also be indicated.

(6) Levy of User Charges

Any change proposed in the levy of user charges of public services shall be spelt out.

C. Strategic priorities for the ensuing year:

- [(1) Resource mobilization for the ensuing financial year through tax, non-tax and other receipts shall be spelt out.
- (2) The broad principles underlying the expenditure management during the ensuing year shall be spelt out.
- (3) Priorities relating to management of public debt proposed during the ensuing year shall be indicated.]

D: Rationale for Policy changes:

[(1) The rationale for policy changes consistent with the Medium Term Fiscal Policy Statement, in respect of taxes proposed in the ensuing Budget shall be spelt out.

(2) The rationale for major policy changes in respect of budgeted expenditure including expenditure on subsidies and pensions shall be indicated.

(3) Rationale for changes, if any, proposed in the management of the public debt shall be indicated.

(4) The need for changes, if any, proposed in respect of the charges for public utilities shall be spelt out.]

E. Policy Evaluation:

[The paragraph shall contain an evaluation of the changes proposed in the fiscal policy for the ensuing year with reference to fiscal deficit reduction and objectives set out in the Medium Term Fiscal Policy Statement.]

FORM D-1
[See rule 6]

SELECT FISCAL INDICATORS

	Item	Previous Year (Actuals)	Current Year (RE)
1.	Gross Fiscal Deficit as Percentage of GSDP		
2.	Revenue Deficit as Percentage of Gross Fiscal Deficit		
3.	Revenue Deficit as Percentage of GSDP		
4.	Revenue Deficit as Percentage of TRR		
5.	Total Liabilities -GSDP Ratio (%)		
6.	Total Liabilities - Total Revenue Receipts (%)		
7.	Total Liabilities –State's Own Revenue Receipts (%)		
8.	State's Own Revenue Receipts to Revenue Expenditure (%)		
9.	Capital Outlay as Percentage of Gross Fiscal Deficit		
10.	Interest Payment as Percentage of Revenue Receipts		
11.	Salary Expenditure as Percentage of Revenue Receipts		
12.	Pension Expenditure as Percentage of Revenue Receipts		
13.	Non-developmental Expenditure as Percentage of aggregate disbursements		
14.	Gross Transfers from the Centre as Percentage of Aggregate Disbursements		
15.	Non-tax Revenue as Percentage of TRR		

FORM D-2*[See rule 6]***A. Components of State Government Liabilities**

(Rs. crore)

Category	Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding Amount (End-March)	
	Previous Year (Actuals)	Current Year (RE)	Previous year (Actuals)	Current year (RE)	Previous year (Actuals)	Current year (RE)
Market Borrowings						
Loans from Centre						
Special Securities issued to the NSSF						
Borrowings from Financial Institutions/ Banks						
WMA/OD from RBI						
Small Savings, Provident Funds, etc						
Reserve Funds/ Deposits						
Other Liabilities						
Total						

FORM D-2

[See rule 6]

B. Weighted Average Interest Rates on State Government Liabilities

(per cent)

Category	Raised during the Fiscal Year [^]		Outstanding Amount (End-March)	
	Previous Year (Actuals)	Current Year (RE)	Previous year (Actuals)	Current year (RE)
Market Borrowings				
Loans from Centre				
Special Securities issued to the NSSF				
Borrowings from Financial Institutions/ Banks				
WMA/OD from RBI				
Small Savings, Provident Funds, etc				
Reserve Funds/ Deposits				
Other Liabilities				
Total *				

[^] Weighted average interest rate where the respective weight is the amount borrowed. This is calculated on contractual basis and then annualized.

* Weighted average interest rate where the weights are the amount of the respective components of State Government liabilities.

Example 1

Suppose the State Government raised resources from the market on three occasions during a fiscal year for an aggregate amount of Rs.6,000 crore. The annual rates of interest were 10 per cent, 12 per cent and 14 per cent, for Rs.1,000 crore, Rs.2,000 crore and Rs.3,000 crore, respectively. The weighted average interest rate in respect of the resources raised during the year would, therefore, be

$$\begin{aligned} & [\text{Rs.}1000 \times (10/100) + 2000 \times (12/100) + 3000 \times (14/100)] / (1000+2000+3000) \\ & \times 100 \\ & = [100 + 240 + 420] / 6000 \times 100 \\ & = (760/6000) \times 100 \\ & = 12.67\% \end{aligned}$$

Example 2

Suppose the previous and current years pertain to 2002-03 and 2003-04. Suppose the total outstanding amount of special securities issued by the State Government to the NSSF was Rs.1,000 crore as at end-March 2002 and Rs.1,500 crore as at end-March 2003. Suppose the total interest cost incurred by the State Government on this account during 2002-03 and 2003-04 amount to Rs.100 crore and Rs.120 crore, respectively. Then the weighted average interest cost on the outstanding amount of special securities issued to the NSSF during the previous year (i.e. 2002-03) is equal to $100/1000 = 10$ per cent. Similarly, the weighted average interest cost on the outstanding amount of special securities issued to the NSSF during the current year (i.e. 2003-04) is equal to $120/1500 = 8$ per cent.

FORM D-3

[See rule 6]

Consolidated Sinking Fund (CSF)*(Amount in Rs. Crore)*

Outstanding balance in CSF at the beginning of the previous year	Additions to CSF during the previous year	Withdrawals from CSF during the previous year	Outstanding balance in CSF at the end of the previous year/ beginning of current year	(4)/ Outstanding Stock of SLR Borrowings (%)	Additions to CSF during the current year	Withdraw-also from CSF during the current year	Outstanding at the end of current year/ beginning of ensuing year	(8)/ Stock of SLR Borrowings (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM D - 4
[See rule 6]

Guarantees given by the Government

Category (No. of Guarantees within bracket)	Maximum Amount Guaranteed during the year (Rs. crore)	Outstanding at the beginning of the year (Rs. crore)	Additions during the year (Rs. crore)	Reductions during the year (other than invoked during the year) (Rs. crore)
1	2	3	4	5

Invoked during the year (Rs. crore)		Outstanding at the end of the year (Rs. crore)	Guarantee Commission or Fee (Rs. crore)		Remarks
Discharged	Not discharged		Receivable	Received	
6	7	8	9	10	11

Note : Reporting year refers to the second year preceding the year for which the Budget is presented.

FORM D-5*[See rule 6]***Outstanding Risk –weighted Guarantees**

(Amount in Rs. Crore)

Default Probability	Risk weights (per cent)	Amount outstanding as in the Previous Year and the Current Year	Risk weighted outstanding guarantee in the previous year and the current year
Direct Liabilities	100		
High Risk	75		
Medium Risk	50		
Low Risk	25		
Very Low Risk	5		
Total Outstanding			

Note: The risk-weights have been pre-specified for various risk categories.

FORM D-6*[See rule 6]***Guarantee Redemption Fund (GRF)**

(Amount in Rs. Crore)

Outstanding invoked guarantees at the end of the previous year	Outstanding Amount in GRF at the end of the previous year	Amount of Guarantees Likely to be Invoked during the current year	Addition to GRF during the current year	Withdrawal from the GRF during the current year	Outstanding Amount in GRF at the end of the current year
(1)	(2)	(3)	(4)	(5)	(6)

Notes:

(i) As per the terms of the GRF, during each year, the Government is required to contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees issued during the year.

(ii) Previous year refers to the year preceding the current year.

FORM D - 7*[See rule 6]***STATEMENT OF ASSETS**

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. cr.)	Book Value (Rs. cr.)	Book Value (Rs. cr.)
Financial assets: Loans and advances Loans to Local Bodies Loans to companies Loans to others Equity Investment Shares Bonus shares Investments in GoI dated securities/ Treasury Bills Investments in 14-day Intermediate Treasury Bills Other financial investments (please specify) Total			
Physical assets: Land Building – Office/Residential Roads Bridges Irrigation Projects Power projects Other capital projects Machinery & Equipment Office Equipment Vehicles Total			

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be book-value, i.e. acquisition cost netted for depreciation/impairment.

Form D - 8

[See rule 6]

TAX REVENUES RAISED BUT NOT REALISED

(principal taxes)

(As at the end of the reporting year)

Major Head	Description	Amount under disputes (Rs. crore)				Amount not under disputes (Rs. crore)				Grand Total		
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years		Over 10 years	Total
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and capital Services											
	Land Revenue											
	Stamps and Registration fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											

State Excise											
Taxes on Vehicles											
Other Taxes											
<i>TOTAL</i>											

Note : Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.

Form D - 9

[See rule 6]

Statement of Miscellaneous Liabilities: Outstandings

(Rs. crore)

	Outstanding Amount \$
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

\$ The outstanding amount pertains to the end-March position for the year before the current year.

Form D - 10

[See rule 6]

NUMBER OF EMPLOYEES IN PUBLIC SECTOR UNDERTAKINGS & AIDED INSTITUTIONS AND EXPENDITURE OF STATE GOVERNMENT

Sl. No.	Sector Name	Total Employees as on 31-03-	Related Expenditure during (Rs. in crores)	
			On Salary	On Pension
1	State Government			
2	Judiciary			
3	Aided Educational Institutions			
4	Zilla Praja Parishads			
5	Mandal Praja Parishads			
6	Gram Panchayaths			
7	Municipal Corporations			
8	Municipalities			
9	Urban Development Authorities			
10	Agricultural Market Committees			
11	Zilla Grandhalaya Samasthas			
12	State Public Sector Undertakings			
13	Universities			
14	Cooperative institutions and other Government Bodies			
15	Temples			
	Total			

APPENDIX - VIII
(LIST OF DEMANDS & HODs)

Demand	Department
I-STATE LEGISLATURE	LEGISLATIVE SECRETARIAT
II-GOVERNOR AND COUNCIL OF MINISTERS	GENERAL ADMINISTRATION, SECRETARIAT DEPARTMENT GOVERNOR & GOVERNOR SECRETARIAT
III-ADMINISTRATION OF JUSTICE	LAW DEPARTMENT, SECRETARIAT DEPARTMENT REGISTRAR OF HIGH COURT PROSECUTIONS, HOD ADVOCATE GENERAL'S OFFICE MEMBER SECRETARY, STATE LEGAL SERVICES AUTHORITY A.P JUDICIAL ACADEMY
IV-GENERAL ADMINISTRATION AND ELECTIONS	GENERAL ADMINISTRATION, SECRETARIAT DEPARTMENT INFORMATION & PUBLIC RELATIONS, HOD PUBLIC SERVICE COMMISSION, HOD TRIBUNAL FOR DISCIPLINARY PROCEEDINGS, HOD ANTI CORRUPTION BUREAU, HOD DIRECTOR, PROTOCOL, HOD LOK AYUKTA & UPA LOK-AYUKTA, HOD VIGILANCE & ENFORCEMENT, HOD O/O SPECIAL COMMISSIONER, AP GUEST HOUSE, NEW DELHI, HOD VIGILANCE COMMISSION MCR HRD INSTITUTE, HOD CHIEF ELECTORAL OFFICER, ELECTIONS ADMINISTRATIVE TRIBUNAL DIRECTOR OF TRANSLATIONS
V-REVENUE, REGISTRATION AND RELIEF	ARCHIVES TARNAKA REVENUE DEPARTMENT, SECRETARIAT DEPARTMENT LAND ADMINISTRATION, HOD SURVEY, SETTLEMENT AND LAND RECORDS, HOD SPECIAL COURT UNDER AP LAND GRABBING (PROHIBITION) ACT, HOD REGISTRATION AND STAMPS, HOD COMMISSIONER FOR RELIEF, HOD SETTLEMENTS, HOD REGISTRAR GENERAL OF BIRTHS, DEATHS & MARRIAGES, HOD

Demand	Department
VI-EXCISE ADMINISTRATION	EXCISE,HOD
VII-COMMERCIAL TAXES ADMINISTRATION	COMMERCIAL TAXES,HOD SALES TAX APPELLATETRIBUNAL, HOD
VIII-TRANSPORT ADMINISTRATION	TRANSPORT COMMISSIONER, A.P, HOD
IX-FISCAL ADMINISTRATION, PLANNING SURVEYS AND STATISTICS	FINANCE, SECRETARIAT DEPARTMENT TREASURIES AND ACCOUNTS, HOD STATE AUDIT,HOD LIFE INSURANCE DEPT, HOD PAY AND ACCOUNTS OFFICER, HOD SMALL SAVINGS, HOD FINANCE, HOD DIRECTOR OF WORKS ACCOUNTS, HOD REGISTRAR OF CENSUS PLANNING, SECRETARIAT DEPARTMENT ECONOMICS AND STATISTICS, HOD FINANCE (WORKS & PROJECTS), SECRETARIAT DEPARTMENT SETTLEMENTS, HOD
X-HOME ADMINISTRATION	HOME, SECRETARIAT DEPARTMENT DIRECTOR GENERAL & INSPECTOR GENERAL OF POLICE, HOD DIRECTOR GENERAL & INSPECTOR GENERAL OF PRISON, HOD PRINTING, STATIONERY & STORES PURCHASE, HOD DIRECTOR GENERAL OF STATE DISASTER RESPONSE AND FIRE SERVICES, HOD SAINIK WELFARE, HOD POLICE ACADEMY COMMISSIONER OF CITY POLICE, HOD I.G.P. INTELLEGENCE PRINCIPAL CIVIL DEFENCE DMI I.G.P. HOME GUARDS I.G.P. AP SPECIAL PROTECTION FORCE I.G. GREY HOUNDS COMMISSIONER OF CYBERABAD POLICE, HOD DIRECTOR GENERAL, ORGANISATION OF COUNTER TERRORIST OPERATIONS (OCTOPUS)

Demand	Department
XI-ROADS, BUILDINGS AND PORTS	INFRASTRUCTURE AND INVESTMENT DEPARTMENT DIRECTOR OF STATE PORTS, KAKINADA TRANSPORT, ROADS AND BUILDINGS DEPARTMENT, SECRETARIAT DEPARTMENT ENGINEER-IN-CHIEF ROADS, HOD CHIEF ENGINEER BUILDING, HOD CHIEF ENGINEER (R&B), EAP, RDC, HOD CHIEF ENGINEER, NABARD, HOD CHIEF ENGINEER, APHM&ECRP, HOD ENGINEER-IN-CHIEF (R&B, NH, ADMN. CRF, ROB/RUBs), HOD ENGINEER-IN-CHIEF (R&B) FC & HUDCO, HOD
XII-SCHOOL EDUCATION	HIGHER EDUCATION, SECRETARIAT DEPARTMENT ADULT EDUCATION,HOD PUBLIC LIBRARIES JAWAHAR BAL BHAWAN GOVERNMENT TEXTBOOK PRESS, HOD PROJECT DIRECTOR, SARVA SIKSHA ABHIYAN (Rajiv Vidya Mission) SECONDARY EDUCATION, SECRETARIAT DEPARTMENT SCHOOL EDUCATION,HOD GOVERNMENT EXAMINATIONS, HOD REGISTRAR OF PUBLICATIONS
XIII-HIGHER EDUCATION	HIGHER EDUCATION, SECRETARIAT DEPARTMENT COLLEGIATE EDUCATION, HOD ARCHIVES TARNAKA INTERMEDIATE EDUCATION, HOD ORIENTAL MANUSCRIPTS
XIV-TECHNICAL EDUCATION	TECHNICAL EDUCATION, HOD
XV-SPORTS AND YOUTH SERVICES	YOUTH ADVANCEMENT, TOURISM AND CULTURE, SECRETARIAT DEPARTMENT YOUTH SERVICES,YUVASAKTI N C C SAAP L.B.STADIUM

Demand	Department
XVI-MEDICAL AND HEALTH	HEALTH, MEDICAL & FAMILY WELFARE DEPARTMENT, SECRETARIAT DEPARTMENT MEDICAL EDUCATION, HOD HEALTH, HOD FAMILY WELFARE, HOD INSTITUTE OF PREVENTIVE MEDICINE, HOD DEPARTMENT OF AYURVEDA, YOGA, UNANI, SIDDHA & HOMOEOPATHY (AYUSH) , HOD DRUGS CONTROL ADMN, HOD CHIEF ENGINEER (PROJECTS), MAHABOONAGAR
XVII-MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT	MUNICIPAL ADMINISTRATION AND URBAN DEVELOPMENT, SECRETARIAT DEPARTMENT MUNICIPAL ADMINISTRATION, HOD TOWN AND COUNTRY PLANNING PUBLIC HEALTH
XVIII-HOUSING	HOUSING DEPARTMENT, SECRETARIAT DEPARTMENT WEAKER SECTION HOUSING, HOD
XIX-INFORMATION AND PUBLIC RELATIONS	INFORMATION & PUBLIC RELATIONS, HOD A.P INFORMATION COMMISSION, HOD
XX-LABOUR AND EMPLOYMENT	LABOUR AND EMPLOYMENT, SECRETARIAT DEPARTMENT EMPLOYMENT AND TRAINING, HOD LABOUR, HOD LABOUR COURT-I, HYDERABAD FACTORIES, HOD LABOUR COURT-II, HYDERABAD LABOUR COURT-III, HYDERABAD LABOUR COURT, GUNTUR LABOUR COURT-CUM-INDUSTRIAL TRIBUNAL, VISAKHAPATNAM LABOUR COURT, ANANTAPUR LABOUR COURT, WARANGAL LABOUR COURT, GODAVARIKHANI INDUSTRIAL TRIBUNAL-I, HYDERABAD ADDITIONAL INDUSTRIAL TRIBUNAL, HYDERABAD INDUSTRIAL TRIBUNAL-II, HYDERABAD INSURANCE MEDICAL SERVICES, HOD
XXI-SOCIAL WELFARE	SOCIAL WELFARE, SECRETARIAT DEPARTMENT SOCIAL WELFARE, HOD

Demand	Department
XXII-TRIBAL WELFARE	TRIBAL WELFARE,HOD CHIEF ENGINEER, TRIBAL WELFARE, HOD
XXIII-BACKWARD CLASSES WELFARE	BACKWARD CLASSES WELFARE DEPARTMENT, SECRETARIAT DEPARTMENT BACKWARD CLASSES WELFARE, HOD MINORITIES WELFARE
XXIV-MINORITY WELFARE	MINORITIES WELFARE DEPARTMENT,SECRETARIAT DEPARTMENT MINORITIES COMMISSION MINORITIES WELFARE
XXV-WOMEN, CHILD AND DISABLED WELFARE	DEPARTMENT FOR WOMEN, CHILDREN, DISABLED AND SENIOR CITIZENS, SECRETARIAT DEPARTMENT WOMEN DEVELOPMENT & CHILD WELFARE, HOD PERSONS WITH DISABILITIES AND SENIOR CITIZENS WELFARE, HOD JUVENILE WELFARE,HOD
XXVI-ADMINISTRATION OF RELIGIOUS ENDOWMENTS	ENDOWMENTS,HOD
XXVII-AGRICULTURE	AGRICULTURE AND CO-OPERATION, SECRETARIAT DEPARTMENT AGRICULTURE,HOD HORTICULTURE,HOD SERICULTURE, HOD AGRICULTURE MARKETING & CO-OPERATION, SECRETARIAT DEPARTMENT DIRECTOR OF MARKETING, HOD HANDLOOMS & TEXTILES, HOD RAIN SHADOW AREAS DEVELOPMENT DEPARTMENT
XXVIII-ANIMAL HUSBANDRY AND FISHERIES	ANIMAL HUSBANDRY, DAIRY DEVELOPMENT & FISHERIES, SECRETARIAT DEPARTMENT ANIMAL HUSBANDRY,HOD FISHERIES, HOD
XXIX-FOREST, SCIENCE, TECHNOLOGY AND ENVIRONMENT	ENVIRONMENT, FOREST, SCIENCE&TECH, SECRETARIAT DEPARTMENT PRINCIPAL CHIEF CONSERVATOR OF FOREST, HOD

Demand	Department
XXX-CO-OPERATION	REGISTRAR OF CO-OPERATIVE SOCIETIES
XXXI-PANCHAYATRAJ	PANCHAYAT RAJ AND RURAL DEVELOPMENT, SECRETARIAT DEPARTMENT PANCHAYAT RAJ, HOD ENGINEER-IN-CHIEF (GENERAL & PANCHAYAT RAJ) ELECTION COMMISSION CHIEF ENGINEER, RURAL WATER SUPPLY
XXXII-RURAL DEVELOPMENT	PANCHAYAT RAJ AND RURAL DEVELOPMENT, SECRETARIAT DEPARTMENT RURAL DEVELOPMENT. HOD APARD
XXXIII-MAJOR AND MEDIUM IRRIGATION	IRRIGATION & COMMAND AREA DEVELOPMENT, SECRETARIAT DEPARTMENT COMMISSIONER, COMMAND AREA DEVELOPMENT AUTHORITY, HOD CHIEF ENGINEER, A.P. ENGINEERING RESEARCH LABORATORIES, HOD ENGINEER-IN-CHIEF (ADMINISTRATION), HOD ENGINEER-IN-CHIEF, MAJOR IRRIGATION, FLOOD CONTROL AND DRAINAGE, HOD ENGINEER-IN-CHIEF, MEDIUM IRRIGATION, HOD CHIEF ENGINEER, NAGARJUNA SAGAR PROJECT, HOD CHIEF ENGINEER, SREERAM SAGAR PROJECT, STAGE- II, HOD CHIEF ENGINEER, NEELAM SANJEEVA REDDY SAGAR SREESAILAM PROJECT, HOD CHIEF ENGINEER, N.T.R TELUGU GANGA PROJECT, HOD ADMINISTRATOR-CUM-CHIEF ENGINEER, SREERAM SAGAR PROJECT, STAGE-I, HOD SECRETARY, TUNGABHADRA BOARD, TUNGABHADRA DAM, HOD CHIEF ENGINEER, GODAVARI LIFT IRRIGATION SCHEME, WARANGAL, HOD CHIEF ENGINEER, CENTRAL DESIGN ORGANISATION, HOD CHIEF ENGINEER, INTER STATE WATER RESOURCES, HOD COMMISSIONER OF TENDERS, HOD CHIEF ENGINEER (PROJECTS), IRRIGATION, KADAPA, HOD CHIEF ENGINEER, HYDROLOGY, HOD COMMISSIONER, KRISHNA BASIN

Demand	Department
	<p>COMMISSIONER, PLANING AND DEVELOPMENT OF GODAVARI BASIN</p> <p>CHIEF ENGINEER (PROJECTS), NORTH COASTAL DISTRICTS</p> <p>CHIEF ENGINEER (PROJECTS), ONGOLU</p> <p>CHIEF ENGINEER (PROJECTS), ANANTAPUR</p> <p>CHIEF ENGINEER, INDIRA SAGAR POLAVARAM PROJECT</p> <p>CHIEF ENGINEER (PROJECTS), MAHABOBNAGAR</p> <p>PROJECT DIRECTOR, PPMU, APWSIP</p> <p>CHIEF ENGINEER, FFC (SRSP) & SYP, LMD COLONY, KARIMNAGAR</p> <p>CHIEF ENGINEER (PROJECTS), IRRIGATION, KURNOOL</p> <p>COMMISSIONER, RESETTLEMENT AND REHABILITATION, HOD</p> <p>CHIEF ENGINEER, QUALITY CONTROL WING FOR ANDHRA REGION</p> <p>CHIEF ENGINEER, QUALITY CONTROL WING FOR TELANGANA REGION</p> <p>CHIEF ENGINEER, QUALITY CONTROL WING FOR RAYALASEEMA REGION</p> <p>CHIEF ENGINEER, DR. B.R. AMBEDKAR PRANAHITA-CHEVELLA SUJALA SRAVANTHI</p> <p>CHIEF ENGINEER, RAJIV SAGAR, INDIRA SAGAR LIFT IRRIGATION SCHEME & DUMMUGUDEM-NAGARJUNA SAGAR PROJECT TAIL POND, KHAMMAM</p> <p>CHIEF ENGINEER, MODERNISATION</p> <p>CHIEF ENGINEER, CWC CLEARANCE AND AIBP ASSISTANCE, HOD</p> <p>DIRECTOR, GODAVARI BASIN</p> <p>CHIEF ENGINEER, GODAVARI DELTA SYSTEM, DOWLAISWARAM</p> <p>CHIEF ENGINEER, KRISHNA DELTA SYSTEM, VIJAYAWADA</p>
XXXIV-MINOR IRRIGATION	<p>IRRIGATION & COMMAND AREA DEVELOPMENT, SECRETARIAT DEPARTMENT</p> <p>COMMISSIONER, COMMAND AREA DEVELOPMENT AUTHORITY, HOD</p> <p>DIRECTOR, GROUND WATER DEPARTMENT, HOD</p> <p>CHIEF ENGINEER, MINOR IRRIGATION, HOD</p>
XXXV-ENERGY	<p>ENERGY,SECRETARIAT DEPARTMENT</p> <p>CHIEF ELECTRICAL INSPECTOR TO GOVERNMENT, HOD</p> <p>CHIEF ENGINEER, ELECTRICAL GENERATION, HOD</p> <p>BOILERS, HOD</p>

Demand	Department
XXXVI-INDUSTRIES AND COMMERCE	INFRASTRUCTURE AND INVESTMENT DEPARTMENT INDUSTRIES AND COMMERCE, SECRETARIAT DEPARTMENT INDUSTRIES, HOD HANDLOOMS & TEXTILES, HOD MINES AND GEOLOGY, HOD SUGAR CANE COMMISSIONER, HOD COMMERCE AND EXPORT PROMOTION, HOD CHAIRMAN, INFRASTRUCTURE AUTHORITY
XXXVII-TOURISM, ART AND CULTURE	YOUTH ADVANCEMENT, TOURISM AND CULTURE, SECRETARIAT DEPARTMENT CULTURAL AFFAIRS TOURISM ARCHAEOLOGY & MUSEUMS, HOD
XXXVIII-CIVIL SUPPLIES ADMINISTRATION	FOOD & CIVIL SUPPLIES, SECRETARIAT DEPARTMENT CIVIL SUPPLIES, HOD LEGAL METROLOGY A.P. STATE CONSUMER DISPUTES REDRESSAL COMMISSION
XXXIX-INFORMATION TECHNOLOGY AND COMMUNICATIONS	INFORMATION TECHNOLOGY & COMMUNICATIONS, SECRETARIAT DEPARTMENT DIRECTOR, ELECTRONICALLY DELIVERABLE SERVICES, HOD
XL-PUBLIC ENTERPRISES	PUBLIC ENTERPRISES, SECRETARIAT DEPARTMENT

APPENDIX – IX

(see paragraph 13.19.5)

(G.O.Ms.No.135, Finance & Planning (FW: BG) Department, dated 20-9-2000)

Approval of Plan Schemes:

2. In the reference first cited, instructions had been issued for sanctions and releases of funds under Plan Schemes for pending bills of previous year as well as fresh sanctions for the current year, pending approval of the final budget. Now that the final budget has been presented to the Legislative Assembly and the outlays are known to the departments for each of their schemes, it is considered desirable to dispense with the procedure of convening the Departmental Clearance Committees and PPACs for the current year. In stead, the HODs and Administrative Secretaries are requested to submit proposals to the Finance Department in the following manner.

- (i) The proposals relating to State Plan Schemes, Matching State Share of Centrally Sponsored Schemes and Centrally Sponsored Schemes shall be first sent to Planning Department for their recommendation in the first instance before they are referred to Finance & Planning (FW) Department for concurrence.
- (ii) The proposals relating to Tenth/Eleventh Finance Commission shall be directly sent to the concerned Finance Commission Section under Secretary (R&E) in Finance & Planning (FW) Department for their scrutiny and concurrence.
- (iii) The proposals in respect of Externally Aided Projects shall initially be referred to Finance & Planning (PMU) Department for their scrutiny and concurrence.
- (iv) The proposals relating to AIBP/RIDF Schemes shall be directly sent to the concerned EBS Sections in Finance & Planning (FW) Department for their scrutiny and concurrence.
- (v) All other individual proposals not covered by the above categories shall be sent to the concerned EBS section in Finance & Planning (FW) Department for their scrutiny and concurrence.

Formats for Submission of Proposals

3. (i) In order to facilitate proper examination of the proposals in the administrative department and the Finance. & Planning Departments, it is considered desirable that the Heads of_ Departments give full details of the budget provisions, expenditure incurred, utilization certificates. and reimbursements etc. in a routine and regular manner. All the Departments of the Secretariat are, therefore, requested to furnish information in the proformae enclosed herewith to the Finance

& Planning (FW) Department/Planning Department for issue of sanctions as well as release of funds under Plan Schemes. Format I is a checklist for submission of proposals for sanction/ release of funds for Plan Schemes.

- (ii) **Continuation of Staff under Plan Schemes:** In the reference fourth cited, orders were issued regarding payment of salaries to the staff working under Plan Schemes, pending continuation of plan schemes. Now since the procedure for convening the DCCs and PPACs has been dispensed with for the current year, the Departments of the Secretariat are requested to send proposals for continuation of the staff under plan schemes to either Planning Department or Finance Department, as the case may be, as per the procedure prescribed for sanction of plan schemes in para 2 above. All Departments of Secretariat are requested to ensure that full details are given as per the check list prescribed in format - II, enclosed to this order, to facilitate early clearance of the proposal.

Delegation of administrative and financial powers to Heads of Departments

4. Once the scheme is approved and government order sanctioning the same is issued, it will be left to the Heads of Department to distribute the authorized amounts amongst districts and other Unit Officers/DDOs. The Heads of Departments shall furnish the distribution statements to the Director of Treasuries & Accounts to obtain treasury authorizations as per existing procedure. Government is separately issuing orders enhancing the administrative and financial powers to the Heads of Departments to incur expenditures within the budget authorizations under Plan and Non-Plan Schemes.

Non-Plan Expenditure

5. In the reference second cited, instructions had been issued for sanction of schemes and release of funds for Non-Plan Schemes pending approval of the final budget for 2000-01. Once the budget is approved, the normal procedure of budget authorization and release of funds for Non-Plan Schemes shall come into force. The following guidelines shall be followed by all Heads of Departments/Unit Offices/Drawing.& Disbursing Officers.

- (i) After the budget is passed by the Legislature, each Head of the Department' shall distribute the approved Noh-salary O&M outlays under each sub head to all the concerned Heads of Units/DDOs under their control as per their needs and submit distribution statements to the Director of Treasuries & Accounts for issue of budget authorization orders.
- (ii) While distributing the allocations among various officers under their control, all HODs shall ensure that all pending bills and other pending

commitments are fully met on the highest priority. It shall be the responsibility of each Head of the Office to ensure that all the pending bills are paid off at the earliest. Each one of the Heads of Office/DDOs shall also be personally responsible to ensure that no future commitments are contracted by his Office/Unit, which are beyond the budgetary allocation under each head for the year.

Approval of Non-Plan Schemes

6. (i) Mostly Heads of Departments and Heads of Units/DDOs are already authorized to incur expenditure under Non-Plan as per existing delegations. However, even Non-Plan expenditure under certain schemes needs to be approved at government level for release of funds. In all such cases, the Departments of Secretariat are requested to furnish the proposals with full information in Format III annexed to this order to the concerned EBS Section in Finance Department for their scrutiny and concurrence.
- (ii) Continuation of Staff under Non-Plan: In the reference third cited, orders were issued for further continuation of temporary posts under Non-Plan upto 28.2.2001 subject to completing the process of conducting meeting of Implementation Committees and finalizing their recommendations before 31.1.2001. All the Departments are requested to note that under no circumstances, further continuation of temporary posts would be accorded until and unless the concerned Implementation Committees of the Departments finalize their recommendations and files are sent to the Finance Department for concurrence before 28.2.2001. The proposals regarding continuation of temporary posts under Non-Plan along with the recommendations of the Implementation Committee may be sent to Finance Department in the Format II with detailed justification.

Grants-in-Aid towards Salaries

7. Orders were also issued in the reference 5th cited in which Director of Treasures and Accounts has been permitted to issue Authorization under 090/091 grant-in-aid towards salaries based on the provisions available in the budget without Government orders as per the existing procedure in vogue in respect of the following Institutions.

- i. Private-aided Schools
- ii. Private aided Colleges
- iii. A.P. Residential Educational Society
- iv. A.P. Social Welfare Residential Educational Society
- v. A.P. Tribal Welfare Residential Educational Society

8. In respect of all other grant-in-aid institutions except those mentioned above, the departments are requested to send the proposals to the Planning/Finance

Department through their administrative department for the concurrence duly filling the Formats I & III depending upon whether the expenditure is to be booked under Plan or Non-Plan.

9. Government has also issued orders in the reference 6th above cited that bills relating to the salaries of teachers working in Panchayati Raj and Municipal Bodies will be admitted without insisting on issue of G.O. by administrative department of the Secretariat and budgetary authorization. In other words, existing orders on procedure for drawal of salaries relating to teachers working in Panchayati Raj and Municipal Schools shall hold good.

Maintenance Expenditure

10. It has been decided that the maintenance of all Government buildings shall be decentralized to respective departments. The Chief Engineer (Buildings) of R&B Department shall only maintain the Secretariat, BRK Bhavan, Legislative Assembly, High Court and other Judiciary buildings, Ministers residences and all residential quarters in the State. Accordingly, budgetary allocations under '170 Minor Works' and '180 Maintenance' have been separately provided for each department. Provisions under these heads shall not be allowed to be diverted to any other head. All HODs are requested to ensure that these provisions are distributed under the four sub heads - Headquarters, Regional Offices, District Offices and Other Offices - in proportion to the actual plinth area of government offices/buildings under their control.

11. For Secretariat, Legislative Assembly buildings and AP High Court and other judicial buildings, the budget is provided under the General Administration Department, Legislature Secretariat and AP High Court respectively. These buildings will be maintained by R&B Department only. However, the administrative sanction of the works will be given by these administrative departments, but the LOC will be issued by the Finance Department on requisition by the Secretary, GAD for Secretariat buildings, by the Secretary Legislature for Legislative Assembly buildings and by Secretary, Law & Legislature for the AP High Court and other judicial buildings subject to quarterly control and budget control. The Chief Engineer (Buildings) will be authorized to operate the head of account of GAD, Legislature and AP High Court to the extent of LOC issued and render the accounts to concerned administrative departments. In all those cases where the buildings are still with Chief Engineer, Buildings for maintenance, the usual procedure of LOC shall continue to be applicable.

12. In order to facilitate proper and timely maintenance of their buildings, all HODs/Heads of Offices/DDOs, other than those mentioned in the preceding para, are authorized to requisition the services of the R&B (Buildings) Engineers in their respective areas or use any other engineering staff under their control or available in the town. In the alternative, since these are likely to be small maintenance works, they are also authorized to get the estimates prepared from any private engineers and engage private contractors for the job subject to following usual norms and

procedures of competitive bids through tender process and payment after check measurement.

Economy Measures

13. One of the critical requirements of Zero Based Budgeting was to effect economy and efficiency of expenditure under Plan and Non-Plan Schemes. In order to ensure compliance with this requirement, the following guidelines are hereby prescribed for all Secretariat Departments and Heads of Departments to follow:

- (i) **Utility Payments:** Each Head of the Department/Office/Unit / DDO shall be personally responsible for utmost economy under all sub heads under 'Non-salary O&M'. They should take special care to ensure that utility charges for water supply, electricity, telephones, petrol, rents etc., are calculated in accordance with the latest rates in mind and adequate/provision is made to meet their pending and future liabilities. The treasury officers are hereby instructed to ensure that no payments are authorized over and above the budget provisions. Any expenditure more than the budgetary allocation under any sub head shall be recovered from the person who authorizes such excess expenditure as identified by the Head of Office DDO. If the Head of Office/DDO fails to identify such a person and effect recovery, the HOD shall recover the excess amount from the Head of Office/DDO concerned.
- (ii) It has also been noticed that utility payments to statutory authorities and rents etc. to landlords are delayed for months and years and allowed to accumulate as arrears, which are then claimed as pending bills. The Government views this practice with great concern. It is, therefore, ordered that each Head of Office shall be personally held responsible for timely and full payments on these items. Non-payment beyond three months shall be viewed as gross negligence and disciplinary action shall be initiated against those responsible. In any case, if the bills are not settled within the financial year, the budget provision will lapse and no carry forward of the liability shall be allowed. Accordingly, the Head of the Department shall issue proceedings for summary recovery of the pending liability from the pay bill of the officer concerned and the treasury officer shall effect such recovery and report to the HOD.
- (iii) **Energy Saving Devices:** With the recent hike in power tariff, it has become imperative that government offices use utmost economy to consumption of energy. All HODs/Heads of Offices are required to keep personal check on power consumption and also make sure that power bills are paid promptly and fully. Recent improvements in technology have brought out many energy-saving devices that are based on conventional as well as non-conventional sources. All HODs are requested to take up a phased program to convert their offices to low-energy consumption devices and effect savings in their energy charges

in the long run. They may get in touch with the Energy Department who is being asked to provide the necessary information and guidance in this regard.

- (iv) **Personal Entitlements:** Government has already fixed certain norms for official and residential telephones, monthly petrol/diesel quotas, hiring of vehicles, vehicle maintenance, newspapers/magazines etc. for different categories of officers. It has been noticed that many officers have been routinely claiming higher expenses than their entitlements under the pretext of "official purpose". It has now been decided that government shall not accept responsibility for excess expenditure Under any circumstances. The concerned officers shall have to pay the excess expenditure from their pocket in the first instance. They would be free to make out a case for the excess expenditure on account of official use and if agreed to by the competent authority, claim reimbursement to the extent admissible.
- (v) In order to meet any unforeseen contingencies, each HOD or Head of Office/Unit/DDO is requested to set apart 5-10% of their Plan/Non-plan non-salary outlay as reserve under their own control which could be utilized to cover such unforeseen expenditure. In the event of this amount not being set apart or having been exhausted during the course of the year, the concerned departments will either have to re-appropriate from some other sub head or simply defer the expenditure to the next year. It should be clearly understood by all HODs that no proposals for additional allocations shall be entertained by the Finance Department under any circumstances.

CHECK LIST FOR SUBMISSION OF PROPOSALS FOR SANCTION/RELEASE OF FUNDS UNDER PLAN

(Rs. in lakhs)

1.	Name of the Secretariat Department			
2.	Name of the Head of the Department			
3.	File No. of the Secretariat Department			
4.	Name of the Scheme			
5.	Type of the Scheme (EAP/CSS/SS/AIBP/ RIDF)			
6.	Whether a New Scheme of this year or Ongoing Scheme			
7.	Whether budgeted or unbudgeted			
8.	If budgeted, budget provision with full details: (Major Head/Sub-Major Head/ Minor Head/ Sub-Head)	Central/ EAP/ AIBP/ RIDF/ Shares	State Share	Total
9.	Cumulative releases (Head of Account-wise)			
10.	Balance available in the Budget (Head of Account-wise)			
11.	Expenditure incurred (Head of Account-wise)			
12.	Physical Achievement			
	a. Unit			
	b. Target			
	c. Achievement			
13.	If unbudgeted, from which Head of Account to be reappropriated			
	a. Scheme Name			
	b. Head of Account			
14.	Amount Released by GOI, Lr. No. & Date			
15.	Date of adjustment to the State Head of Account			
16.	Amount for which utilization Certificates/ Reimbursement claims sent to GOI			
17.	Amount requested for release (Head of Account wise)			

18.	Detailed justification of the proposal by Administrative Department with particular reference to the Schemes' contribution towards development indicators			
19.	Signature of the Head of the Department			
20.	Recommendations of and Signature of Special Chief Secretary/Principal Secretary/ Secretary of the Secretariat Department			
21.	Amount recommended for sanction by Planning Department with their U.O. No.			
22.	Signature of the Secretary, Planning Department			
23.	Final Approval by the Finance Department (Head of Account wise)			
24.	Signature of the Principal Secretary/ Secretary, Finance Department			
25.	U.O. No. of Finance Department			

**CHECK LIST FOR SUBMISSION OF PROPOSALS FOR CONTINUATION OF
STAFF UNDER PLAN/NON-PLAN**

1.	Name of the Scheme under which the posts are created					
2.	Posts proposed to be further continued					
Sl. No.	Designation	No. of Posts		Current Status		No. of Posts proposed for further continuation
		Sanctioned	Continued so far	Filled in Posts	Vacant Posts	
3.	G.O. in which the posts were created					
4.	G.O. in which posts were last continued					
5.	Actual expenditure during 1999-2000					
6.	Balance of works to be completed under the Scheme (if any)					
7.	Period upto which the posts are to be continued					
8.	Whether there is any advantage by continuing the posts as temporary such as tapping GOI funds under Plan Scheme etc.					
9.	Recommendation of the Implementation Committee in case of Non-Plan posts					
10.	Remarks					

Signature of the Head of the Department

Signature of the Special Chief Secretary/Principal Secretary/Secretary of the Secretariat Department

Signature of the Secretary, Planning Department

Signature of the Principal Secretary/Secretary, Finance Department

**CHECK LIST FOR SUBMISSION OF PROPOSALS FOR SANCTION/RELEASE
OF FUNDS UNDER NON-PLAN**

1.	Name of the Secretariat Department	
2.	Name of the Head of the Department	
3.	File No. of the Secretariat Department	
4.	Previous File No./U.O. No. of Finance Department	
5.	Description of the Proposal/Scheme	
6.	Whether New or ongoing proposal/scheme	
7.	Budget Provision with Full details	
	Amount	
	Head of Account	
8.	Amount released so far (mention G.O.No. & U.O.No. of Finance Department)	
9.	Incase of unbudgeted scheme	
(a)	Scheme name, amount and the Head of Account from which amount to be reappropriated for the proposed scheme	
	(i) Budget provision available after releases if any made previously under the head from which to be reappropriated	
	(ii) Balance Budget provision available after proposed reappropriation	
(b)	By sanction of advance from the Contingency Fund, in case the payment has to be made as per court order/ arbitration award	
10.	Detail justification for the scheme/proposal with specific reference to its contribution to prescribed development indicators of the Administrative Department	
11.	Remarks	

APPENDIX-X
(See Paragraph 3.27.1)

**SECTORAL AND MAJOR HEAD CLASSIFICATION OF GOVERNMENT
TRANSACTIONS PRESCRIBED BY THE COMPTROLLER GENERAL OF
ACCOUNTS**

**CONSOLIDATED FUND-REVENUE
RECEIPT HEADS (Revenue Account)**

A. Tax Revenue

(a) Taxes on Income and Expenditure

- 0020 Corporation Tax
- 0021 Taxes on Income other than Corporation Tax
- 0022 Taxes on Agricultural Income
- 0023 Hotel Receipts Tax
- 0024 Interest Tax
- 0028 Other Taxes on Income and Expenditure

(b) Taxes On Property and Capital Transactions

- 0029 Land Revenue
- 0030 Stamps and Registration Fees
- 0031 Estate Duty
- 0032 Taxes on Wealth
- 0033 Gift Tax
- 0035 Taxes on Immovable Property other than Agricultural Land

(c) Taxes on Commodities and Services

- 0037 Customs
- 0038 Union Excise Duties
- 0039 State Excise
- 0040 Taxes on Sales, Trade etc.
- 0041 Taxes on Vehicles
- 0042 Taxes on Goods and Passengers
- 0043 Taxes and Duties on Electricity
- 0045 Other Taxes and Duties on Commodities and Services

B. Non-Tax Revenue

(a) Fiscal Services

- 0046 Currency, Coinage and Mint
- 0047 Other Fiscal Services

(b) Interest Receipts, Dividends and Profits

- 0049 Interest Receipts
- 0050 Dividends and Profits

(c) Other Non-Tax. Revenue

(i) General Services

- 0051 Public Service Commission
- 0055 Police
- 0056 Jails
- 0057 Supplies and Disposals
- 0058 Stationery and Printing
- 0059 Public Works
- 0070 Other Administrative Services
- 0071 Contributions and Recoveries towards Pension and other Retirement benefits
- 0075 Miscellaneous General Services
- 0076 Defence Services-Army
- 0077 Defence Services-Navy
- 0078 Defence Services-Air Force
- 0079 Defence-Ordinance Factories

(ii) Social Services

- 0202 Education, Sports, Art and Culture
- 0210 Medical and Public Health
- 0211 Family Welfare
- 0215 Water Supply and Sanitation
- 0216 Housing
- 0217 Urban Development
- 0220 Information and Publicity
- 0221 Broadcasting
- 0230 Labour and Employment
- 0235 Social Security and Welfare
- 0250 Other Social Services

(iii) Economic Services

- 0401 Crop Husbandry
- 0403 Animal Husbandry
- 0404 Dairy Development
- 0405 Fisheries
- 0406 Forestry and Wild Life
- 0407 Plantations
- 0408 Food Storage and Warehousing
- 0415 Agricultural-Research and Education
- 0425 Co-operation
- 0435 Other Agricultural Programmes
- 0506 Land Reforms
- 0515 Other Rural development Programmes
- 0516 Other Special Area Programmes
- 0551 Hill Areas
- 0575 Other Special Areas Programmes
- 0700 Major Irrigation
- 0701 Medium Irrigation

- 0702 Minor Irrigation
- 0801 Power
- 0802 Petroleum
- 0803 Coal and Lignite
- 0810 Non-Conventional Sources of Energy
- 0851 Village and Small Industries
- 0852 Industries
- 0853 Non-Ferrous Mining and Metallurgical Industries
- 0875 Other Industries
- 1001 Indian Railways-Miscellaneous Receipts
- 1002 Indian Railways-Commercial Lines-Revenue Receipts.
- 1003 Indian Railways-Strategic Lines-Revenue Receipts
- 1051 Ports and Light Houses
- 1052 Shipping
- 1053 Civil Aviation
- 1054 Roads and Bridges
- 1055 Road Transport
- 1056 Inland Water Transport
- 1075 Other Transport Services
- 1201 Postal Receipts
- 1225 Tele-communication Receipts
- 1275 Other Communication Services
- 1401 Atomic Energy Research
- 1425 Other Scientific Research
- 1452 Tourism
- 1453 Foreign Trade and Export Promotion
- 1456 Civil Supplies
- 1475 Other General Economic Services

C. Grants-in-aid and Contributions

- 1601 Grants-in-aid from Central Government
- 1605 External Grant Assistance
- 1606 Aid Material and Equipment

EXPENDITURE HEADS (Revenue Account)

A. GENERAL SERVICES

(a) Organs of State

- 2011 Parliament/State/Union Territory Legislatures
- 2012 President/Vice-President Governor/ Administrator of Union Territories
- 2013 Council of Ministers
- 2014 Administration of Justice
- 2015 Elections
- 2016 Audit

(b) Fiscal Services

- (i) Collection of Taxes on Income and Expenditure
- 2020 Collection of Taxes on Income and Expenditure

- (ii) Collection of Taxes on Property and Capital Transactions
 - 2029 Land Revenue
 - 2030 Stamps and Registration
 - 2031 Collection of Estate Duty, Taxes on Wealth and Gift Tax
 - 2035 Collection of other Taxes on Property and Capital Transactions

- (iii) Collection of Taxes on Commodities and Services
 - 2037 Customs
 - 2038 Union Excise Duties
 - 2039 State Excise
 - 2040 Taxes on Sales, Trade etc.
 - 2041 Taxes on Vehicles
 - 2045 Other Taxes and Duties on Commodities and Services

- (iv) Other Fiscal Services
 - 2046 Currency, Coinage and Mint
 - 2047 Other Fiscal Services

- (c) Interest Payment and Servicing of Debt
 - 2048 Appropriation for reduction or avoidance of Debt
 - 2049 Interest Payments
- (d) Administrative Services
 - 2051 Public Service Commission
 - 2052 Secretariat-General Services
 - 2053 District Administration
 - 2054 Treasury and Accounts Administration
 - 2055 Police
 - 2056 Jails
 - 2057 Supplies and Disposals
 - 2058 Stationery and Printing
 - 2059 Public Works
 - 2061 External Affairs
 - 2070 Other Administrative Services

- (e) Pensions and Miscellaneous General Services
 - 2071 Pensions and other Retirement Benefits
 - 2075 Miscellaneous General Services

- (f) Defence Services
 - 2076 Defence Services-Army
 - 2077 Defence Services-Navy
 - 2018 Defence Services-Air Force
 - 2079 Defence Services-Ordnance Factories

B. SOCIAL SERVICES

(a) Education, Sports; Art and Culture

- 2202 General Education
- 2203 Technical Education
- 2204 Sports and Youth Services
- 2205 Art and Culture

(b) Health and Family Welfare

- 2210 Medical and Public health
- 2211 Family Welfare

(c) Water Supply, Sanitation, Housing and Urban Development

- 2215 Water Supply and Sanitation
- 2216 Housing
- 2217 Urban Development

(d) Information and Broadcasting

- 2220 Information and Publicity
- 2221 Broadcasting

(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes:

- 2225 Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes

(f) Labour and Labour Welfare

- 2230 Labour and Employment

(g) Social Welfare and Nutrition

- 2235 Social Security and Welfare
- 2236 Nutrition
- 2245 Relief on account of Natural Calamities

(h) Others

- 2250 Other Social Services
- 2251 Secretariat -Social Services

C. ECONOMIC SERVICES

(a) Agriculture and Allied Activities

- 2401 Crop Husbandry
- 2402 Soil and Water Conservation
- 2403 Animal Husbandry
- 2404 Dairy Development
- 2405 Fisheries
- 2406 Forestry and Wild Life

- 2407 Plantations
- 2408 Food, Storage and Warehousing
- 2415 Agricultural Research and Education
- 2416 Agricultural Financial Institutions
- 2425 Co-operation
- 2435 Other Agricultural Programmes

(b) Rural Development

- 2501 Special Programmes for Rural Development
- 2505 Rural Employment
- 2506 Land Reforms
- 2515 Other Rural Development Programmes

(c) Special Area Programmes

- 2551 Hill Areas
- 2552 North Eastern Areas
- 2553 MPs Local Area Development Scheme
- 2575 Other Special Area Programmes

(d) Irrigation and Flood Control

- 2700 Major Irrigation
- 2701 Medium Irrigation
- 2702 Minor Irrigation
- 2705 Command Area Development
- 2711 Flood Control and Drainage

(e) Energy

- 2801 Power
- 2802 Petroleum
- 2803 Coal and Lignite
- 2810 Non-Conventional Sources of Energy
- 2820 Energy Co-ordination and Development

(f) Industry and Minerals

- 2851 Village and Small Industries
- 2852 Industries
- 2853 Non-ferrous Mining and Metallurgical Industries
- 2875 Other Industries
- 2885 Other outlays on Industries and Minerals

(g) Transport

- 3001 Indian Railways-Policy Formulation Direction, Research and other Miscellaneous Organization
- 3002 Indian Railways - Commercial Lines Working Expenses
- 3003 Indian Railways - Strategic Lines - Working Expenses"
- 3004 Indian Railways - Open Line Works (Revenues)
- 3005 Payments to General Revenues
- 3006 Appropriation from Railway Surplus

- 3007 Repayment of Loans taken from General Revenue
- 3025 Payment towards amortizations of over capitalisation
- 3051 Ports and Light Houses
- 3052 Shipping
- 3053 Civil Aviation
- 3054 Roads and Bridges
- 3055 Road Transport
- 3056 Inland Water Transport
- 3075 Other Transport Services

(h) Communications

- 3201 Postal Services
- 3225 Telecommunication Services
- 3230 Dividends to General Revenues
- 3231 Appropriations from Tele-communication Surplus
- 3232 Repayment of Loans taken from General Revenue
Tele-communications
- 3252 Satellite Systems
- 3275 Other Communication Services

(i) Science, Technology and Environments

- 3401 Atomic Energy Research
- 3402 Space Research
- 3403 Oceanographic Research
- 3425 Other Scientific Research
- 3435 Ecology and Environment

(j) General Economic Services

- 3451 Secretariat - Economic Services
- 3452 Tourism
- 3453 Foreign Trade and Export Promotion
- 3454 Census Surveys and Statistics
- 3455 Meteorology
- 3456 Civil Supplies
- 3465 General Financial and Trading Institutions
- 3466 International Financial Institutions
- 3475 Other General Economic Services

D. GRANTS-IN-AID AND CONTRIBUTIONS

- 3601 Grants-in-aid to State Government
- 3602 Grants-in-aid to Union Territory Governments
- 3604 Compensation and Assignments to Local Bodies and
Panchayati Raj Institutions
- 3605 Technical and Economic Co-operation with other Countries
- 3606 Aid Materials and Equipments

**CONSOLIDATED FUND-CAPITAL PUBLIC DEBT, LOANS, ETC.
RECEIPT HEADS (Capital Account)**

4000 Miscellaneous Capital Receipts

Expenditure HEADS (Capital Account)

A. CAPITAL ACCOUNT OF GENERAL SERVICES

4046 Capital Outlay on Currency, Coinage and Mint
4047 Capital Outlay on Other Fiscal Services
4055 Capital Outlay on Police
4058 Capital Outlay on Stationery and Printing
4059 Capital Outlay on Public Works
4070 Capital Outlay on Other Administrative Services
4075 Capital Outlay on Miscellaneous General Services
4076 Capital Outlay on Defence Services

B. CAPITAL ACCOUNT OF SOCIAL SERVICES

- (a) Capital Account of Education, Sports, Art and Culture
4202 Capital Outlay on Education, Sports, Art and Culture
- (b) Capital Account of Health and Family Welfare
4210 Capital Outlay on Medical and Public Health
4211 Capital Outlay on Family Welfare
- (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development
4215 Capital Outlay on Water Supply and Sanitation
4216 Capital Outlay on Housing
4217 Capital Outlay on Urban Development
- (d) Capital Account of Information and Broadcasting
4220 Capital Outlay on Information and Publicity
4221 Capital Outlay on Broadcasting
- (e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward-Classes
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backwards Classes
- (g) Capital Account of Social Welfare and Nutrition
4235 Capital Outlay on Social Security and Welfare
4236 Capital Outlay on Nutrition
- (h) Capital Account of Others Social Services
4250 Capital Outlay on Other Social Services

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES

- (a) Capital Account of Agriculture and Allied Activities
 - 4401 Capital Outlay on Crop Husbandry
 - 4402 Capital Outlay on Soil and Water Conservation
 - 4403 Capital Outlay on Animal Husbandry
 - 4404 Capital Outlay on Dairy Development
 - 4405 Capital Outlay on Fisheries
 - 4406 Capital Outlay on Forestry and Wild Life
 - 4407 Capital Outlay on Plantations
 - 4408 Capital Outlay on Food Storage and Warehousing
 - 4415 Capital Outlay on Agricultural Research and Education
 - 4416 Investments in Agricultural Financial Institutions
 - 4425 Capital Outlay on Co-operation
 - 4435 Capital Outlay on other Agricultural Programmes

- (b) Capital Account of Rural Development
 - 4515 Capital Outlay on Other Rural Development Programmes

- (c) Capital Account of Special Area Programmes
 - 4551 Capital Outlay on Hill Areas
 - 4552 Capital Outlay on North Eastern Areas
 - 4575 Capital Outlay on Other Special Area Programmes

- (d) Capital Account of Irrigation and Flood Control
 - 4700 Capital Outlay on Major Irrigation
 - 4701 Capital Outlay on Medium Irrigation
 - 4702 Capital Outlay on Minor Irrigation
 - 4705 Capital Outlay on Command Area Development
 - 4711 Capital Outlay on Flood Control Projects

- (e) Capital Account of Energy
 - 4801 Capital Outlay on Power Projects
 - 4802 Capital Outlay on Petroleum
 - 4803 Capital Outlay on Coal and Lignite
 - 4810 Capital Outlay on Non-Conventional Sources of Energy

- (f) Capital Account of Industry and Minerals
 - 4851 Capital Outlay on Village and Small Industries
 - 4852 Capital Outlay on Iron and Steel Industries
 - 4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries
 - 4854 Capital Outlay on Cement and Non-Metallic Mineral Industries
 - 4855 Capital Outlay oil Fertilizer Industries
 - 4856 Capital Outlay on Petro-Chemical Industries
 - 4857 Capital Outlay on Chemicals and Pharmaceutical Industries
 - 4858 Capital Outlay on Engineering Industries
 - 4859 Capital Outlay on Tele-communication and Electronic Industries

- 4860 Capital Outlay on Consumer Industries
- 4861 Capital Outlay on Atomic Energy Industries
- 4875 Capital Outlay on Other Industries
- 4885 Other Capital Outlay on Industries and Minerals

(g) Capital Account of Transport

- 5002 Capital Outlay on Indian Railways Commercial Lines
- 5003 Capital Outlay on Indian Railways Strategic Lines
- 5051 Capital Outlay on Ports and Light Houses
- 5052 Capital Outlay on Shipping
- 5053 Capital Outlay on Civil Aviation
- 5054 Capital Outlay on Roads and Bridges
- 5055 Capital Outlay on Roads Transport
- 5056 Capital Outlay on Inland and Water Transport
- 5075 Capital Outlay on Other Transport Services

(h) Capital Account of Communication

- 5201 Capital Outlay on Postal Services
- 5225 Capital Outlay on Tele-communication Services
- 5252 Capital Outlay on Satellite System
- 5275 Capital Outlay on Other Communication Services

(i) Capital Account of Science Technology and Environment

- 5401 Capital Outlay on Atomic Energy Research
- 5402 Capital Outlay on Space Research
- 5403 Capital Outlay on Oceanographic Research
- 5425 Capital Outlay on Other Scientific and Environmental Research

(j) Capital Account of General Economic Services

- 5452 Capital Outlay on Tourism
- 5453 Capital Outlay on Foreign Trade and Export Promotion
- 5455 Capital Outlay on Meteorology
- 5465 Investments in General Financial and Trading Institutions
- 5466 Investments in International Financial Institutions
- 5475 Capital Outlay on Other General Economic Services

D. GRANTS-N-AID AND CONTRIBUTIONS

E. PUBLIC DBBT

- 6001 Internal Debt of Central Government
- 6002 External Debt
- 6003 Internal Debt of the State Government
- 6004 Loans and Advances from the Central Government
- 6005 External Debt – Suspense

F. LOANS AND ADVANCES

- 6075 Loans for Miscellaneous General Services
- 6202 Loans for Education, Sports, Art and Culture
- 6210 Loans for Medical and Public Health

6211 Loans for Family Welfare
6215 Loans for Water Supply and Sanitation
6216 Loans for Housing
6217 Loans for Urban Development
6220 Loans for Information and Publicity
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and
Other Backward Classes
6235 Loans for Social Security and Welfare
6245 Loans for Relief on account of Natural Calamities
6250 Loans for Other Social Services
6401 Loans for Crop Husbandry
6402 Loans for Soil and Water Conservation
6403 Loans for Animal Husbandry
6404 Loans for Dairy Development
6405 Loans for Fisheries
6406 Loans for Forestry and Wild Life
6407 Loans for Plantations
6408 Loans for Food Storage and Warehousing
6416 Loans for Agricultural Financial Institutions
6425 Loans for Co-operation
6435 Loans for Other Agricultural Programmes
6501 Loans for Special Programmes, for Rural Development
6505 Loans for Rural Employment
6506 Loans for Land Reforms
6515 Loans for Other Rural Development Programmes
6551 Loans for Hill Areas
6552 Loans for North Eastern Areas,
6575 Loans for Other Special Areas Programmes
6700 Loans for Major Irrigation
6701 Loans for Medium Irrigation
6702 Loans for Minor Inigation
6705 Loans for Command Area Development
6711 Loans for Flood Control Projects
6801 Loans for Power Projects
6802 Loans for Petroleum
6803 Loans for Coal and Lignite
6810 Loans- for Non-Conventional Sources of Energy
6851 Loans for Village and Small Industries
6852 Loans for Iron and Steel Industries
6853 Loans for Non-Ferrous Mining and Metallurgical Industries
6854 Loans for Cement and Non-Metallic Mineral Industries
6855 Loans for Fertiliser Industries
6856 Loans for Petro-Chemical Industries
6857 Loans for Chemical and Pharmaceutical Industries
6858 Loans for Engineering Industries
6859 Loans for Tele-communication and Electronic Industries
6860 Loans for Consumer Industries
6861 Loans for Atomic Energy Industries

- 6875 Loans for Other Industries
- 6885 Other Loans to Industries and Minerals
- 7002 Loans for Railways
- 7051 Loans for Ports and Light Houses
- 7052 Loans for Shipping
- 7053 Loans for Civil Aviation
- 7055 Loans for Road Transport
- 7056 Loans for Inland Water Transport
- 7075 Loans for Other Transport Services
- 7225 Loans for Tele-communication Services
- 7275 Loans for Other Communication Services
- 7425 Loans for Other Scientific Research
- 7452 Loans for Tourism
- 7453 Loans for Foreign Trade Export Promotion
- 7465 Loans for General Financial and Trading Institutions
- 7475 Loans for Other General Economic Services
- 7601 Loans and Advances to State Governments
- 7602 Loans and Advances to Union Territory Governments
- 7605 Advances to Foreign Governments
- 7610 Loans to Government Servants, etc.
- 7615 Miscellaneous Loans

(G) INTER STATE Settlement

- 7810 Inter State Settlement

(H) TRANSFER TO CONTINGENCY FUND

- 7999 Appropriation to the Contingency Fund

CONTINGENCY FUND

- 8000 Contingency Fund

PUBLIC ACCOUNT

I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.

(a) National Small Savings Fund

- 8001 Savings Deposits
- 8002 Savings Certificate
- 8006 Public Provident Funds
- 8007 Investments of National Small Savings Fund

(b) State Provident Funds

- 8009 State Provident Funds

(c) Other Accounts

- 8010 Trusts and Endowments
- 8011 Insurance and Pension Funds
- 8012 Special Deposits and Accounts
- 8013 Other Deposits and Accounts

J. RESERVE FUNDS

- (a) Reserve Funds bearing Interest
 - 8115 Depreciation/Renewal Reserve Fund
 - 8116 Revenue Reserve Funds
 - 8117 Development Funds
 - 8118 Capital Reserve Funds
 - 8119 Railway Safety Fund
 - 8121 General and Other Reserve Funds

- (b) Reserve Funds not bearing interest
 - 8222 Sinking Funds
 - 8223 Famine Relief Fund
 - 8224 Central Road Funds
 - 8225 Roads and Bridges Fund
 - 8226 Depreciation /Renewal Reserve Fund
 - 8228 Revenue Reserve Funds
 - 8229 Development and Welfare Funds
 - 8235 General and Other Reserve Funds

K. DEPOSITS AND ADVANCES

- (a) Deposits bearing Interest
 - 8336 Civil Deposits
 - 8337 Deposits of Railways
 - 8338 Deposits of Local Funds
 - 8342 Other Deposits

- (b) Deposits not bearing Interest
 - 8443 Civil Deposits
 - 8444 Defence Deposits
 - 8445 Railway Deposits
 - 8446 Postal Deposits
 - 8447 Tele-communication Deposits
 - 8448 Deposits of Local Funds
 - 8449 Other Deposits
 - 8450 Balance Account of Union Territories
 - 8451 Bhopal Gas leak Disaster Relief Fund

- (c) Advances
 - 8550 Civil Advances
 - 8551 Defence Advances
 - 8552 Railways Advances
 - 8553 Postal Advances
 - 8554 Tele-communication Advances

L. SUSPENSE AND MISCELLANEOUS

- (a) Coinage Accounts
 - 8656 Coinage Accounts

(b) Suspense

- 8658 Suspense Accounts
- 8659 Suspense Accounts (Defence)
- 8660 Suspense Accounts (Railways)
- 8661 Suspense Accounts (Postal)
- 8662 Suspense Accounts (Telecommunications)
- 8663 Accounting Adjustment Suspense

(c) Other Accounts

- 8670 Cheques and Bills
- 8671 Departmental Balances
- 8672 Permanent Cash imprest
- 8673 Cash Balance Investment Account
- 8674 Security deposits made by Government
- 8675 Deposits with Reserve Bank
- 8677 Remittances into Banks/Treasuries

(d) Accounts with Governments of Foreign Countries

- 8679 Accounts with Governments of other Countries

(e) Miscellaneous

- 8680 Miscellaneous Government Accounts

M. REMITTANCES

(a) Money orders and other Remittances

- 8781 Money orders
- 8782 Cash remittances and adjustments between officers rendering accounts to the same Accounts Officer
- 8785 Other Remittances

(I) Inter Government Adjustment Account

- 8786 Adjusting Account between Central and State Governments
- 8787 Adjusting Account with Railways
- 8788 Adjusting Account with Posts
- 8789 Adjusting Account with Defence
- 8790 Accounts with States etc. (Railways)
- 8791 Accounts with States etc. (Posts)
- 8792 Accounts with States etc.. (Defence)
- 8793 Inter State Suspense Account
- 8794 Accounts with the High Commissioner for India in United Kingdom
- 8795 Adjusting Account with Telecommunications

(c) Exchange Accounts

- 8797 Exchange Accounts

N. CASH BALANCE

- 8999 Cash Balance

GENERAL DIRECTIONS

1 General

1.1 The minor heads prescribed under each major/sub-major head in this list and also permitted to be opened as detailed in the subsequent paragraphs of these directions may be divided into such subordinate heads (called 'sub-heads) as may be needed to suit the local requirement of each Government. The "sub-head of Classification denotes and identifies the schemes undertaken in pursuance of programmes represented by minor heads or components of a particular programme, if the programme does not have any scheme, but represents non-developmental expenditure or expenditure. of an administrative nature. The sub-heads should not be multiplied unnecessarily and new ones opened only when really necessary.

1.2 Formal approval/issue of amendments by Correction slips is not required for opening of new minor heads in the following circumstances:

- (a) In the cases specified in the subsequent paragraphs of these directions with nomenclature of the heads indicated therein (e.g. 'Direction and Administration', "Other Expenditure" indicated in para 3.1 below).
- (b) In cases where mere guidelines are indicated in the column for Minor Heads' in this list, such as for Example "Each project will be a minor head" against the major head "2701/4701/6701" Medium Irrigation". However, for opening new minor heads in terms of foot-notes below major heads or otherwise, formal approval/issue of 'correction slips would be required.

2 Receipt Heads

2.1 The minor head "Services and Service Fees"(code 501') may be opened under the receipt major/sub-major heads, wherever it has not been provided, if necessary.

2.2 'Refunds of Revenue' shall as a general rule, be taken in reduction of the revenue Receipts "Deduct-Refunds" (code 900) may be opened as a minor head under the major/sub-major heads falling in the Sector "B.Non-Tax Revenue", unless it is not practicable to account for such refunds as sub-heads below the concerned programme minor heads under the relevant major/sub-major heads. This minor head may also be opened under the major/sub-major heads of the sector "C.Grants-in Aid and Contributions". In respect of major/sub-major heads falling under the sector "A. Tax Revenue", the head "Deduct-Refunds" should however be opened as a distinct subhead below the appropriate minor heads so that the net collection of each tax/Duty is readily ascertainable from the accounts. See, however, note below the major head "0037. Customs" for the account of "Deduct Refunds" and "Deduct-Drawbacks".

2.3. The minor head "Other Receipts" (code '800) may be opened under the receipt major/sub-major heads, Wherever it has not been provided. Inter alia the following sub-heads may be opened under this minor head:

- (i) Leave Salary Contributions
- (ii) Sale proceeds of dead-stock, waste paper and other articles, the cost of which was met from office expenses.

"The minor head 'Receipts Awaiting Transfer to other Minor Heads' (RAT) (Code '500') may be opened wherever necessary under the functional major/sub-major heads in the section Receipts Heads (Revenue Account) irrespective of whether the receipt would be subsequently transferred to the capital section or the Public Account. The transactions will be transferred to the final head of account by affording minus credit to the transitory head.

2.4. In addition to the minor heads prescribed under the major head "1601.Grants-in-Aid from Central Government", new minor heads, corresponding to programme minor heads in the Section "Expenditure Heads (Revenue Account) to which the assistance from Central government relates, may be opened in the same manner as indicated in Direction No.3.9 below.

3. Expenditure Heads (Revenue Account)

3.1. The following minor heads, even where not specifically prescribed may be opened below the major/sub-major heads, wherever necessary.

- (a) "Direction and Administration (Code 001) (being placed as the first minor head)
- (b) "Other Expenditure"(code '800) (being placed as the last minor head) Where there is a separate establishment expenditure for "monitoring evaluation and statistics," the expenditure on such establishment may be distinctly recorded in accounts under a sub-head under "Direction and Administration" or other appropriate minor head as the case may be.
- (c) Assistance to Public Sector and other undertakings (Code '190').
- (d) Assistance to Municipal Corporation (Code '191').
- (e) Assistance to Municipalities/Municipal Councils (Code '192')
- (f) Assistance to Nagar Panchayats/Notified area committees are equivalent thereof (Code '193')
- (g) Training (Code '003')
- (h) Assistance to Zilla Prarishads/District level Panchayati (Code '196')
- (i) Assistance to Block Panchayatis/Intermediate level Panchayats (Code '197')
- (j) Assistance to Gram Panchayats (Code '198')
- (k) Assistance to Co-operatives (Code '195').
- (l) Assistance to Non-Government Institutions (Code '199').

Note:- The minor head "Direction and Administration" when required to be operated in irrigation, Roads and Bridges, Public Health etc. Division working

on P.W.D. pattern will record expenditure on Designs, Architecture; stores control etc." for which distinct sub head maybe opened.

Normally, the executing/agent Department incurring the expenditure, on receipt of approval/authorization etc., from the Functional Ministry/Department will directly operate the Budget head of the later and not debit the expenditure to 'PAO Suspense' or 'CSSA' as the case may be. If for any reason, it is not possible to follow this procedure, the expenditure incurred on behalf of other service department, will initially be debited in the budget grant of the executing department under a new minor head 'Expenditure Awaiting Transfer to other heads/Departments'(EAT), (Code '502'). This Minor head may be opened whenever necessary under the functional major/sub-major heads of the Department in the section 'Expenditure heads (Revenue Account), irrespective of whether the expenditure would be subsequently transferred to the Capital Section or the Public Account of the Department accounting for the transaction or the functional major head of the other Department on whose behalf the expenditure is incurred. On receipt of necessary details the transaction will be transferred to the relevant final heads of account in the books by making necessary adjustments in accounts. In case this minor head is operated for settling inter-departmental transactions, the same may be cleared on receipt of the amount from the other Department by affording minus debit to the transitory head during the same financial year which the transaction has appeared in account. This minor head may also be operated to accommodate expenditure on a new scheme pending opening of a new minor head therefore or for the transactions which are presently being classified under 'Unclassified Suspense' and transactions booked under 'Vouchers Suspense' wherever the vouchers are found wanting or are not readily susceptible of classification.

"Details of each Plan Scheme/Project, etc. or Non Plan Scheme/Programme, etc. as the case may be, shall be indicated at the sub-head level below the standard minor head 'Training'. Likewise, at the detailed head and object head levels, details of sub-schemes or activities and object of expenditure shall be indicated. In this schematic arrangement, care should be taken to avoid double provisioning/ budgeting and accounting of training expenditure- both under standard minor head 'Training' as well as establishment oriented minor heads such as 'Direction and Administration, etc.'

3.2. The minor head "International Co-operation" (code '798') may be opened under the functional major sub. major heads wherever necessary, to record the contributions to the international organizations related to specific functions (e.g. United Nations Children's' Emergency Fund (UNICEF), World Health Organization ('WHO'), International Labour Organisation (ILO), etc. A suitable sub. head indicating the name of the conference/meeting arranged by a Ministry/Department may be opened under this minor head wherever the expenditure thereon is not expected to justify opening of a separate minor

head. Where, however, the expenditure is estimated in a year is substantial (i.e. expected to be Rs.1 crore or more), a minor head titled "International Conference/Meeting"(code '790') may be opened below the functional major/sub-major head concerned. See also Note(I) below the major head "3605 - Technical and Economic Co-operation with other Countries".

3.3. If necessary the minor head with nomenclature "Irrecoverable Loans Written 'Off"(code '792') may be opened under the various functional major/sub-major heads depending upon the purposes for which the loans or advances were granted. Where however, the purpose cannot be identified with any functional major head the amount written off should be-adjusted under the minor head "Irrecoverable loans written off (code '795') below he major head "2075 -Miscellaneous General Services"." Loans to State Govt. written off may be adjusted under a distinct subhead of the same nomenclature below the minor head "Irrecoverable loans written off" under the major head '2075'.

3.4. The minor head "Transfer to/from Reserve Funds/Deposit Accounts"(code '797') may be opened -wherever necessary under the functional major/sub-major heads in the section" Expenditure Heads(Revenue Account). Under this minor head Transfers to/from' specific Reserve Funds and deposits accounts will appear as a distinct subhead with nomenclature "Transfers' to/..... (name of Reserve Fund/Deposit Account)", with a detailed head "Inter account transfer". The actual expenditure will be debited to the relevant programme minor head under the functional major head in the Revenue Section, Capital Section or Loan Section depending upon whether the expenditure is of a revenue, capital or loan nature. Amounts financed from the Reserve funds/Deposit Accounts in these cases will be-shown as a deduct entry under minor heads 'Deduct Amount met from name of the Reserve Fund /Deposit Account' below the minor head Transfers to! from Reserve Funds/Deposit Accounts with separate code say '902' etc., under the functional major, sub-major head in the Revenue, Capital or loan section where under the actual expenditure stands debited.

3.5. Whenever expenditure is recorded initially under a minor head below a major head, and either the whole or a portion of it is recoverable by debit to another minor head under the same or a different major head, the amount recovered is to be recorded under a distinct sub-head "Deduct amount transferred to (name of minor/major head) for this purpose.

3.6. The minor head "Suspense"(code 799) may be opened wherever necessary, only under those major heads, where expenditure on 'works' is involved, and where the public works System of accounts is adopted keeping in view the provisions of para 13.1.1 of the C.P.W.A. Code or similar provisions of States works Accounts Codes/Manuals. This minor head will have the following sub-heads, viz., (a) Stock (b) Miscellaneous works Advances and (c) Work Shop Suspense.

3.7. In respect of the departments, the accounts of which follow the public works System of Accounts, the minor head "Machinery and Equipment" (code '052) wherever provided will record expenditure on common Tools and plant acquired by the Divisions for executing works of a revenue or capital nature, and will have suitable sub-heads like "New Supplies", "Repairs and Carriage" etc.

3.8. "Tribal Area Sub-plan" (code '796') "Special Component Plan for Scheduled Caste" (Code 789) may be opened as minor heads below the functional major/sub-major heads wherever necessary.

3.9. In addition to minor heads codified below the major heads "3601. Grants-in-aid to State Governments" and "3602-Grants-in-Aid to Union Territory Governments", now minor head(s) may be opened corresponding to the programme minor heads in the Section "Expenditure Heads (Revenue Account)" to which the assistance can be related. For this purpose, the nomenclature of the minor head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example "Adult Education - Rural Functional Literacy Programmes", "Crop Husbandry - Agricultural Engineering", "-Consumer Industries - Textiles" etc.- When the nomenclature of the sub-major head does not give an indication of the concerned function the nomenclature of the minor head will also indicate the name of the major head also within brackets after the sub-major head. For example "General (Medical & Public Health) - Health Statistics and Evaluation", "General (Nutrition). "Diet Surveys and Nutrition Planning" etc. Where it is not possible to identify the assistance with any programme distinctly, the minor head will indicate the relevant sub-major/major head as above followed by the words "Other Grants" (e.g.) "General-(Education) - Other Grants", "Crop Husbandry - Other Grants", etc. When the nomenclature of a new minor head to be opened cannot be fitted in any of the above pattern, advice of the C.G.A. should be sought. Please refer also to direction 6.5 for illustrations.

3.10. Recoveries of over - payments' whether made in cash or by short drawl from a bill during the same financial year in which such over payments were made, shall be recorded as reduction of expenditure under the concerned Service Heads. Recoveries of over payment to previous year(s) shall be recorded under distinct minor head "Deduct Recoveries of over payments (Code "911") below the concerned major/sub major head in the Appropriation Accounts. Refund of unspent balances of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in-aid major or/Sub major head. However refund of grant/contribution in subsequent year(s) that are initially charged to the major head "3605 - Technical and Economic Cooperation with other countries etc., shall be adjusted under a distinct minor head "Deduct - Recoveries of unspent balance" (Code '912') below that major head. Similarly, refund of unspent Balance of grant-in-aid by State/Union Territory. Government in subsequent

year(s) shall be adjusted under a separate minor head 'deduct – Recovery of unspent balance of grant-in-aid from State/Union Territory Governments' (Code '913') below the major head. "3601 Grants-in-aid to State Governments" or "3602 Grants-in-aid to Union Territory Governments" as the case may be.

Note:- The investments made by Government of India in Nationalized Banks and subsequently being written down to adjust the losses incurred by banks, may be shown as 'Deduct Recoveries' below the line in the capital section.

4. Expenditure Heads (Capital Account)

4.1. The following minor heads even where not specifically prescribed may be opened below the major/sub Major head wherever necessary.

- (a) "Direction and Administration" (Code "001")
- (b) "Other Expenditure" (Code."800")

Note :- See note below Para 3.1

4.2. The 'Minor Head' Investments in public sector and other undertakings "(Code 190) for investment in equity shares etc may be opened where necessary if not specifically provided below the functional major/sub major heads of expenditure heads (Capital Account). The name of the Public Sector and other undertaking will appear as a sub-head below the minor head 'Investment in Cooperatives' (Code 195) depending upon the function of the cooperatives, could be opened as a minor head even if not specifically provided below the functional Major/Sub-major Heads, whenever necessary e.g. 'Dairy Co-operatives' could be opened below the major head "4404-Capital Outlay on Dairy Development" and "Labour Co-operatives" below the Major Head "4250-Capital Outlay on Other Social Services." Respectively. Each cooperative society will be a distinct sub-head below the above minor head.

Investments in the form of debentures should however be recorded under the relevant major head-in Section "F-Loans and Advances."

4.3. "Deduct - Receipts and Recoveries on Capital Account" (Code '901') may be opened wherever necessary, as a sub-head below the relevant minor heads under the various capital major/sub major heads where from the expenditure was initially incurred. Where such receipts and recoveries on capital account are not identifiable with any programme minor head, the same may be adjusted in accounts as a sub-head under "Other Expenditure", (Code "800") under the major/sub-major head. "

As an exception, recoveries (Sale Proceeds etc.) relating to schemes of Govt. trading where expenditure on bulk purchase and distribution of certain commodities is required to be shown in capital section of accounts, may be

shown under a distinct minor head "Deduct-Receipts and Recoveries on capital account" (Code 901) to be opened below the concerned major head.

4.4. The provisions in the directions 3.4,3.6 and 3.8 apply to "Expenditure Heads(Capital Account)" also. Please refer to direction 6.4 for illustrations.

4.5. Expenditure of a capital nature which is met from Reserve Funds/Deposit Accounts will be reflected under the relevant programme minor heads. Adjustment of expenditure against the Reserve funds/Deposit Accounts will be shown as a deduct entry under the minor head "Deduct amount met from Reserve Funds/Deposit Accounts," with code numbers 902 etc., under the functional major/sub major head in the manner indicated in para 3.4.

5. Departmentally run Commercial Undertakings and State Trading Schemes

5.1. For departmentally run commercial undertakings and state trading schemes declared as commercial, a distinct minor head (Code 201' to '300') for each or a group of similar such undertakings or scheme as may be found convenient may be opened under the appropriate functional receipt/revenue expenditure (working expenses)/Capital expenditure respectively.

Revenue receipts from departmental Commercial Undertakings and State Trading Schemes declared Commercial may be recorded under suitable sub-heads as "Receipts from Sales", 'Other Receipts' under the minor head concerned.

Working expenses or revenue expenditure may be recorded under suitable sub-heads such as "Management", "Operation and Maintenance", "Renewals & Replacement, "Machinery and Equipment, "Other Expenditure", "interest on Capital", "Suspense", "Contributions to Funds" with suitable detailed heads there under.

5.2. For State Trading Schemes not declared as commercial, distinct sub-heads for each or a group of similar such-schemes as may be found convenient, may be opened under the relevant programme minor head below the appropriate revenue functional receipt/expenditure major/sub-major heads. If, however, it is decided to meet the expenditure on such trading scheme from capital, distinct sub-heads for each or a group of similar such schemes may be opened under the relevant minor head below the functional capital major/sub-major head. The receipts from such schemes will, however, be treated as reduction of capital expenditure under the relevant sub-heads. Where, however, it is not possible to identify the sub-heads, these receipts may be adjusted under a minor head-with the nomenclature "Deduct - Receipts & Recoveries on Capital Account" (Code '901').

5.3. In the case State Trading Schemes with revolving funds from an advance to be credited to a personal ledger account within the major head the additional sub-heads/detail heads (as the case may be) "Advances" and "Suspense" (Personal Deposits) may be opened.

6. Loans and Advances

6.1. The following minor heads may be opened wherever necessary if not specifically provided below functional minor/sub-major heads in Loan Section.

- a) Loans to Public Sector and Other Undertakings (Code '190').
- b) Loans to Municipal Corporation (Code '191').
- c) Loans to Municipalities/Municipal Councils (Code '192').
- d) Loans to Nagar Panchayats/Notified Area Committees or equivalent thereof (Code '193').
- e) Loans to Voluntary Organisations (Code '194').
- f) Loans to Co-operatives (Code '195').
- g) Loans to Zilla Parishads/District Level Panchayats (Code '196').
- h) Loans to Block Panchayats/Intermediate Level Panchayats (Code '197').
- i) Loans to Gram Panchayats (Code '198').
- j) Loans to Trading and Other Non-Government Institutions (Code '199').

(For example "Loans to Fishermen's Co-operatives" could be opened below the major head "6045-Loans for Fisheries" and "Loans to Labour Co-operatives" below the major head "6250-Loans for other Social Services" with minor head code '195').

Each 'Public Sector and Other Undertakings', 'Municipal Corporation/Municipality/ Municipal Council/Nagar Panchayat/Intermediate Level Panchayat/Zilla Parishad/District Level Panchayat/Block Panchayat/Gram Panchayat', 'Voluntary Organisation' etc., will be a district sub-head below the respective minor heads. For cases not covered under the above minor heads, sub-heads may be opened under the relevant programme minor heads to indicate the schemes for which the loans are granted. The institution/organization(s) etc., to which loans are granted under each scheme will appear as detailed heads under the sub-heads concerned.

6.2. The minor head "Other Loans" (Code '800) wherever not specifically prescribed may be opened below the major/sub-major heads in the sector "F-Loans & Advances"- wherever necessary.

6.3. The directions contained in para 3.6 and 3.8 apply mutatis mutandis to functional major/sub-major heads in the Sector "F - Loans and Advances", wherever necessary.

6.4. Expenditure of a loan nature, which is met from Reserve Funds/Deposit accounts, will be reflected under the relevant programme minor heads.

Adjustment of expenditure against the Reserve Fund/Deposit Accounts will be shown as deduct entry under the minor head 'Deduct amount met from (name of the Reserve Fund/Deposit Account) with code number 902 etc under the functional major/sub-major head it's the manner indicated in para 3.4.

6.5. In addition to minor heads codified below the major head "6004 - Loans and Advances from Central Government", '7601 - Loans and Advances to State Governments" and "7602-Loans and Advances to Union Territories Governments", new minor head(s) may be opened under them, corresponding to the programme in the section "Expenditure Heads (Revenue Account)", or "Expenditure Heads (Capital Account)" or 'F - Loans and Advances", depending upon the section under which the loan is intended to be utilized by the borrowing Government.

For this purpose, the nomenclature of the minor head may indicate the function as per the relevant sub-major head or as per major head in the absence of sub-major head(s) in the relevant section, followed by the programme minor head (e.g.)

- (i) Under Section - "Expenditure Heads (Revenue Account)". For exhibiting grant assistance for construction of affiliated colleges, nomenclature of the minor head will be "University and Higher Education - Assistance to non-Government Colleges and Institutes".
- (ii) Under Section - "Expenditure Heads (Capital Account)". For exhibiting assistance for purposes of investment in "State Apex Societies of Handlooms", nomenclature of the minor head will be 'Capital Outlay on Village and Small Industries - Handloom Industries.
- (iii) Under "F - Loans and Advances". For exhibiting loans for construction of hostels of affiliated colleges, nomenclature of the minor head will be "Loans for Education, Sports, Art and Culture - General Education -University and Higher Education".

When the nomenclature of the sub-major head does not-give an indication of the concerned function, the nomenclature of the minor head shall indicate the major heads also in bracket after the sub-major head (e.g.) "General - (Education) - Scholarships", "General - (Urban Development) - Assistance to Local Bodies/ Corporation/Urban Development Authorities/Town Improvement Boards, etc". Where it is not possible to identify the loans with any distinct programme head, the minor head will indicate the relevant major/sub-major head as above, followed by the words "Other Loans" (e.g.) "Special Education - Other Loans", "General (Education) - Other Loans", "Crop Husbandry' - Other Loans" etc.

7. Public Account

7.1. Except in respect of certain cases, where "Reserve Funds" have been specifically provided for as distinct minor heads in the major heads falling. In the

sector "J. Reserve Funds", normally 'Reserve Funds' should be opened as sub-heads under the various minor heads below the major heads in this sector, whenever 'Reserve Funds' are required to be opened as sub-heads, necessary approval of the Controller General of Accounts should be obtained, who will consult the Comptroller & Auditor General of India for the purpose. However in some exceptional cases like "Depreciation/ Renewal Reserve Funds of Government Commercial Undertakings" etc., where creation of a Reserve Fund is obligatory under statutes or rules, the heads may be opened as sub-heads, without prior approval from the Controller General of Accounts but the fact of opening such heads should be brought to the notice of the Controller General of Accounts, Budget, Division of the Ministry of Finance for information.

Whenever such Reserve Funds or parts there of are invested, the investment account will appear as a distinct sub-head, below the sub-head relating to the Fund.

7.2. Minor heads in Public Account, which do not find place in the list of Major and Minor Heads of Account but are appearing in the Finance Accounts of the union/States upto to the end of 1986-87 would continue to be operated under the corresponding revised Major Heads from 1987-88 onwards till the balances are liquidated.

8. Coding Pattern

Major Head

A four digit Code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head or Revenue Expenditure Head, or Capital Expenditure Head or Loan Head. If the first digit is '0' or '1', the Head of Account will represent Revenue Receipt, '2' or '3' will represent Revenue Expenditure, '4' or '5' – Capital Expenditure, '6' or '7' Loan Head, (4000 for Capital Receipt) and '8' will represent Contingency Fund and Public Account.

Adding 2 to the first digit of the Revenue Receipt will give the number allotted to corresponding Revenue Expenditure Head, adding another 2 the Capital Expenditure Head and another 2 the Loan Head of Account, for Example: -

- 0401 Represents the Receipts Head for Crop Husbandry
- 2401 The Revenue Expenditure Head for Crop Husbandry
- 4401 Capital Outlay on Crop Husbandry
- 6401 Loans for Crop Husbandry

Such a pattern is however not relevant for those departments which are not operating capital loan heads of accounts; e.g. Department of Supply.

In a few cases, however, where Receipt/Expenditure is not heavy, certain Major Heads have been combined under a single number, the Major Heads themselves forming sub-Major heads under that number.

Sub-Major Head

A two digit code has been allotted, the code starting from '01' under, each major head. Where no sub-major head exists it is allotted code '00'. Nomenclature 'General' has been allotted code '80' so that even after further sub-major heads are introduced the code for 'General' will continue to remain the last one.

Minor Heads These have been allotted a three digit code, the codes starting from '001' under each sub-major head (where there is no sub-major head). Codes from '001' to '100' and few codes 750' to '900' have been reserved for certain standard minor heads. For example, Code '001' always represents Direction and Administration. Non Standard Minor Heads have been allotted Codes from '101' in the Revenue Expenditure series and '201' in the Capital and Loan series, where the description under capital loan is the same as in the Revenue Expenditure Section, the code number for the minor head is the same as the one allotted in the Revenue Expenditure Section. Code numbers from '900' are always reserved for Deduct Receipt or Deduct Expenditure Heads.

The Code for 'Other Expenditure' is '800' while the codes for other grants/other schemes etc. where minor head 'Other Expenditure' also exists is kept as '600'. This has been done to ensure that the order in which the minor heads are codified is not disturbed when new minor heads are introduced.

The coding pattern for minor heads has been designed in such a way that in respect of certain minor heads having a common nomenclature under various Major/Sub-Major Heads, as far as possible, the same three digit code is adopted, a few illustration cases are given below. Computer Cell of the C.G.A.'s organisation should be consulted before any new code is allotted or existing code (at whatever level) is altered.

Standard 3-digit code	Common nomenclature
001	Direction & Administration
003	Training
004	Research/Research Development
005	Investigation
050	Land
051	Construction
052	Machinery & Equipment
150	Assistance to I.C.A.R.
190	Assistance Public Sector and other Undertakings
501	Services and Service fees
791	Loss by Exchange/Gain by Exchange
792	Irrecoverable Loans written off
793	Special Central Assistance for Scheduled Caste
794	Special Central assistance for Tribal Sub Plan
796	Tribal area Sub-Plan
797	Transfer to/from Reserve Funds and Deposit Account
798	International Cooperation
799	Suspense
800	Other Receipts/Deposits/Other Loans/ Other Expenditure

Sub-Head and Below

At the Centre the sub-head represents schemes, the Detailed head sub – schemes and the object head, the Objects (e.g. Pay, DA, HRA, Rewards, Gratuity, etc.) on which the expenditure is incurred. Each of these level has been allotted a two-digit code. Where it is not feasible to break up the objects of expenditure into sub details, the codes provided for aggregated certain items may be used instead for computer processing. For example, where it is not possible to indicate Pay, DA, HRA, CCA etc. separately, the code for salaries may be used for representing the aggregate of these items.

APPENDIX – XI

List of Sectors (Including Sub-sectors), Major Heads (Including Sub-Major heads) And Minor Heads as adopted by the State Government

Receipt Heads (Revenue Account)

A. Tax Revenue

(a) Taxes on Income and Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0020 Corporation Tax	500 Receipts Awaiting Transfer to Other Minor Heads (5)
	504 Primary Education Cess
	505 Secondary and Higher Education Cess
	800 Other Receipts
	901 Share of net proceeds assigned to States (8)

Notes:

- (5) This minor head will record the revenue realized initially and brought to account by ZAO/CBTD concerned, pending transfer to the relevant minor heads on the basis of detailed account rendered by the Designated officers of IT.
- (8) This minor head will figure as a 'minus entry' in the central accounts and as a 'plus entry' in the State accounts.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**0021 Taxes on Income Other than
Corporation tax**

504 Primary Education Cess

505 Secondary and Higher Education Cess

901 Share of net proceeds assigned to States (5)

Note:

(5) This minor head will figure as a "minus entry" in the Central accounts and as a "plus entry" in the State accounts.

MAJOR / SUB-MAJOR HEADS
0024 Interest Tax

MINOR HEADS

103 Penalties
901 Share of net proceeds assigned to States (4)

Note:

(4) This minor head will figure as a 'minus entry' in the Central accounts and as a 'plus entry' in the state account.

MAJOR / SUB-MAJOR HEADS

0028 Other Taxes on Income and Expenditure

MINOR HEADS

102 Penalties
107 Taxes on Professions, Trades, Callings and Employment
109 Expenditure Tax Act, 1987
110 Voluntary disclosure of Income Scheme, 1997
500 Receipts awaiting transfer to other minor heads
901 Share of net proceeds assigned to States (2)

Notes:

(2) This minor head will figure as a 'minus entry' in the central accounts and as a 'plus entry' in the State Accounts.

(b) Taxes on Property and Capital Transactions

MAJOR / SUB-MAJOR HEADS

0029 Land Revenue

MINOR HEADS

- 101 Land Revenue Tax
- 102 Taxes on Plantations
- 103 Rates and Cesses on Land
- 104 Receipts from Management of ex-Zamindari Estates
- 105 Receipts from Sale of Government Estates
- 106 Receipts on account of Survey and Settlement Operation
- 107 Sale proceeds of Waste Lands and Redemption of Land Tax
- 800 Other Receipts (1)
- 901 Deduct-Portion of Land Revenue due to Irrigation Works

Notes:

- (1) This records all items of receipts, which cannot be accommodated under any other minor head under this major head. It will include the following receipts for which distinct sub-heads may be opened.
- (i) Recovery of the Cost of maintenance of Boundary pillars.
 - (ii) Leave salary contributions
 - (iii) Sale proceeds of dead stock, waste paper and other articles, the cost of which was met from office expenses and
 - (iv) Other items

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0030 Stamps and Registration Fees***01 Stamps-Judicial*

101 Court Fees realized in stamps

102 Sale of Stamps (1)

800 Other Receipts (2)

02 Stamps-Non-Judicial

102 Sale of Stamps (3)

103 Duty on Impressing of Documents (4)

800 Other Receipts (5)

901 Deduct-Payments to Local bodies of net proceeds on duty levied by them on transfer of property (6)

03 Registration Fees

104 Fees for registering documents

800 Other Receipts (7)

Notes:

(1) Includes Record Room receipts realised in stamps other than Court Fee Stamps.

(2) Includes fines, penalties, adjudication fees and Composition duty.

(3) This includes bills of exchange on hundies.

(4) Includes

(i) Duty recovered under rules 8 and 11 of India Stamp Rules, 1925.

(ii) Duty on documents voluntarily brought for adjudication (Section 31 of Act 11,1899)

(iii) Duty on unstamped or insufficiently stamped documents under chapter IV of Act II, 1899.

(iv) Other items.

(5) Includes fines and penalties under Stamp Act (II of 1899) other than those which are adjusted under other minor/major heads concerned under the relevant provisions of the said Act. It also includes Vakils Stamps and adjudication fees.

(6) This minor head will record payments to local bodies of net proceeds of duty levied by them on transfer of property, when such receipts are collected by Government as a working arrangement. In cases where duties are levied and collected by the Government under statutory provisions for eventual payment to local bodies, such collections are treated as revenue receipts of the Government concerned.

(7) This includes fees for authentication of Powers of Attorney and fees for copies of registered documents.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0031 Estate Duty***01 Agricultural Land*

101 Ordinary Collections (3)

102 Penalties

800 Other Receipts

901 Share of net proceeds assigned to
State/Union Territory Governments (1)*02 Properties Other than
Agricultural Land*

101 Ordinary Collections

500 Receipts Awaiting Transfer to Other Minor
Heads (2)

800 Other, Receipts

901 Share of net proceeds assigned to States(1)

Notes:

(1) The minor head will figure as a minus entry in the Central Govt. Accounts and as a plus entry in the States/Union Territory Accounts.

(2) See *Note (5)* below the major head "0020. Corporation Tax"

(3) This minor head will have the following sub-heads

(i) Gross collections

(ii) Deduct refunds

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0032 Taxes on Wealth**

60 Other Agricultural Land	101 Ordinary Collections (3)
	102 Penalties
	901 Share of net proceeds assigned to States(2)
60 Other than Agricultural Land	800 Other Receipts
	901 Share of net proceeds assigned to States(2)

Notes:

(2) This minor head will figure as a minus entry in the central accounts and as a plus entry in the state accounts.

(3) This minor head will have following sub-heads:

(iii) Gross Collections

(iv) Deduct Refunds

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0035 Taxes on Immovable Property other than Agricultural Land	101 Ordinary Collections (1) 800 Other Receipts

Note:

(1) This minor head will have the following sub-heads:

Gross Collections

(i) Urban Areas

(ii) Non - Urban Areas Deduct - Refunds

Net Collections

MAJOR / SUB-MAJOR HEADS**0036 Banking Cash Transaction Tax****MINOR HEADS**

101 Collection under Banking Cash
Transaction Tax (1)
102 Penalty
103 Interest
500 Receipt Awaiting Transfer to other
Minor Heads (3)
800 Other Receipts
901 Share of net proceeds assigned to
States (2)

Notes:

- (1) This Minor Head will have the following sub heads: -
 - (h) Tax on Self Assessment
 - (i) Tax on Regular Assessment
 - (j) Deduct – Refunds
- (2) This Minor Head will figure as a “minus-entry” in the Central accounts and as a “plus entry” in the State accounts.
- (3) See note 5 below the major head “0020 – Corporation Tax”.

MAJOR / SUB-MAJOR HEADS
0037 Customs

MINOR HEADS
901 Share of net proceeds assigned to
Sates (6)

Note:

(6) This minor head will figure as a minus entry in the Central accounts and as a plus entry in the state accounts.

MAJOR / SUB-MAJOR HEADS
0038 Union Excise Duties

MINOR HEADS

<i>01 Sharable duties</i>	901	Share of net proceeds assigned to States (8)
<i>02 Duties assigned to States</i>	108	National Calamity Contingent Duty (9)
	901	Share of net proceeds assigned to States (8)
<i>03 Non-Sharable Duties</i>	112	Clean Energy Cess

Note:

(8) This minor head will figure as a minus entry in the Central accounts and as a plus entry in the state accounts.

(9) The National Calamity Contingency Duty is a surcharge.

(c) Taxes on Commodities and Services

MAJOR / SUB-MAJOR HEADS

0039 State Excise (1)

MINOR HEADS

- 101 Country Spirits
- 102 Country fermented Liquors
- 103 Malt Liquor
- 104 Liquor (1)
- 105 Foreign Liquors and spirits
- 106 Commercial and denatured spirits and medicated wines
- 107 Medicinal and toilet preparations containing alcohol, opium etc.
- 108 Opium, hemp and other drugs (2)
- 150 Fines and confiscations (3)
- 800 Other Receipts (4)

Notes:

- (1) The minor heads below this major head will record receipts from excise duties and other related receipts for account of receipts on account of sale of liquor etc. undertaken as a trading operation by the States. Please see Note (4) below the Major Head "1475 Other General Economic Services". -
- (2) Includes cocaine
- (3) Includes proceeds of fines and confiscations under the opium and Abkari Acts and sale proceeds of confiscated Cocaine. Proceeds of fines when realized by Judicial officers will be credited to "Administration of Justice" (Major Head 0070).
- (4) The sub-heads 'Other Items' below this minor head will include rent of Ganja Gola in Excise Office compound, rents of godowns, contributions towards cost of special establishment and other miscellaneous receipts which cannot be accommodated under other sub-heads below this minor head.

MAJOR / SUB-MAJOR HEADS**0040 Tax on Sales, Trade, etc.**

(1)

MINOR HEADS

101	Receipts under Central Sales Tax Act
102	Receipts under State Sales Tax Act (1)
103	Tax on sale of motor spinets and lubricants (3)
104	Surcharge on Sales Tax (2)
105	Tax on Sale of Crude Oil (3)
106	Tax on purchase of Sugarcane (3)
107	Receipts of Turnover Tax
108	Tax on the Transfer of rights to use any goods for any purpose Act, 1985.
109	Tax on Transfer of property goods involved in the execution of "Works Contract Act, 1985.
110	Trade Tax (4)
800	Other Expenditure

Notes:

(1) This minor head will be divided into the following sub heads:

- (i) Tax collections
- (ii) Surcharge
- (iii) License and Registration fees
- (iv) Other Receipts
- (v) Deduct-Refunds

The sub head 'Surcharge' will record receipts on account of surcharge levied under the Sale Tax Act. The subhead "Other Receipts" will record miscellaneous receipts such as penalty, fines etc. in the administration of the Tax laws.

- (2) Surcharge levied under separate acts, other than those covered by Note 1 will be recorded under this minor head.
- (3) In States, where such receipts are levied under the Sales Tax Act, the same will be recorded under the minor head "State Sales Tax". These minor heads are intended to record receipts from taxes levied under separate legislations.
- (4) Each new tax levied in place of Sales Tax may be booked under this minor head e.g. Trade Tax, Commercial Tax etc.

MAJOR / SUB-MAJOR HEADS**0041 Tax on Vehicles****MINOR HEADS**

101 Receipts under the Indian Motor Vehicles Act
102 Receipts under the State Motor Vehicles
Taxation Acts
800 Other Receipts (1)

Notes:

(1) This will include receipts from Non-Motor Vehicle Acts, if any, which may be recorded under a separate sub-head.

MAJOR / SUB-MAJOR HEADS
0042 Taxes on Goods and
Passengers (1)

MINOR HEADS	
102	Tolls on Roads (2)
103	Tax Collection Passenger Tax
104	Tax Collection – Goods Tax
106	Tax on Entry of Goods into Local Areas (3)
800	Other Receipts (4)

Notes:

- (1) This major head will cover the Taxes on goods passengers carried by Road or Inland Waterway only.
- (2) This minor head will record receipts relating to tolls on roads etc, when such tolls are levied by an Act of the Legislature. In other cases, these receipts will be recorded under the major head "1054 – Roads and Bridges".
- (3) This minor head would be operated in the books of State Governments which have levied a tax on entry of goods into local areas for consumption, use or sale of goods therein. This minor head will be divided into the following sub-heads.
 - (a) Tax Collections
 - (b) Deduct-refunds
- (4) This will include Inter State transit duties.

MAJOR / SUB-MAJOR HEADS

**0043 Taxes and Duties on
electricity**

MINOR HEADS

- 101 Taxes on consumption and sale of
Electricity
- 102 Fees under the Indian Electricity rules
- 103 Fees for the electrical inspection of cinemas
- 800 Other Receipts

MAJOR / SUB-MAJOR HEADS
0044 Service Tax

MINOR HEADS

Minor heads for each Service tax may be opened as necessary (1)

504 Primary Education Cess

505 Secondary and Higher Education Cess

901 Share of net proceeds assigned to States(2)

Notes:

(1) Each minor head will have to following sub heads.

(a) Tax collections

(b) Other receipts

(c) Deduct Refunds

The sub head (6) viz., other receipts will record interest, penalty leviable on delayed payments of service tax.

(2) This minor head will figure as a minus entry in the central accounts and as a plus entry in the state accounts.

MAJOR / SUB-MAJOR HEADS
0045 Other Taxes and Duties on
Commodities and Services

MINOR HEADS

- 101 Entertainment Tax (1)
- 102 Betting Tax (1)
- 103 Tax on Railway passenger fares (1)
- 104 Foreign Travel Tax (2)
- 105 Luxury Tax(I)
- 106 Tax on Postal Articles (I)
- 107 Inland Air Travel tax
- 108 Receipts under Education Cess Act. (1)
- 109 Receipts under Health Cess Act (I)
- 110 Receipts under the Water (Prevention and Control of Pollution) Cess Act (1)
- 111 Taxes on Advertisement exhibited in Cinema Theatres (1)
- 112 Receipts from Cesses Under Other Acts (1) (3)
- 113 Receipts under Raw Jute Taxation Acts(1)
- 114 Receipts under the Sugarcane (Regulations, Supply and Purchase Control) Act (1)
- 115 Forest Development Tax
- 116 Foreign Exchange Conservation (Travel) Tax.
- 117 Receipts under Research and Development Cess Act, 1986.
- 118 Cable Tax
- 800 Other Receipts (4)
- 901 Share of net proceeds assigned to states (5)

Notes:

- (1) The minor heads will be divided into the following sub-heads:
 - (a) Tax Collections
 - (b) Other Receipts
 - (c) Deduct-RefundsThe sub-head "Other Receipts" will-record miscellaneous receipts like penalties, fine etc. in the administration of the relevant Acts/Regulations.
- (2) Will have three sub-heads as under:
 - (a) Tax on travel by Air
 - (b) Tax on travel by Sea
 - (c) Deduct-Refunds
- (3) This minor head will include receipts from cusses which are not accountable under other minor heads below this major head.
- (4) The sub-head "other Items" below this minor head will include "Tobacco Vend Fees", "Licence Fees" and other Miscellaneous Receipts.
- (5) This minor head will figure as a minus entry in the Central Accounts and as a 'Plus entry' in the state accounts.

B. Non-Tax Revenue
(a) Fiscal Services

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
0047 Other Fiscal Services	101	Smugglers and Foreign Exchange (Property Act, 1976) (1)
	102	Share of Profits on Sale of Gold by I.M.F.
	105	India Security Press, Nasik (2)
	107	Security Printing Press Hyderabad (2)
	109	Prevention of Money Laundering Act 2002
	800	Other Receipts

Notes:

- (1) This minor head will have the following sub-heads.
 - (a) Rent
 - (b) Interest on Dividends
 - (c) Sale proceeds of properties
 - (d) Fines, Forfeitures and Miscellaneous
- (2) This minor head will record receipts under the following sub-heads
 - (a) Value of stamps supplied to the P and T Department, State Governments etc
 - (b) Other receipts.

(b) Interest Receipts, Dividends and Profits

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

0049 Interest Receipts

04 Interest Receipts of State/

Union Territory

Governments (2) (6)

103 Interest from Departmental Commercial Undertakings (4)

107 Interest from Cultivators

110 Interest realised on investment of Cash balances

190 Interest from Public Sector and other Undertakings (8)

191 Interest from Local Bodies

195 Interest from Co-operative Societies

800 Other Receipts (9); "5 (a)"

Notes:

- (2) Interest which is in the nature of penalties for delayed payments like interest on arrears of revenue etc. will be adjusted as revenue receipts under the concerned receipt major heads and not here.
- (4) This minor head will accommodate the interest on Capital at charge of departmentally run commercial undertakings, which is adjusted by book transfer.
- (6) Separate sub heads may be opened under the minor head below this sub-major head corresponding to minor heads under the various major heads in the sector "F-Loans and Advances
- (8) Includes interest on debentures.
- (9) See Note (3) below "MH 8222 Sinking Funds". If the State Government decides that interest realised from securities purchased and payment of advance interest on securities purchased out of "Sinking Fund Investment" should be taken to the revenue account, the interest receipts will be credited to this minor head while payment of advance interest thereon will be debited to the minor head "105 Interest on General or other Reserve Funds" below sub-major head "05 Interest on Reserve Funds" under "MH 2049 Interest Payments".

MAJOR/SUB-MAJOR HEADS**0050 Dividends and Profits**

101

104

105

200

MINOR HEADS

Dividends from Public Undertakings (1)

Contributions in lieu of Taxes on Railway Passenger fares

Contributions towards safety works

Dividends from other investments (2)

Notes:

- (1) Records dividends from investment in Statutory Corporations (other than LIC) and Govt. Companies.
- (2) Includes dividends from investments in other Joint stock Companies and Co-operative Societies.

(c) Other Non-Tax Revenue

(1) General Services

MAJOR / SUB-MAJOR HEADS

0051 Public Service Commission

MINOR HEADS

104 UPSC/SSC Examination Fees.

105 State PSC Examination Fees.

800 Other Receipts.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0055 Police	101 Police supplied to other Governments (1)
	102 Police supplied to other parties (2)
	103 Fees, Fines and Forfeitures (5)
	104 Receipts under Arms Act (4)
	105 Receipts of state-Head-quarters Police (3)
	120 Special Service Bureau
	800 Other Receipts (6)

Notes:

- (1) This will have sub-heads for
 - (a) Contributions for Railway Police
 - (b) Recoveries from other Governments.
- (2) This minor head will include receipts on account of Police supplied to Private Companies and persons and recoveries on account of village Police, Police supplied to Municipal, Cantonment and Town Funds.
- (3) All receipts including fees, fines and forfeitures realised by State Head Quarters Police will be accounted for under this head.
- (4) Will have the following sub-heads:
 - (a) Collections by District authorities.
 - (b) Other Collections.
- (5) Includes fees for services of the Government. Examiner of questioned documents, receipts on account of public conveyances under the Public Conveyances Act, Fees for licenses for storing petroleum if issued by police officers and any other fees levied for services controlled by I.G.P, but excluding fees, fines and forfeiture realised by State H.Q. Police.
- (6) Includes recoveries from special Police for supplies made and other receipts.

MAJOR / SUB-MAJOR HEADS**0056 Jails**

102

501

800

MINOR HEADS

Sale of Jail Manufactures (2)

Services and Service Fees (1)

Other Receipts

Notes:

- (1) This will record receipts for services rendered by the jail and fees realised for services, if any, including hire of convicts and recoveries of transportation and jail charges from other Governments.
- (2) This records the sale proceeds of articles of jail manufactures supplied to other departments (If the manufactures are constituted on commercial lines and are declared as commercial activities of Jail Department) and other governments and private parties etc. If the Jail manufactures are not declared as commercial activities, the sale proceeds to other departments of the Government are treated as reduction of expenditure under "2056-Jail Manufactures". Receipts in respect of Jail Presses are creditable to "0058 Stationery and Printing".

MAJOR / SUB-MAJOR HEADS
0057 Supplies and Disposals

MINOR HEADS	
102	Fees for procurement of stores
103	Fees for inspection of stores
104	Fees for disposal of stores
800	Other Receipts

MAJOR / SUB-MAJOR HEADS		MINOR HEADS	
0058 Stationery & Printing	101	Stationery receipts (1)	
	102	Sale of Gazettes etc. (2)	
	200	Other Press receipts	
	800	Other receipts	

Notes:

- (1) This includes sale proceeds of Plain papers used with Stamps.
- (2) This will record sale of Gazettes and Government Publications.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0059 Public Works (1)	
<i>01 Office Buildings</i>	011 Rents (2)
	102 Hire Charges of Machinery and Equipment
	103 Recovery of percentage charges (4)
	800 Other Receipts (3)
<i>60 Other Buildings</i>	103 Recovery of percentage charges (4)
	800 Other Receipts (3)
<i>80 General</i>	011 Rents (2)
	102 Hire charges of Machinery and Equipment
	103 Recovery of percentage charges (4)
	800 Other Receipts (3)

Notes:

- (1) This major head will record all receipts relating to Public Works (Non Residential Buildings).
- (2) Rents of buildings include P.W. Circuit houses and furniture and other special amenities will be recorded under this minor head.
- (3) This minor head will have the following sub-heads -
 - (i) Sale proceeds of dead stock, waste paper and other items, the cost of which was met from office expenses.
 - (ii) Other items.
The sub-head "Other items" under this minor head includes receipts on account of lapsed deposits, fines and confiscations (not representing compensation for damage to works in progress), profits on revaluation of stores, surplus on stock verification and unclaimed balances under purchases. When a fine is imposed or a deposit confiscated with the object of defraying the expenditure caused by action of an individual or a firm as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of work the amount of the penalty may be taken in reduction of expenditure.
- (4) In respect of establishment charges relatable to works done for other Governments, Local Funds, Private Parties etc. recoveries made on percentage basis as determined by Government will be credited to this minor head.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
0070 Other Administrative Services	
<i>01 Administration of Justice</i>	102 Fines and Forfeitures (2) 501 Services and Service Fees (1) 800 Other Receipts (3)
<i>02 Elections</i>	101 Sale proceeds of election forms and documents 104 Fees, Fines and Forfeitures (4) 105 Contributions to-wards issue of voter identity cards 800 Other Receipts
<i>60 Other Services</i>	101 Receipts from the Central Government for Central Acts and Regulations (5) 102 Receipts under Citizenship Act 103 Receipts under Explosives Act. (6) 104 Receipts under Wild Life Act 105 Home Guards 106 Civil Defence 108 Marriage Fees 109 Fire Protection and Control 110 Fees for Government Audit 111 Narcotics Control (7) 112 Emigration Fees 113 Copyright Fees 114 Receipts from Motor Garages etc. (8) 115 Receipts from Guest Houses, Government Hostels etc. (9) 116 Passport Fees 117 Visa Fees 118 Receipts under Right to Information Act 2005 800 Other Receipts (10)

Notes:

- (1) This minor head will include Court fees realised in cash (including Amins and Process Servers' fees and recoveries on account of pauper suits), Pleaders' fees, Mukhtearship examination fees, receipts of the Supreme Court, High Courts and other Courts, receipts of the official Assignees, Official Receiver, Administrator General, Official Trustees etc. Under this head the following items shall also be recorded: -
- (i) Fees received by Government Officers under Act L III of 1952, for performing duties as Notaries Public.
 - (ii) Fees realised towards the issue or renewal of certificate of practice or for extension of area of practice as Notaries, under the Notaries Rules, 1956.

- (iii) Fees or expenses deposited in Civil and Criminal Courts for the traveling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases and civil cases to which Government is a party.
- (2) This head records all fines and confiscations imposed and realised by judicial officers and District Superintendents of Police acting magisterially. All Fines and confiscations imposed by Revenue authorities but realised by judicial officers will be credited to this head unless provided otherwise under the Act.
 - (3) This minor head will include sale proceeds of unclaimed and escheated property under a distinct sub-head.
 - (4) This minor head records Inspection Fees, Copying Fees, Other Fees, forfeited amount in connection with challenged votes, and forfeited amount of security deposits.
 - (5) This will be divided into the following sub-heads: -
 - (a) Explosives Act
 - (b) Petroleum Act
 - (c) Indian Arms Act
 - (d) Carbide of Calcium Rules
 - (e) Rice-Milling Industry (Regulation) Act
 - (f) Other Acts and Regulations
 - (6) This minor head will be divided into the following sub-heads (a) Collections by District authorities (b) Other Collections.
 - (7) This will include receipt of the Central Bureau of Narcotics.
 - (8) This minor head will record receipts for servicing of Vehicles in Government Workshops and hire charges of Government Motor Vehicles, Aeroplanes etc. not relating to any particular service/department
 - (9) This minor head will record receipts on account of rent, catering and other miscellaneous items like trunk calls from Guest Houses, Government Hostels, M.L.A. Hostels etc.
 - (10) This minor head will include receipts from Prize Competitions and other miscellaneous receipts. Receipts if any relating to Organs of State, Fiscal Services or any other expenditure head in the sub sector "Administrative Services" for which there is no corresponding separate receipt head will be recorded under this minor head.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0071 Contributions and Recoveries towards Pension and Other Retirement Benefits***01 Civil*

101	Subscriptions and Contributions (1)
106	Pensionary charges in respect of High Court Judges recovered from the State Governments (3)
114	Burma Government's Contributions towards pre-separation pensionary liabilities
800	Other Receipts (2)

Notes:

(1) When leave and pension contributions are levied separately, recoveries representing leave contributions are credited to the receipt head corresponding to the functional major head to which the establishment relates or where there is no corresponding receipt head under the minor head "Other Receipts" in the residuary receipt major head under the respective sectors. Recoveries representing pension contributions will be credited to this head. This minor head also accommodates the combined leave and pension contributions, where such recoveries are not levied separately.

Additions to fixed establishments, the cost of which is recoverable from local funds etc (Including recoveries representing supervision and other incidental charges in respect of additional police forces deployed under the Indian Police Act, 1861) should be treated as departmental receipts and credited under the minor head 'Other receipts' of the appropriate functional major heads concerned. The recovery representing leave and pension charges in those cases should be dealt with in accordance with the principles set forth in the first sub para above.

Leave and pension contributions of Military officers in permanent civil employment to foreign service should be treated as indicated in the first sub para above while contributions of military officers and others in permanent military employ including those in temporary civil employ and contributions for pension of Indian soldiers lent to other Government should be credited to Defence Service Estimates.

Contributions recovered from Foreign Employers towards Governments' liability under rule 11 of the I.C.S. (NEM) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

- (2) This minor head will include share of commuted value of pensions received from other Governments, etc.
- (3) This minor head will record the pensioner charges recoverable from State Governments under Article 290 of the Constitution. See also Note (8) below the major head "2071- Pension and other retirement benefits".

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0075 Miscellaneous General Services**

101	Unclaimed Deposits
102	Pre-partition receipts
103	State Lotteries
104	Unclaimed and Unpaid dividend deposits and debentures etc, of investors in Companies (2)
105	Sale of Land and property (2)
106	Receipts from properties acquired under Chapter XX-A of Income Tax Act, 1961
107	Canteen Stores Department
108	Guarantee Fees
791	Gain by Exchange
800	Other Receipts (1)

Note:

(1) This minor head will include the following receipts-

(a) Miscellaneous Receipts

The sub head will include the following receipts.

- (i) Unclaimed loans written off to revenue.
- (ii) Adjustments of Write off of unclaimed securities of current loans.
- (iii) Lapsed Wasika pensions payable in lieu of interest on Oudh loans.
- (iv) Sale proceeds of to shakhana.
- (v) Receipts from Bombay Land Scheme.
- (vi) Contributions from State Governments for refugee relief.
- (vii) Interest from banks on delayed remittances and excess/double reimbursement.
- (viii) Forefeited amount under the scheme 11.55%, 8 year tenor Government Stock, 2002.
- (ix) Other Miscellaneous Receipts

(b) Investors education and Protection fund:-

Grants and donations received from State Governments companies and any other institutions will be credited to the sub-head.

2) This Minor Head will be divided into following subheads

- (a) Unpaid dividend
- (b) Unpaid application money received by companies for allotment of Securities and due for refund.
- (c) Unpaid Matured deposits
- (d) Unpaid matured dividend
- (e) Interest accrued on the amounts referred to in sub-heads (a) to (d).

(ii) Social Services

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

0202 Education, Sports, Art and Culture

<i>01 General Education (1)</i>	101	Elementary Education
	102	Secondary Education
	103	University and Higher Education (4)
	104	Adult Education
	105	Languages Development
	600	General (2)
 <i>02 Technical Education(1)</i>		
	101	Tuitions and other fees
	800	Other Receipts (2)
 <i>03 Sports and Youth Services</i>		
<i>Youth Welfare</i>	101	Physical Education-Sports and
	800	Other Receipts
 <i>04 Art and Culture</i>		
	101	Archives and Museums
	102	Public Libraries
	103	Receipts from Cinematograph Films Rules
(3)	800	Other Receipts

Notes:

- (1) Tuition Fees', 'Examination Fees' and 'Other Fees' may be treated as separate sub-heads under the various minor heads below these sub-major heads, wherever possible and necessary.
- (2) Income from Endowments and contributions from local bodies may be adjusted under a separate sub-head "Contributions and Income from endowments".
- (3) Will be divided into the following sub-heads:
 - (a) Collection by District authorities
 - (b) Other Collections.
- (4) Grants from University Grants Commission for Government Colleges may be recorded under a separate sub-head "Contributions from the University Grants Commission" under this head.

MAJOR / SUB-MAJOR HEADS
0210 Medical and Public Health

MINOR HEADS

<i>01 Urban Health Services</i>	020 Receipts from Patients for hospital and dispensary services (1)
	101 Receipts from Employees State Insurance Scheme
	103 Contribution for Central Government Health Scheme
	104 Medical Store Depots (2)
	107 Receipts from Drug Manufacture (3)
	800 Other Receipts (4)
<i>02 Rural Health Services</i>	101 Receipts/contributions from patients and others(1)
	800 Other Receipts (4)
<i>03 Medical Education. Training & Research</i>	101 Ayurveda
	102 Homeopathy
	103 Unani
	104 Siddha
	105 Allopathy
	200 Other Systems
<i>04 Public Health</i>	102 Sale of Sera/Vaccine
	104 Fees and Fines etc. (5)
	105 Receipts from Public Health Laboratories
	501 Services and Service Fees
	800 Other Receipts
<i>80 General</i>	101 Fees for issue of Certificates under WHO GMP Scheme
	800 Other Receipts (6)

Notes:

- (1) This minor head will include the recoveries from patients for accommodation, supply of medicines, bacteriological and other tests, supply of blood and other services rendered.
- (2) Will record receipts from the sale of medicines, drugs, medical instruments and equipments etc. whose cost is debited to revenue under the expenditure major head "22 10 Medical and Public Health".
- (3) Will include receipts from departmentally run drug manufacturing concerns. Distinct sub-heads with suitable detailed heads thereunder may be opened for each concern.
- (4) Will be divided into following sub-heads: -
 - (i) Bacteriological laboratory receipts.
 - (ii) Sale of blood to Institutions, etc. other than in-patients.
 - (iii) Sale of dead stock, waste paper and other items the cost of which was met from office expenses.
 - (iv) Leave salary contributions.
 - (v) Income from endowments.
 - (vi) Other items.
- (5) Will include licence fees, fines etc. under Drug Control Acts and Prevention of Food Adulteration Acts etc. realised by Public Health authorities.
- (6) Will include income from endowments.

MAJOR / SUB-MAJOR HEADS
0211 Family Welfare

101
800

MINOR HEADS

Sale of contraceptives
Other Receipts

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0215 Water Supply and****Sanitation***01 Water Supply*

102	Receipts from Rural water supply schemes(1)
103	Receipts from Urban water supply schemes(1)
104	Fees, Fines etc.
501	Services and Service Fees
800	Other Receipts

*02 Sewerage and
Sanitation*

103	Receipts from Sewerage Schemes
104	Fees, Fines etc.
501	Services and Service Fees
800	Other Receipts

Note:

- (1) Receipts in respect of each major scheme may be recorded under distinct sub-head

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0216 Housing***01 Government Residential**Buildings (2)* 106

107

700

General Pool accommodation (1)

Police Housing

Other Housing

02 Urban Housing 800

Other Receipts

(Each class of Scheme will
be a minor Head) (2)*03 Rural Housing* 800

Other Receipts

(Each class of Scheme will
be a minor Head) (2)

80 General 800

Other Receipts

Notes:

- (1) This Minor Head will also include receipts relating to Departmental Pool Accommodations. It will be divided into following sub-heads:
 - (i) Rent/Licence Fee
 - (ii) Other items.
- (2) If the receipts are recurring and substantial the scheme will be classified as a separate minor head, otherwise not.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0217 Urban Development (1)**

01 State Capital Development
(Name of each State capital
will be a minor head)

02 National Capital 191
Region 800

Receipts from Municipalities/Corporations etc.
Other Receipts

03 Integrated Development
of Small and Medium 191
Towns 800

Receipts from Municipalities
Other Receipts

04 Slum Area 191
Improvement 800

Receipts from Municipalities etc.
Other Receipts

60 Other Urban
Development 191
Schemes 800

Receipts from Municipalities etc. (2)
Other Receipts

Notes:

- (1) Separate minor heads may be opened for receipts from any Urban Development Scheme other than those provided for. This major head will not include receipts from Urban Housing Schemes, which will be recorded under the major head "0216 Housing".
- (2) This minor head will record inter alia receipts on account of the Directorates of Municipalities' etc.

MAJOR / SUB-MAJOR HEADS**0220 Information and Publicity***01 Films*102
800*60 Others*105
106
112
800**MINOR HEADS**Receipts from Departmentally produced films
Other ReceiptsReceipts from community Radio and T.V. Sets
Receipts from advertising and visual Publicity
Receipts from other Publications
Other Receipts

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0230 Labour and Employment**

101	Receipts under Labour laws
102	Fees for registration of Trade Unions
103	Fees for inspection of Steam Boilers
104	Fees realised under Factory's Act
105	Examination fees under Mines Act
106	Fees under Contract Labour (Regulation and Abolition Rules)(1)
800	Other Receipts

Note:

- (1) Fees realised under these rules framed by the Central and State Governments may be accounted for under distinct sub-heads below this minor head.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0235 Social Security and Welfare**

<i>01 Rehabilitation</i>	101	Dandakaranaya Development Scheme
	102	Relief and Rehabilitation of Displaced persons and Repatriates
	200	Other Rehabilitation Schemes
	800	Other Receipts
<i>60 Other Social Security and Welfare Programmes</i>	105	Government Employees Insurance Schemes (1)
	106	Receipts from Correctional Homes
	800	Other Receipts

Note:

(1) Please see note (7) below major head "2235"

MAJOR / SUB-MAJOR HEADS
0250 Other Social Services

MINOR HEADS

101	Nutrition
102	Welfare of Scheduled Castes, Scheduled Tribes and other backward classes
800	Other Receipts (1)

Note:

- (1) Includes receipts on account of public exhibitions and fairs and recovery towards the cost of administration of Religious and Charitable Endowments Acts.

(iii) Economic Services

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

0401 Crop Husbandry

103	Seeds
104	Receipts from Agricultural Farms
105	Sale of manures and fertilisers
107	Receipts from Plant Protection Services (1)
108	Receipts from Commercial crops
110	Grants from I.C.A.R.
119	Receipts from Horticulture and Vegetable crops
120	Sale, hire and services of agricultural implements and machinery including tractors
800	Other Receipts

Notes:

(1) Includes receipts on account of fumigation of cotton.

MAJOR / SUB-MAJOR HEADS
0403 Animal Husbandry

MINOR HEADS

102	Receipts from Cattle and Buffalo development
103	Receipts from Poultry development
104	Receipts from Sheep and Wool development
105	Receipts from Piggery development
106	Receipts from Fodder and Feed development
108	Receipts from other live stock development
110	Grants From Indian Council of Agricultural Research
501	Services and Service Fees (1)
800	Other receipts

Note:

(1) This will include services and service fees for veterinary services and animal health.

MAJOR / SUB-MAJOR HEADS
0404 Dairy Development

MINOR HEADS

Each Milk Scheme will be a minor head (1)
110 Grants From I.C.A.R
800 Other Receipts

Note:

- (1) Receipts from each Milk supply scheme may be shown under a distinct minor head with suitable sub-heads thereunder.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS**

0405 Fisheries	101	Rents(1)
	102	License Fees, Fines etc.
	103	Sale of fish, fish seeds etc. (2)
	110	Grants from I.C.A.R
	501	Services and service fees (3)
	800	Other Receipts

Notes:

- (1) Includes receipts from auction of fishing rights.
- (2) Includes value of the sale of mechanised fishing boats treated as loans/subsidies.
- (3) Includes hire charges for mechanised fishing boats and fees for fishery education.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0406 Forestry and Wild Life***01 Forestry*

101	Sale of timber and other forest produce (1)
102	Receipts from social and farm forestries (2)
103	Receipts from environmental forestry
104	Receipts from Forest Plantations
110	Grants from I.C.A.R.
112	Rosin And Turpentine Factories
800	Other Receipts

*02 Environmental Forestry
and Wild Life*

111	Zoological Park
112	Public Gardens
800	Other Receipts

Notes:

- (1) This will include receipts on sale of timber and other produce removed from forest by Government and consumers and purchasers, drift and waif wood and confiscated forest produce.
- (2) Each Forestry will appear as a sub-head.

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
0407 Plantations		
<i>01 Tea</i>	015	Cess
	800	Other Receipts(1)
<i>02 Coffee</i>	015	Cess
	800	Other Receipts (1)
<i>03 Rubber</i>	015	Cess
	800	Other Receipts (1)
<i>04 Spices</i>	015	Cess
	800	Other Receipts (1)
<i>60 Others</i>	533	Jute
	811	Coconuts
	813	Cashew
	822	Cinchona
	829	Arecanut
	830	Tobacco

Note:

(1) Will include sale of plantation products.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**0408 Food Storage and
Warehousing**

101 Food
102 Storage and Warehousing
103 Nutrition and Subsidiary Food
105 Warehousing Development and Regulation

Receipts

800 Other Receipts

MAJOR / SUB-MAJOR HEADS
0415 Agricultural Research and Education

MINOR HEADS

- 003 Receipts from Training
- 103 Receipts from Agriculture research Stations orchards etc.
- 104 Receipts from Agricultural Education.

MAJOR / SUB-MAJOR HEADS
0425 Cooperation

MINOR HEADS

101	Audit Fees
800	Other Receipts

MAJOR / SUB-MAJOR HEADS
**0435 Other Agricultural
Programmes**

MINOR HEADS

102	Fees for quality control grading of Agricultural products
104	Soil and Water Conservation
501	Services and Service Fees (1)
800	Other Receipts

Note:

- (1) Includes receipts on account of rents, lease charges for storage and warehousing of agricultural products.

MAJOR / SUB-MAJOR HEADS
0506 Land Reforms

MINOR HEADS

101	Receipts from regulations/consolidations of land holdings and tenancy (1)
103	Receipts from maintenance of land Records
800	Other Receipts

Note:

- (1) Will include receipts on account of land ceiling for Agricultural Land. Revenue expenditure on account of Land ceiling for Agricultural Land will be recorded under minor head 102 Consolidation of Holdings' below major head "2506 Land Reforms".

MAJOR / SUB-MAJOR HEADS
**0515 Other Rural Development
Programmes**

MINOR HEADS

101	Receipts under Panchayati Raj Acts
102	Receipts from community development Projects
800	Other Receipts

MAJOR / SUB-MAJOR HEADS
0575 Other Special Areas programmes

MINOR HEADS

02 Backward Areas

03 Tribal Areas

60 Others

Minor heads corresponding to functional major heads/sub-major heads may be opened under the sub-major heads as necessary.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0700 Major Irrigation**

Each Commercial Project	101	Sale of water for irrigation purposes
will be a sub-major head	102	Sale of water for domestic purposes
	103	Sale of water for other purposes
	104	Sale proceeds from canal plantations
	105	Navigation receipts
	106	Water Power
	107	Workshop receipts
	108	Indirect Receipts (1)
	109	Owner rate
	110	Other items
	800	Other Receipts (2)

Each Non-commercial
Project will be a sub-major head

101	Sale of water for irrigation purposes
102	Sale of water for domestic purposes
103	Sale of water for other purposes
104	Sale proceeds from canal plantations
105	Navigation receipts
106	Water Power
107	Workshop receipts
108	Indirect Receipts (1)
109	Owner rate
110	Other items
800	Other Receipts (2)

80 General

800 Other Receipts

Notes:

- (1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.
- (2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0701 Medium Irrigation**

Each Commercial Project
will be a sub-major head

101	Sale of water for irrigation purposes
102	Sale of water for domestic purposes
103	Sale of water for other purposes
104	Sale proceeds from canal plantations
105	Navigation receipts
106	Water Power
107	Workshop receipts
108	Indirect Receipts (1)
109	Owner rate
110	Other items
800	Other Receipts (2)

Each Noncommercial Project
will be a sub-major head

101	Sale of water for irrigation purposes
102	Sale of water for domestic purposes
103	Sale of water for other purposes
104	Sale proceeds from canal plantations
105	Navigation receipts
106	Water Power
107	Workshop receipts
108	Indirect Receipts (1)
109	Owner rate
110	Other items
800	Other Receipts (2)

80 General

800	Other Receipts
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Notes:

- (1) This will include portions of Land revenue due to irrigation works, betterment levy and irrigation cess.
- (2) This will include receipts on account of rent of buildings, furniture etc., and fines for infringement of canal Rules.

MAJOR / SUB-MAJOR HEADS
0702 Minor Irrigation

MINOR HEADS

<i>01 Surface Water</i>	101	Receipts from water tanks
	102	Receipts from lift irrigation Schemes
	103	Receipts from diversion schemes
	800	Other Receipts
 <i>02 Groundwater</i>	101	Receipts from tube wells
	800	Other Receipts
 <i>03 Command Area Development</i>		(Each Command Area Development Authority will be a minor head)
	800	Other Receipts
 <i>04 Flood Control</i>	101	Anti sea erosion Project
	102	Flood Control Project
	103	Drainage Project
	800	Other Receipts
 <i>80 General</i>	800	Other Receipts

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0801 Power**

<i>01 Hydel Generation</i>	800	Each Scheme will be a minor head (1) Other Receipts
<i>02 Thermal power Generation</i>	800	Each Scheme will be a minor head (1) Other Receipts
<i>03 Nuclear Power Generation</i>	800	Each Scheme will be a minor head (1) Other Receipts
<i>04 Diesel/Gas Power Generation</i>	800	Each Scheme will be a minor head (1) Other Receipts
<i>05 Transmission & Distribution</i>	800	Each Scheme will be a minor head (1)(2) Other Receipts
<i>06 Rural Electrification</i>	800	Other Receipts
<i>80 General</i>	800	Other Receipts

Notes:

- (1) Will be divided into the sub-heads 'Sale of Power' and 'Other receipts', of which the latter will include receipts under the 'Electricity (Supply) Act'.
- (2) This will include receipts of schemes such as the 'Load dispatching Stations', which cannot be identified with any other sub-major head.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**0810 Non Conventional
Sources of Energy**

101	Bio-Energy
102	Solar
103	Wind
800	Others

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0851 Village and Small
Industries**

101	Industrial Estates (1)
102	Small Scale Industries
103	Handloom Industries
104	Handicrafts Industries
105	Khadi and Village Industries
106	Coir Industries
107	Sericulture industries
108	Power loom Industries
200	Other Village Industries
800	Other Receipts

Note:

- (1) This minor head will record receipts on account of rent, lease charges and other amenities provided at the Industrial Estates. Receipts from Government units located at the Industrial Estates will, however, be recorded under relevant minor heads under this major head.

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
0852 Industries		
<i>01 Iron and Steel Industries</i>	101	Mining (1)
	105	Manufacture (2)
<i>02 Cement and Non-Metallic Mineral Industries</i>	205	Cement
	800	Other Receipts
<i>03 Fertilizer Industries</i>	004	Research and Development
	800	Other Receipts
<i>06 Engineering Industries</i>	101	Other Industrial Machinery Industries
	102	Transport Equipment Industries
	103	Other Engineering industries
	203	Electrical Engineering Industries
<i>07 Telecommunication and Electronic Industries</i>	101	Telecommunications
	202	Electronics
	800	Other Receipts
<i>08 Consumer Industries</i>	201	Sugar
	202	Textiles
	204	Drugs and Pharmaceuticals
	205	Leather
	215	Paper and Newsprint
	600	Others
<i>09 Atomic Energy Industries</i>	103	Thorium Extraction
	106	Waste Treatment Facilities
	201	Atomic Mineral Development
	202	Nuclear Fuel Complex
	203	Fuel Reprocessing
	204	Heavy Water Plant
	208	Rare Earth Development
	800	Other Receipts
<i>80 General</i>		

Notes:

- (1) The following will be the sub-heads:
- (i) Licence fees
 - (ii) Services and service fees
 - (iii) Fines, Penalties etc.
 - (iv) Other receipts
- (2) The following will be the sub-heads:
- (i) Receipts from Price Control of Iron and Steel
 - (ii) Services and service fees
 - (iii) Fines, Penalties etc.
 - (iv) Other receipts

MAJOR / SUB-MAJOR HEADS
**0853 Non-ferrous Mining and
Metallurgical Industries**

MINOR HEADS

101	Geological Survey of India
102	Mineral concession fees, rents and royalties
103	Receipts under the Carbide of Calcium Rules (1)
104	Mines Development
800	Other Receipts

Note:

- (1) Divided into the sub-heads 'Collections by District authorities' and 'Other collections'.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****0875 Other Industries**

<i>01 Opium and Alkaloid Industries</i>	800	Other Receipts
<i>02 Other Industries</i>	102	Licence fees
	103	Fines and Penalties
	105	Receipts of each Departmental Commercial Undertaking (Name of undertaking)
	501	Services and Service Fees
	800	Other Receipts
 <i>03 Development of Backward Areas</i>	 800	 Other Receipts
 <i>60 Others</i>	 800	 Other Receipts

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
1051	Ports and Light Houses	
<i>01 Major Ports</i>	101	Receipts from ferry services
	102	Receipts from Welfare Organisations for seamen
	103	Registration and other fees
	800	Other Receipts
<i>02 Minor Ports</i>	101	Receipts from Ferry Services
	102	Receipts from Welfare Organisations for seamen
	103	Registration and other Fees
	800	Other receipts
<i>03 Light Houses and Lightships</i>	101	Light Dues
	102	Contributions
	800	Other Receipts
<i>80 General</i>	800	Other Receipts

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
1052 Shipping		
<i>01 Overseas Shipping</i>	101	Survey fees
	102	Registration and other fees
	103	Receipts from Shipping services (1)
	800	Other Receipts
<i>02 Coastal Shipping</i>	101	Survey Fees
	102	Registration and other fees
	103	Receipts from Shipping services (1)
	800	Other Receipts
<i>80 General</i>	800	Other Receipts

Note:

- (1) This will include freight passage and tonnage of Government run shipping services.

MAJOR / SUB-MAJOR HEADS
1053 Civil Aviation (1)

MINOR HEADS

501	Services and Service Fees
800	Other Receipts

Note:

(1) Receipts on account of state aircraft not meant for regular public service should be booked under major head '0070-Other Administrative Services.

MAJOR / SUB-MAJOR HEADS
1054 Roads and Bridges

MINOR HEADS

101	National High Ways Permanent Bridges (2)
102	Tolls on Roads (1)
800	Other Receipts (3)

Notes:

- (1) Please refer to Note (2) below the major head '0042- Taxes on Goods and Passengers'.
- (2) Please see Note (1) below the Major Head '8225'. The fees collected shall be accounted for under a sub-head "Fees for use of National Highways permanent Bridges."
- (3) This minor head will also record receipts on account of Hire Charges of Machinery & equipment.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS**

1055	Road Transport	Each Departmental undertaking will be a minor head (1)
		101 Receipts under Rail Road Coordination
		800 Other Receipts

Note:

- (1) Each Government run transport service will be treated as a sub-head with suitable detailed heads such as "Traffic Receipts", 'Workshop Receipts' etc.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

1056 Inland Water Transport

Each Departmental undertaking/Project will be a minor head (1) (2)
800 Other Receipts

Notes:

- (1) Each Government run transport service will be treated as a sub-head with suitable detailed heads such as "Traffic Receipts", 'Workshop Receipts' etc.,
- (2) Ferry receipts collected by Public Works Department will be credited under '1054-Roads and Bridges-Tolls on Roads'.

MAJOR / SUB-MAJOR HEADS

1075 Other Transport Services

101

800

MINOR HEADS

Receipts from River Training Works

Other Receipts

MAJOR / SUB-MAJOR HEADS

1275 Other Communication

Services

MINOR HEADS

102	Receipts from Monitoring Organisation
103	Receipts from Wireless Planning and Coordination Organisation
208	Satellite system
800	Other Receipts

MAJOR /SUB -MAJOR HEADS
1425 Other Scientific Research

MINOR HEADS

101	Oceanographic Research
102	Space Research
103	National Test House
201	Survey of India
800	Other Receipts

MAJOR / SUB-MAJOR HEADS
1452 Tourism

MINOR HEADS

103	Receipts from Tourists Transport
104	Promotion and Publicity
105	Rent and Catering Receipts
800	Other Receipts

MAJOR / SUB-MAJOR HEADS**1453 Foreign Trade and Export
Promotion****MINOR HEADS**

101	Receipts from Export Trade
102	Import License Application fees
103	Export License Application Fees
207	Receipts from Vizag Export Processing Zone
800	Other Receipts
900	Deduct-Refunds

MAJOR / SUB-MAJOR HEADS
1456 Civil Supplies

MINOR HEADS
800 Other Receipts

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
1475 Other General Economic Services	012 Statistics
	101 Fees realised under the Monopolies and Restrictive Trade Practices Act, 1969
	102 Patent Fees
	103 Fees for Registration of Trade Marks
	104 Receipts from certification marking and testing fees
	105 Regulation of Joint Stock Companies (I)
	106 Fees for stamping weights and measures
	107 Census
	108 Trade Demonstration and publicity
	109 Sale Proceeds of Liquor etc. (4)
	110 Income from portfolio management scheme (Discretionary Mode) of National Investment Fund
	200 Regulation of other business undertakings(2)
	201 Land Ceilings (Other than agricultural land)
	202 Meteorology
	800 Other receipts (3)

Notes:

- (1) This will include fees and other receipts realised under the Companies Act and commission received by court liquidators under Banking Companies Act.
- (2) This minor head will include receipts from the Administration of Indian Partnership Act, Money Lenders Act, Chit Funds Act, and fees under Insurance Act.
- (3) Will include receipts towards issue of capital under the Capital Issues (Control) Act, 1947. Receipts on account of Emergency Risks (Goods) Insurance Schemes / Emergency Risks (Undertakings) Insurance Scheme / War Risks (Marine Hulls) Reinsurance Scheme / Emergency Risks (Factories) Insurance Scheme may be recorded under distinct sub-heads under this minor head.
- (4) This minor head will record the sale proceeds (Other than portions pertaining to sales tax and Excise duties) on account of sale of liquor etc. in States/Union Territories which purchase and sell liquor, Country spirits, Country fermented liquor etc. as a trading operation. The excise duty on such sales, however continue to be recorded under "0039-State Excise".

C - Grants-In-Aid And Contributions

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
1601 Grants-in-aid from Central Government		
<i>01 Non-Plan Grants</i>	101	Grants under the Constitution (Distribution of Revenue order)
	102	Grants in lieu of Tax on Railway Passenger Fares
	103	Grants on account of Agricultural Wealth Tax
	104	Grants under the proviso to Article 275(1) of the Constitution
	105	Grants to meet non-plan revenue deficit (1)
	106	Grants from Central Road Fund
	107	Relief and Rehabilitation of Displaced persons and repatriates
	108	Grants in lieu of pension contributions
	109	Grants towards contribution to State Disaster Response Fund.
	110	Grants from National Calamity Contingency Fund
	800	Other grants
<i>02 Grants for State/ Union Territory Plan Schemes</i>	101	Block Grants
	102	Grants as advance Plan Assistance for relief on account of Natural calamities (2)
	103	Grants against External Assistance received in kind
	104	Grants under Proviso to Article 275(1) of the Constitution
	105	Grants from Central Road Fund
	800	Other Grants
<i>03 Grants for Central Plan Schemes</i>	103	National Rural Employment Programme
	104	Grants under Proviso to Article 275(1) of the Constitution
	106	Minor Ports – Development of Minor Ports
<i>04 Grants for Centrally Sponsored Plan Schemes</i>	104	Grants under Proviso to Article 275(1) of the Constitution
	105	Grants from Central Road Fund
	800	Other grants
<i>05 Grants for Special Plan Schemes</i>	101	Schemes of North Eastern Council

Notes:

- (1) This minor head will be operated only in the books of the Union Territory Governments.
- (2) Grants as advance Plan assistance for drought relief will be adjusted under a distinct sub-head Drought Relief.'

EXPENDITURE HEADS (REVENUE ACCOUNT)

A. General Services

(a) Organs of State

MAJOR/ SUB-MAJOR HEADS		MINOR HEADS
2011 Parliament/State/Union		
Territory Legislatures		
<i>02 State/Union Territory</i>		
<i>Legislatures</i>	101	Legislative Assembly (1)
	102	Legislative Council (1)
	103	Legislative Secretariat
	104	Legislator's Hostel
	800	Other expenditure

Note:

(1) These minor heads will include expenditure on discretionary grants by Presiding Officers, which may be shown under a distinct sub-head.

MAJOR / SUB-MAJOR HEADS
2012 **President, Vice President:**
Governor, Administrator of
Union Territories
03 Government/Administrator
of Union Territories

MINOR HEADS

090	Secretariat
101	Emoluments and allowances of the Governor/Administrator of Union Territories
102	Discretionary Grants
103	Household Establishment (4)
104	Sumptuary Allowances
105	Medical Facilities (5)
106	Entertainment Expenses
107	Expenditure from Contract Allowance (3)
108	Tour Expenses
110	State Conveyance and Motor Cars
111	Chief Commissioners (6)
800	Other Expenditure (7)

Notes:

- (3) These heads are meant for expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the President and the Governors, which is met from the contract grant. Charges on account of maintenance of State motor cars are also debited to this head, in the sub-major head "03.
- (4) This head includes all charges on account of pay and allowances etc. of the Military Secretary, Aid-de-camp and other staff and house hold personnel of the Governors of the States/Administrators of Union Territories and of their establishments and contingencies. This head also includes Entertainment allowance provided in column 4 of the second schedule to the Governors' (Allowances and Privileges) Order.
- (5) As the Governors of Maharashtra and Tamilnadu have a separate provision for "Surgeon and his establishments" in the second schedule to the Governors (Allowances and Privileges) order, the Expenses on their medical facilities will not be included under this minor head. In these States, expenditure on surgeon and his establishment will be recorded under the minor head "Household Establishment".
- (6) Charges of Lt. Governors/Chief commissioners of Union Territories administered by the Central Government and having no Legislature of their own are recorded under this head.
- (7) This head inter-alia includes:
- (i) Travelling and equipment allowances of the President and Heads of States on appointment;
 - (ii) Travelling allowance of Governors on retirement; and
 - (iii) Expenditure on purchase of motor cars for Heads of States / Union Territories.

MAJOR / SUB-MAJOR HEADS
2013 Council of Ministers

MINOR HEADS

101	Salary of Ministers and Deputy Ministers(1)
102	Sumptuary and other Allowances
104	Entertainment and Hospitality Expenses
105	Discretionary grant by Ministers
106	Cabinet Secretariat
108	Tour Expenses
800	Other Expenditure (2)

Notes:

- (1) The term "Ministers" will include Prime Minister and Chief Ministers. The minor head will also include the salary and allowances of "Parliamentary Secretaries". The expenditure on personal staff attached to Ministers/Deputy Ministers etc. will be recorded under Secretariat expenditure major head concerned except in the case of Prime Minister's office, which will be recorded under the minor head "Prime Minister's office" under this major head.
- (2) This minor head will include expenditure on telephone charges, light and water charges, maintenance and running of vehicles etc; rent of buildings, if any, acquired for residence of Ministers, and paid by the Public Works Department will, however, be recorded under "2216 Housing-01 Government Residential Buildings-Lease charges".

MAJOR / SUB-MAJOR HEADS
2014 Administration of Justice

MINOR HEADS

102	High Courts
103	Special Courts (3)
104	Judicial Commissioners (Union Territories)
105	Civil and Session Courts
106	Small Causes Courts
107	Presidency Magistrate's Courts
108	Criminal Courts
109	Coroners' Courts
110	Administrators General and Official Trustees
111	Official Assignees
112	Official Receivers
113	Sheriffs and Reporters
114	Legal Advisers and Counsels (1)
115	Central Administrative Tribunal
116	State Administrative Tribunals
117	Family Courts
800	Other Expenditure (2)

Notes:

- (1) This minor head will include Attorney General, Advocate General, Standing Counsels, and Solicitors, Legal Remembrance, Public Prosecutors, Government Pleaders etc. Legal charges including Pleaders' fees for instituting and defending suits etc. will be debited to the department concerned.
- (2) This minor head will include pleadership and mukhtiarship examination charges.
- (3) This minor head will record transactions of special courts established under the Special Courts Act. 1979.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2015 Elections

101	Election Commission
102	Electoral Officers (1)
103	Preparation and Printing of Electoral rolls (2)
104	Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously.
105	Charges for conduct of elections to Parliament (3)
106	Charges for conduct of elections to State/Union Territory Legislature (3)
107	Election Tribunals
108	Issue of Photo Identity - Cards to Voters
109	Charges for conduct of election to Panchayats/local bodies.
110	Delimitation Commission
800	Other Expenditure (4)

Notes:

- (1) This minor head will include expenditure on Chief Electoral Officers of the States and their establishment at State Headquarters and the districts.
- (2) This minor head includes expenditure on preparation and printing of electoral rolls for Assembly and Parliamentary constituencies. Separate sub-heads may be opened to record distinguishable expenditure on assembly and parliamentary constituencies.
- (3) This minor head will include expenditure on conduct of election to Rajya Sabha and Legislative Council respectively, and also expenditure on Bye-elections. Separate sub-heads may be opened, if necessary, to record expenditure on election to Lok Sabha, Rajya Sabha, Legislative Assembly and Legislative Council.
- (4) This minor head will include charges for election of the President/Vice-President.

(b) Fiscal Services

(i) Collection of Taxes on Income and Expenditure

NIAJOR / SUB-MAJOR HEADS

MINOR HEADS

2020 Collection of Taxes on

Income and Expenditure (1)

001	Direction and Administration (1) (2)
101	Collection Charges-Income Tax (1)
102	Collection Charges-Corporation Tax (1)
103	Collection Charges-Expenditure Tax (1)
104	Collection Charges-Agriculture Income Tax
105	Collection Charges-Taxes on Professions, Trades Callings and Employment.
106	Collection Charges-Interest Tax Act- 1974
107	Collection charges-Hotel Receipt Tax
108	Interest on refunds (3)
109	Authority for Advance Rulings
901	Deduct-Proportionate charges transferred to other heads (I)

Notes:

- (1) All charges for collection of "Corporation Tax", "Taxes on Income other than Corporation Tax", "Estate Duty", "Taxes on Wealth", "gift Tax" and "Securities Transaction Tax" are in the first instance accounted for ;under the Minor Heads "Direction and Administration", "Collection Charges – Income Tax" and "Other Expenditure" below this Major Head and at the end of the year the total cost of collection is apportioned among "Income Tax", "Estate Duty", "Taxes on Wealth", "Gift Tax" and "Securities Transaction Tax". The formula for apportionment of cost of various Direct Taxes will be in accordance with the Office Memorandum issued for this purpose from time to time by the office of CBDT. The Shares of the cost of collection so worked out are transferred to the minor Heads "Estate Duty", "Taxes on Wealth", "Gift Tax" and "Securities Transaction Tax" (under the Major Head "2031-Collection of Estate Duty, Taxes on Wealth, Gift Tax and Securities Transaction Tax") and "Collection charges – Corporation Tax" under this Major Head respectively.
- (2) Includes charges on account of Directorates of Inspection-Income Tax, Investigation and Research, Statistics and Publications.
- (3) Interest for different categories of refunds be shown at a detailed head level.

(ii) Collection of Taxes on Property and Capital Transactions

MAJOR / SUB-MAJOR HEADS

2029 Land Revenue

MINOR HEADS

001	Direction and Administration
101	Collection Charges
102	Survey and Settlement Operations
103	Land Records
104	Management of Government Estates
105	Management of Ex-Zamindari Estates
800	Other Expenditure (I)

Note:

- (1) This minor head includes expenditure of a regulatory nature on "Consolidation of Holdings" for general land revenue purposes. See also Note (1) and (2) below the major head "2506 Land Reforms".

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
2030 Stamps and Registration		
<i>01 Stamps-Judicial</i>	001	Direction and Administration (1)
	101	Cost of Stamps (1)
	102	Expenses on Sale of Stamps (2)
<i>02 Stamps -Non-judicial</i>	001	Direction and Administration (1)
	101	Cost of Stamps (1)
	102	Expenses on Sale of Stamps (2)
03 Registration	001	Direction and Administration

Notes:

- (1) The distribution of charges under these heads between "Judicial" and "Non Judicial" will be made according to the decision of the Government concerned. Where this is not possible, the charges may be shown under one of the heads which would account for the major expenditure.
- (2) This minor head will record "Commission," 'discount', and pay and allowances of official vendors for sale of stamps.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2035 Collection of Other Taxes on Property and Capital 'Transactions	101 Taxes on Immovable Property other than Agricultural Land

(iii) Collection of Taxes on Commodities and Services

MAJOR / SUB-MAJOR HEADS
2039 State Excise

MINOR HEADS

001	Direction and Administration (1)
102	Purchase of Opium etc. (2)
104	Purchase of Liquor and Spirits
800	Other Expenditure

Notes:

- (1) This will include charges for "Excise Bureau" and charges on account of regulation and control of private distilleries. Departmental distilleries will be recorded under the major head. "2875-Other Industrics-60-Other Industries-Other Expenditure".
- (2) This minor head will I record the cost of opium supplied by the opium factories to the State Government and the cost of purchase of Bhang, Ganja etc.

MAJOR / SUB-MAJOR HEADS
2040 Taxes on Sales, Trade etc.

MINOR HEADS

001 Direction and Administration
101 Collection Charges
800 Other expenditure

MAJOR / SUB-MAJOR HEADS
2041 Taxes on Vehicles

MINOR HEADS

001	Direction and Administration
101	Collection Charges
102	Inspection of Motor Vehicles
800	Other expenditure

MAJOR / SUB-MAJOR HEADS
**2045 Other Taxes and Duties on
Commodities anti Services**

MINOR HEADS

101	Collection Charges-Entertainment lax
102	Collection Charges-Betting Tax
103	Collection Charges-Electricity Duty (1)
104	Collection Charges-Taxes on Goods and Passengers
105	Collection Charges - Services Tax.
200	Collection Charges - Other Taxes and Duties (2)

Notes:

- (1) This minor head will include the expenditure on the establishment of Electrical Inspectorate.
- (2) This minor head includes charges if any. In connection with collection of tobacco vend fees, license fees etc

(iv) Other Fiscal Services

MAJOR /SUB -MAJOR HEADS

2047 Other Fiscal Services

MINOR HEADS

- 101 Regulation of Foreign Exchange
- 102 Smugglers and Foreign exchange Manipulators' (Forfeiture of Property Act, 1976)
- 103 Promotion of Small Savings (I)
- 104 Additional Emoluments (Compulsory Deposit Act, 1974 (2))
- 106 State Stamps Depot
- 109 Prevention of Money Laundering Act 2002
- 800 Other expenditure (4)

Notes:

- (1) This minor head will record the expenditure on 'National Savings Organisation' and also the State Small Savings Organisation.
- (2) This minor head will have the following sub heads:
 - (i) Payment to Employees Provident Fund Organisations
 - (ii) Payments to State Governments etc.
 - (iii) Interest on Deposits in the Additional Wages Deposits Account
 - (iv) Interest on Deposits in the Additional D.A. Deposit Account
 - (v) Interest on Deposits in the Additional D.A. Deposits Account (New)

Each of the above three Interest sub-heads will have the following detailed heads:

- (i) Central Government Employees and Employees of Union Territories without Legislature
 - (ii) Employees of Union Territories with Legislature
 - (iii) State Government Employees
 - (iv) Local Authority Employees
 - (v) Non- Government Employees, other than Local Authority Employees
- (4) This minor head will also record expenditure on account of the Central Stamp Office, Calcutta. and the Central Stamp Store, Nasik under distinct sub heads.

(C) Interest payment and servicing of debt

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**2048 Appropriation for reduction
or avoidance of debt**

101	Sinking Funds (1)
200	Other Appropriations (2)

Notes:

- (1) Separate sub head may be opened for each loan for which sinking fund is created.
- (2) This minor head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly Constituted Sinking Funds.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2049 Interest Payments***01 Interest on Internal Debt.*

101	Interest on Market Loans (1)
102	Discount on Loans (2)
103	Interest on Treasury Bills and connected securities issued to Reserve Bank of India
107	Interest on Special Securities issued to the RBI (8)
108	Interest on 182 Days-Treasury Bills
115	Interest on Ways & Means Advances from Reserve Bank of India (10)
200	Interest on Other Internal Debts (3)
305	Management of Debt (4)

03 Interest on Small Savings Provident Funds etc. (6)

104	Interest on State Provident Funds
106	Incentive Bonus to Provident Fund Subscribers
107	Interest on Trusts and Endowment
108	Interest on Insurance and Pension Fund
109	Interest on Special Deposits and Accounts
110	Bonus on Field Deposits
111	Interest on Other Deposits and Accounts
115	Interest on other savings deposits (12)
116	Interest on other savings certificates (12)
117	Interest on defined contribution pension schemes (14)

04 Interest on Loans and Advances from Central Government

101	Interest on Loans for State/Union Territory Plan Schemes
102	Interest on Loans for Central Plan Schemes
103	Interest on Loans for Centrally sponsored Plan Schemes
104	Interest on Loans for Non-Plan Schemes
105	Interest on Loans for Special Plan Schemes
106	Interest on Ways and Means Advances
107	Interest on Pre-1984-85 Loans (7)
108	Interest on 1984-89 State Plan Loans consolidated in terms of recommendations of the 9th Finance Commission
109	Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission

05 Interest on Reserve Funds

101	Interest on Depreciation Renewal Reserve Funds
102	Interest on Revenue Reserve Funds
105	Interest on General and other Reserve Funds

60 Interest on Other Obligations

101	Interest on Deposits
107	Interest on Special Securities issued to Food Corporation of India
108	Interest on Special Securities issued to Oil

	Marketing Companies (8.13 per cent Oil Marketing Companies' Government of India Special Bonds, 2021)
109	Interest on Special Bonds issued to Fertilizers Companies
110	Interest on SBI Right Issue 8.35% Special Bonds 2024
701	Miscellaneous

Notes:

- (1) Please refer to Note (1) below the major heads 6001/6003-Internal Debt of the Central/State Governments. Interest on loans notified for discharge and subsequently paid (except payments which are barred by limitation) should be debited to a separate sub head "interest on loans in course of discharge" under the minor head "Payment of interest". If time barred as well as on loans if paid after the expiry of 20 years, when the loans themselves do not form part of Public 'debt, will be debited to the head "2075 Miscellaneous General Services-Other expenditure".
- (2) Separate sub heads may be opened for each denomination of loan.
- (3) Separate sub heads may be opened for interest paid on internal debt relating to each autonomous or statutory organisation.
- (4) Includes expenditure incurred in connection with issue of new loans and the sale of securities held in cash balance investment account.
- (5) A separate sub head may be opened under the various minor heads below this sub major head for each denomination of loans from each country and also for the loans from the International Banks or Institutions for each project. Additional-sub heads viz "Commitment Charges" and "Incidental expenses" may also be opened. The sub head 'Incidental Expenses' would accommodate all incidental expenses including brokerages, commission etc. which do not fall under the Category of 'Interest "or "Commitment charges".
- (6) Separate sub head may be opened under each minor head except under the minor head "Management of small savings scheme" below this sub major head corresponding to minor heads in the sector "1 - Small Savings. Provident Funds etc" in the Public Account.
- (7) This minor head is intended to record the payments of interest on all Central Loans to States advanced upto 31-03-84 and outstanding as on 31-03-85.
- (8) This minor head shall account for interest on securities issued to Reserve Bank of India for acquisition of special Drawing rights etc.
- (10) This minor head shall account for interest on Ways & Means Advances from Reserve Bank of India booked under Major Head 6001/6003.
- (12) The minor heads "115-Interest on Other Savings Deposits" and "116-Interest on Other Savings Certificates" are meant for transactions relating to State Governments.
- (14) This minor head shall account for interest on Defined Pension Contribution Scheme for Government employees of Civil Ministries, Department of Posts, Railways and Telecommunication

(d) Administrative services

MAJOR / SUB-MAJOR HEADS

2051 Public Service Commission

MINOR HEADS

101	Union Public Service Commission
102	State Public Service Commission
103	Staff Selection Commission

MAJOR /SUB-MAJOR HEADS**2052 Secretariat-General Services****MINOR HEADS**

090	Secretariat (1)
091	Attached Offices (2)
092	Other Offices (2)
099	Board of Revenue

Notes:

- (1) Separate sub-heads may be opened for each wing of the secretariat (e.g. Chief Secretariat. Finance Department, Home Department. Law Department, Revenue Department etc.) dealing with policy formulation etc. of functions under "A-General Services.
- (2) These minor heads will record expenditure on attached offices of the Govt. of India, other offices of the State Govt. not identifiable with any particular function.

MAJOR / SUB-MAJOR HEADS
2053 District Administration

MINOR HEADS

093	District Establishments
094	Other Establishments (1)
101	Commissioners
102	Court of Wards
800	Other expenditure

Note:

(1) This minor head will include sub-divisional establishment.

MAJOR / SUB-MAJOR HEADS
2054 Treasury and Accounts
Administration

MINOR HEADS

003	Training
095	Directorate of Accounts and Treasuries
096	Pay and Accounts Offices (1)
097	Treasury Establishment
098	Local Fund Audit
800	Other expenditure

Note:

- (1) Expenditure on Pay and Accounts Offices accredited to a particular department will be recorded under the major head for that department

MAJOR/SUB-MAJOR HEADS
2055 Police

MINOR HEADS

001	Direction and Administration
003	Education and Training
004	Research
101	Criminal Investigation and Vigilance
102	Central Reserve Police
103	Assam Rifles
104	Special Police (1)
105	Border Security Force
106	National Security Guard
107	Industrial security Force
108	State headquarters Police
109	District Police
110	Village Police
111	Railway Police (2)
112	Harbour Police
113	Welfare of Police Personnel (3)
114	Wireless and Computers
115	Modernization of Police Force
116	Forensic Science
117	Internal Security
118	Special Protection Group
120	Special Service Bureau
121	Border Management

Notes:

- (1) This minor head includes expenditure on State Militia and Armed Police.
- (2) This minor head includes charges for 'Crime" and 'Order" police. Expenses in connection with Order" police are ultimately recoverable from Railways.
- (3) This minor head includes expenditure on all amenities for the police personnel in general (e.g Subsidized rations, Contributions to amenities funds, running expenses of police, Hospital etc.).

MAJOR / SUB-MAJOR HEADS**2056 Jails****MINOR HEADS**

001	Direction and Administration
101	Jails
102	Jail Manufactures (1)
800	Other Expenditure (2)

Notes:

- (1) This minor head includes charges for convict labour except jail press charges, which are treated as expenditure under Major head "2058-Stationery and Printing
- (2) This includes charges on account of persons confined or detained in Jails outside the State.

MAJOR / SUB-MAJOR HEADS
2057 Supplies and Disposals (1)

MINOR HEADS

101	Purchase (2)
102	Inspection (2)
103	Disposals (2)
800	Other expenditure

Notes:

- (1) This major head will be operated only for recording the expenditure on the Central Purchase Disposal & Inspection Organisations like the D G S & D. Other than the organisation of Civil Supplies whose expenditure will be debited to the major head "3456' Civil Supplies".
- (2) The expenditure on purchase, inspection and disposal wings (both in Central and State Governments) will be recorded under the respective minor heads. The pay, allowances etc. of common Director General /Director will be shown under the wing having major activity. A similar procedure may be adopted for the overseas organisation like India Store Department, London and India Supply Missions. Washington.

MAJOR /SUB -MAJOR HEADS
2058 Stationery and Printing

MINOR HEADS

001	Direction and Administration
101	Purchase and Supply of Stationery Stores (1)
102	Printing. Storage and Distribution of Forms
103	Government Presses (2)
104	Cost of printing by Other Sources
105	Government Publications (3)
800	Other expenditure

Notes:

- (1) This minor head will include expenditure on Stationery Office.
- (2) This minor head will include expenditure on lithography.
- (3) This minor head will include the Cost of printing of Govt. Publications, Codes, manuals etc. and their distribution including charges of Book Depots. The Cost of printing of Text Books will be recorded under the major head "2202-Education".

MAJOR / SUB-MAJOR HEWS**2059 Public Works (1)***01 Office Buildings*

051	Construction (1) (3)
052	Machinery and Equipment (8)
053	Maintenance and Repairs (4)(11)
103	Furnishings (5)
104	Lease Charges (6)
799	Suspense (9)
800	Other Expenditure (10)

60 Other Buildings

051	Construction (1) (3)
052	Machinery and Equipment (8)
053	Maintenance and Repairs (4)(11)
103	Furnishings (5)
104	Lease Charges (6)
799	Suspense(9)
800	Other Expenditure (10)

80 General

001	Direction and Administration (2)
003	Training
004	Planning and Research
051	Construction (1) (3)
052	Machinery and Equipment (8)
053	Maintenance and Repairs(11)
103	Furnishings
104	Lease Charges
105	Public Works Workshops (7)
799	Suspense (9)
800	Other expenditure (10)

Notes:

- (1) This Major Head and the Minor Head "Construction' thereunder is intended to record the expenditure on
- all Government non-residential general purpose office and administrative buildings relating to all the three sectors viz. "General services', "Social Services' and "Economic Services'.
 - all Government non-residential buildings falling under the functions in "General Services".
 - Buildings for functional purposes falling under "Social Services" and "Economic Services" such as Hospitals, Schools, Agricultural Colleges etc. shall be booked under the appropriate functional major heads concerned (though the budgetary and technical control over such expenditure would vest in the Public Works Deptt. and the provision for such expenditure are included in the Demands for Grant of the Public Works Department). For this purpose, a specific sub head "Buildings" may be opened below the

relevant programme Minor Head under the functional expenditure Major head concerned with necessary details (Like Works, Establishment. Machinery and Equipment) to be operated upon exclusively by the Public Works Department e.g. expenditure on construction of Secondary Schools will be accounted for under the major head "2202 Education-02-Secondary-Government Secondary Schools" under a sub head "Buildings".

Where it is not possible to identify the expenditure on buildings to a programme or a function, it will appear under "Buildings" below the residuary minor head "Other Expenditure" of the functional major/sub-major head. For residential buildings see Major Head '2216 Housing".

Where the buildings etc. are not under the administrative control of the Public Works Deptt.. Government may prescribe that expenditure on construction and repairs upto a certain specified monetary limits may be incurred by the Department having the administrative control over it. In such cases and where the programme could be identified, it should be accounted for under the detailed head "Works" below the functional major and minor heads concerned. Where the programme could not be identified, it should be classified under the residuary minor head "Other Expenditure" of the relevant major head.

- (d) Expenditure on maintenance and repairs of Roads and Bridges will be accounted for under the major head "3054 Roads and Bridges".
 - (e) Cost of acquisition of land by Public Works Department except the works relating to "Archaeological Survey of India" for general purposes shall be accounted for under the minor head "Other Expenditure" below this major head or "4059-Capital Outlay on Public Works -Acquisition of Land" depending upon whether such expenditure is treated as Revenue or Capital.
 - (f) Expenditure on the staff quarters (construction as well as maintenance) forming part of a scheme or project such as Doctors/Nurses in Hospital, will be normally accounted for under the relevant functional major head (Medical in this example) and not under the major head "Housing". If however for administrative reasons, Government decides otherwise, expenditure on maintenance of such staff quarters may be debited to this major head and correspondingly the receipts shall be accounted for under "0216 Housing" in such cases.
- (2) This minor head will record the expenditure on 'Direction' 'Execution', 'Architecture' 'Designs', 'Stores Control' etc. for which distinct sub-heads may be opened. In addition, two distinct deduct-sub-heads may also be opened to record the transfers on percentage/pro-rata basis to other major heads, on account of apportionment of 'Common Establishment' viz.
- (i) "Transfer of establishment charges on percentage basis to the Capital major heads", In cases where the P.W. Divisions execute works both of 'Capital' and 'Revenue' nature, and the common establishment charges relating to these divisions are initially recorded under this minor head, they will be allocated on a percentage basis in proportion to the works outlay recorded under the capital major heads.
 - (ii) "Transfer of establishment charges on a pro-rata basis to the major heads '2216 Housing'. '3054- Roads and Bridges' wherever there is a common establishment for "Buildings and Roads" branches in the P.W.D. catering to buildings (both residential and non-residential) and 'Roads and Bridges'.

The contra debits for these deduct-entry adjustments, will appear either as detailed heads under the sub-head "Buildings" below the appropriate programme minor head under the relevant functional capital major heads or under "Direction and Administration" below "2216 Housing" and "3054-Roads and Bridges" as the case may be.

The rules for the transfer of the establishment charges in these cases, will be such as laid down in Statement E to Appendix 2 of C.P.WA. Code or other similar provisions in the State PWA. Codes.

- (3) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads as considered necessary.
- (4) This minor head will record the expenditure on maintenance and repairs of all Government non-residential buildings. No distinction need be made between "Ordinary Repairs " and "Special Repairs". For Government residential buildings -See Major Head "2216- Housing (1)."
- (5) This minor head will record the cost of furniture etc. provided by the P.W. Department in non-residential buildings. M.L.A's hostels, other Government hostels, P.W. Department Circuit Houses etc., which are not let out as regular residential accommodation.
- (6) This minor head will record the rent paid by the P.W. department for non-residential accommodation hired, requisitioned or leased by that department. Rent paid by the P.W.D. for non-residential buildings leased for their own use should, however, be debited to the detailed head "Rent, Rates and Taxes" below the concerned sub heads and the minor head "Direction and Administration". Lease charges paid by the P.W. department in respect of residential accommodation hired, requisitioned or leased by that department will be recorded under the major head "2216 Housing Government Residential Buildings-Lease Charges".
- (7) This minor head will record the expenditure on the establishment of P.W. Workshops, plant and machinery and their maintenance etc.
- (8) This minor head will record expenditure on the common Tools and Plant acquired by the P.W. Division for executing both works of a revenue and capital nature. It will have suitable sub-heads like "New Supplies", "Repairs and Carriage" etc. In addition there will be two specific deduct-sub-heads for adjustment of (i) percentage charges of Tools and Plant transferred to Capital major heads and (ii) pro-rata transfer of Tools and Plant charges to the major heads 2216 Housing and "3054-Roads and Bridges". In respect of common P.W. Division catering to works both for buildings (residential as well as non-residential) and Roads and Bridges-vide similar adjustments indicated in Note (2) above, for establishment charges.
- (9) This minor head will be divided into sub-heads "Stock", "Workshop Suspense", and "Miscellaneous Works *Advances*". For adjustment of the cost of stores purchased/received from other Divisions but not paid for during the same month please refer to note (13) below Major Head "8658-Suspense Accounts".

- (10) This minor head is intended to record expenditure. which cannot be recorded under any of the other minor heads e.g.. Land Development office, temporary structures not forming part of estimates of any capital work.
- (11) This minor head may be divided into the following sub-heads:
 - (I) Work Charged Establishment
 - (ii) Other maintenance expenditure

MAJOR / SUB-MAJOR HEADS
2070 Other Administrative
Services

MINOR HEADS

003	Training (8)
101	Metropolitan Council (1)
102	Pradesh Councils (11)
103	Zonal Councils
104	Vigilance (2)
105	Special Commission of Enquiry (3)
106	Civil Defense
107	Home Guards
108	Fire Protection and Control (4)
109	Intelligence Bureau
110	National Investigation Agency
112	Rent Control
113	Narcotics Control (5)
114	Purchase and Maintenance of transport (6)
115	Guest Houses, Government Hostels etc. (7)
116	Bureau of Immigration
117	Explosives
118	Administration of Citizenship Act.
119	Official Languages
120	Payment to States/Union Territories for Administration of Central Acts and Regulations (9)
800	Other expenditure (10)

Notes:

- (1) Records expenditure on Metropolitan Council, Delhi.
- (2) This minor head will record expenditure on Vigilance Commissioner, Vigilance Tribunals, Vigilance Departments, Lokayukta/Up-Lokayukta/Lokpal etc.
- (3) This minor head will record expenditure on Commissions and Committees the charges on which according to their importance or for any other reason, cannot conveniently be adjusted under functional major heads.
- (4) The sub head will be
 - (i) Direction and Administration
 - (ii) Protection and Control
 - (iii) Training
 - (iv) Other Expenditure
- (5) This minor head will record the expenditure on the establishment of the Central Bureau of Narcotics. The proportionate charges relatable to the opium and alkaloid factories, is then transferred to the appropriate sub-head under the relevant minor head under '2875-Other Industries-01-Opium and Alkaloid Industries', through a deduct entry under this minor head.

- (6) This will record expenditure on maintenance of motor garages, as well as purchase and maintenance of vehicles not relating to any particular service/department and purchase and maintenance of aircrafts, if any, maintained by Government not as a regular public service.
- (7) This minor head will include expenditure on guest houses. Government hostels etc., like catering, other than expenditure on construction, maintenance and repairs of the buildings which will be recorded under 2059 Public Works' or 4059 Capital outlay on Public Works' as the case may be.
- (8) This minor head includes expenditure on training of I.A.S. Officers, Secretariat training institutes, other general training institutes. etc.
- (9) Divided into the following sub-heads:
 - (i) Explosives Act.
 - (ii) Petroleum Act
 - (iii) Indian Arms Act
 - (iv) Carbide of Calcium Rules.
 - (v) Rice-Milling Industry (Regulation) Act.
 - (vi) Other Acts and Regulations.
- (10) Will include expenditure on (a) taxes on non-residential buildings occupied by departments other than the Defence department, and paid by a department nominated by Government and not passed on to the occupying department, (b) deportation of foreigners (c) rewards for destruction of wild animals.
- (11) Records expenditure on Pradesh Council in Andaman and Nicobar Islands.

(e) Pensions and Miscellaneous General services

MAJOR/SUB-MAJOR HEADS

MINOR HEADS

2071 Pensions and other

Retirement Benefits (I)

01 Civil

- 101 Superannuation and Retirement Allowances
- 102 Commuted value of Pensions
- 103 Compassionate allowance
- 104 Gratuities (10)
- 105 Family Pensions
- 106 Pensionary charges in respect of High Court Judges (8)
- 107 Contributions to Pensions and Gratuities (3)
- 108 Contributions to Provident Funds (4)
- 109 Pensions to Employees of state aided Educational institutions
- 110 Pensions of Employees of Local Bodies
- 111 Pensions to legislators (7)
- 112 Equated payment of sterling pension transferred from Capital (2)
- 113 Equated payment on account of Capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments (2)
- 115 Leave Encashment Benefits (12)
- 116 Ex-gratia payments arising out of special VRS to Central Government employees declared as surplus
- 117 Government Contribution for Defined Contribution Pension Scheme (13)
- 118 Medical treatment of CGHS pensioners
- 200 Other Pensions (5)
- 800 Other expenditure (6)

Notes:

- (1) See Major head '2075 Miscellaneous General Services" for pensions in lieu of resumed jagirs. lands, territories etc., and pensions and awards for distinguished services and the major head " Social Security and Welfare" for pensions under social security scheme, and pensions to freedom fighters, their dependents etc.
- (2) See Note (1) below "4075 Capital Outlay on Miscellaneous General Services".
- (3) Contributions payable by one Government to another on account of pensions and gratuities of officers who are either borne on the joint cadre of the two Governments, or lent to the former by the latter Government, are debited to this head. When payments are made at combined rates for both pensions and leave salaries, such contributions are also debited to this head. Leave salary contributions, when paid separately, are, however, debited to the functional major heads concerned. Allocation of Pensions and Gratuities between Central Government and State Governments has been dispensed with from 1.4.1987. This minor head has been retained to accommodate old cases.

- (4) This minor head includes Government contributions to various Contributory Provident Funds.
- (5) Includes the Following:-
- (a) Pensions under the I.C.S. (N.E.M.) Family Pension Fund.
 - (b) Pensions relating to I.C.S. Family Pension Fund, Indian Military Service Family Pensions Fund and Indian Military Widows and Orphans Fund.
 - (c) Pension of the Bengal and Madras Service Family Pensions Fund.
 - (d) Ex-gratia pension to Indian pensioners of Portuguese Colonies.
 - (e) Pensions to former employees of Sind and N.W.F.P.
 - (f) Donations to Service Funds-other family pensions funds.
 - (g) Government Contributions payable under I.C.S Family Pension Fund.
 - (h) Covenanted Civil Service Pension.
 - (i) Ex-gratia ad-hoc allowance to Burma civilian pensioners/family pensioners.
 - (j) Ex-gratia ad-hoc allowance to Pakistan civil pensioners/family pensioners.
 - (k) Ex-gratia payment to families of deceased CPF beneficiaries'.
- (6) This minor head will include cost of remittance by money order, of pensions debitable to this major head.
- (7) This minor head will have two sub-heads, viz. (i) Members of Parliament (ii) Members of State legislatures.
- (8) This minor head will include payments made on account of both pensions and Commuted value of pensions and gratuity or other sums payable by way of death on retirement benefits. In the books of the Central Government it will cover pensions etc. paid under Article. 112 (3) (d) (iii) of the Constitution which are recoverable from State Governments under Article 290 ibid. In the books of the State Governments, it will cover pensionary charges reimbursed to the Central Government under Article 290 of the constitution.
- (10) This minor head will also record expenditure on account of interest payable on delayed payment of gratuity.
- (12) This will record leave encashment benefits granted at the time of retirement. termination of service etc.
- (13) This Minor Head shall record the Government Contribution for Defined Contribution Pension Scheme of all civil ministries and Department of Telecommunication.

MAJOR /SUB-MAJOR HEADS**MINOR HEADS****2075 Miscellaneous General Services**

101	Pension in lieu of resumed Jagirs, Lands. territories etc.
102	Pre-partition payments
103	State Lotteries (I)
104	Pensions and awards in consideration of distinguished services
106	Management of Properties acquired under Chapter XX-A of Income Tax Act.1961
107	Management of immovable properties acquired under Chapter XX-C of Income Tax Act. 1961
108	Canteen Stores Department
109	Loans to State Governments Written Off in terms of recommendations of the 8th Finance Commission
110	Loans to State Governments Written off in terms of recommendations of the 9th Finance Commission.
111	Repayments of Loans by State Governments written-off in terms of recommendations of the 10 th Finance Commission.
112	Loans to State Governments Written off in terms of recommendations of the Eleventh Finance Commission(3)
791	Loss by Exchange
800	Other expenditure (2)

Notes:

- (1) This minor head will account for all the expenditure relating to lotteries including the administrative expenditure relating exclusively for lotteries only. Where the administrative expenditure is incurred for other purposes as well, the expenditure should be hooked to the major head 2070- Other Administrative Services.
- (2) This minor head will include expenditure on (a) payment of allowances to the families and dependents of ex-rulers and (b) payments arising out of the Bombay Land Scheme. Please also see Note (1) below Major Head 2049'.
- (3) a) The following sub-heads will be opened under this minor head.
 - i) Fiscal performance linked Debt Relief and
 - ii) Security expenditure linked Debt Reliefb) Name of the state would appear as detailed head below the sub heads.

B. Social Services

(a) Education, Sports, Art and culture

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2202 General Education (I)

01 Elementary Education (10)(2)

001	Direction and Administration
052	Equipment
053	Maintenance of Buildings
101	Government Primary Schools
102	Assistance to Non Government Primary Schools
103	Assistance to Local Bodies for Primary Education
104	Inspection
105	Non-Formal Education
106	Teachers and other Services
107	Teachers Training
108	Text Books (4)
109	Scholarships and Incentives
110	Examinations
111	Sarva Shiksha Abhiyan
112	National Programme of Mid Day Meals in Schools
800	Other expenditure (3)

02 Secondary

Education (2)(1 2)

001	Direction and Administration
004	Research and Training (11)
052	Equipments
053	Maintenance of Buildings
101	Inspection
103	Non-formal Education
104	Teachers and Other Services
105	Teachers Training
106	Text Books (4)
107	Scholarships
108	Examinations
109	Government Secondary Schools
110	Assistance to Non-Govt. Secondary Schools
191	Assistance to Local Bodies for Secondary Education
800	Other expenditure (3)

03 University and Higher Education

001	Direction and Administration
102	Assistance to Universities.
103	Government Colleges and Institutes
104	Assistance to Non-Government Colleges & Institutes
105	Faculty Development Programme (8)
106	Text Books Development (9)
107	Scholarships
112	Institutes of higher learning (7)

113	Interest subsidy on education loan to bright and needy students
800	Other expenditure

04 Adult Education

001	Direction and Administration
101	Grants to Voluntary Organisations
102	Shramik Vidya Peeths
103	Rural Functional Literacy Programmes
200	Other Adult Education Programmes
800	Other expenditure

05 Language Development

001	Direction and Administration
102	Promotion of Modern Indian Languages and Literature (5)
103	Sanskrit Education
200	Other Languages Education (6)
800	Other expenditure

80 General

001	Direction and Administration
003	Training
004	Research
107	Scholarships
108	Examinations
798	International Co-operation
800	Other expenditure

Notes:

- (1) This major head will record the expenditure on all activities connected with education except Agricultural Education, Medical Education, Animal Husbandry Education and other special types of education, the expenditure on which will be recorded under the respective functional head, viz. "Crop Husbandry", "Medical and Public Health". etc. Expenditure on special programmes for the scheduled castes, scheduled tribes and other backward classes intended to supplement benefits and facilities available to the whole community should be recorded under the major head '2225 - Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes' and expenditure on special programmes for physically handicapped should be booked under the minor head "2235 Social Security and Welfare".
- (2) Expenditure common to both Elementary and Secondary Education such as common directorate at Headquarters and District level. common inspectorate etc.. will be recorded below the respective minor heads under the sub-major head "02-Secondary Education".
- (3) School lunch! mid day meal programme will be recorded under a distinct sub head under this minor head.
- (4) Expenditure on Text Book Committee. printing, publication and distribution of Text Books will be recorded under this minor head.

- (5) Expenditure on teaching of modern Indian languages in Government schools and colleges as part of wider curricula will be recorded under the relevant minor head below the sub major heads "01 Elementary Education", "02-Secondary Education", "03 -University and other higher education". The minor head 'Promotion of modern Indian languages and literature' under the sub major head "05 Language Development", will record other expenditure either directly by Government or as grant for promotion of modern Indian languages including Hindi and Urdu.
- (6) This minor head will record expenditure on promotion of other languages like Russian, French, Persian, German etc. Expenditure in connection with the teaching of these languages in schools and colleges will however be recorded under the relevant minor heads below the sub major heads 02, 03, 04 as the cases may be.
- (7) This minor head will record expenditure of other Institutions of—higher learning not affiliated to any university e.g. Indian Institute of Management.
- (8) This minor head will record expenditure on orientation courses, summer seminars etc.
- (9) These minor heads will record expenditure on bringing out the cheap editions of textbooks for university and higher education and technical education.
- (10) This will include pre-primary, primary and middle school education.
- (11) This excludes teachers' training.
- (12) This will include pre-university education.

MAJOR / SUB-MAJOR HEADS
2203 Technical Education

MINOR HEADS

001	Direction and Administration
003	Training
004	Research
101	Inspection
102	Assistance to Universities for Technical Education
103	Technical Schools (1)
104	Assistance to Non-Government Technical Colleges and Institutes
105	Polytechnics (1)
106	Book Promotion (2)
107	Scholarships
108	Examinations
112	Engineering/Technical Colleges and institutes (3)
800	Other expenditure

Notes:

- (1) The minor head "Technical schools" will record expenditure on schools imparting training and education in trades to pre-matric or middle school students. The minor head "Polytechnics" will record expenditure on institutions imparting education and training to post-matric students for a diploma course.
- (2) See note (9) below Major head 2202.
- (3) Will also include Management and Commercial Institutes.

MAJOR / SUB-MAJOR HEADS**2204 Sports and Youth Services****MINOR HEADS**

001	Direction and Administration
101	Physical Education (I)
102	Youth Welfare Programmes for Students (2)
103	Youth Welfare Programmes for Non Students (2)
104	Sports and Games
800	Other expenditure

Notes:

- (1) Expenditure on Colleges of Physical Education affiliated to Universities or not will be recorded under this minor head.
- (2) This minor head will include expenditure on organisation of youth camps. Youth Hostels. National Cadet Corps, National discipline schemes etc. which will be recorded under distinct sub-heads.

MAJOR / SUB-MAJOR HEADS
2205 Art and Culture (I)

MINOR HEADS

001	Direction and Administration
101	Fine Arts Education (2)
102	Promotion of Arts and Culture (3)
103	Archaeology (4)
104	Archives
105	Public Libraries (5)
106	Archaeological Survey (4)
107	Museums
108	Anthropological Survey
109	Certification of Cinematographic Films for public exhibition (6)
800	Other expenditure

Notes:

- (1) This major head will record transactions connected with promotion of art and culture, including educational institutions imparting education on art and culture.
- (2) This minor head will record expenditure on government institutions for imparting education in fine arts like Music, Drama, Art, Sculpture etc. and assistance to non-government institutions imparting such education.
- (3) This minor head will include expenditure relating to literary awards.
- (4) The minor head 'Archaeology' will record expenditure on the Department of Archaeology of the State Governments, while the minor head 'Archaeological Survey' will record expenditure on Archaeological Survey of India, including expenditure on preservation of ancient monuments etc.
- (5) This minor head will include expenditure on public libraries but not expenditure on libraries attached to educational institutions and departments.
- (6) This Minor Head will record expenditure on Film Censoring.

(b) Health and Family Welfare

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2210 Medical and Public Health

*01 Urban Health, Services-
Allopathy*

001	Direction and Administration
102	Employees State Insurance Scheme (5)
103	Central Government Health Scheme
104	Medical Stores Depots (2)
108	Departmental Drug Manufacture (3)
109	School Health Scheme
110	Hospital and Dispensaries (1)
200	Other Health Schemes
800	Other expenditure

*02 Urban Health Services-
Other systems of medicine (6)*

101	Ayurveda
102	Homeopathy
103	Unani
104	Siddha
200	Other Systems

*03 Rural Health Services-
Allopathy*

101	Health Sub-centres
102	Subsidiary Health Centres
103	Primary Health Centres
104	Community Health Centres
110	Hospitals and Dispensaries
800	Other Expenditure

*04 Rural Health Services-
Other Systems of medicine (6)*

101	Ayurveda
103	Unani
104	Siddha
200	Other Systems

*05 Medical Education,
Training and Research (4)*

101	Ayurveda(10)
102	Homeopathy (10)
103	Unani(10)
104	Siddha(10)
105	Allopathy (10)
200	Other Systems (10) (11)

06 Public Health

001	Direction and Administration (12)
003	Training
101	Prevention and Control of diseases (7)
102	Prevention of food adulteration
104	Drug Control
106	Manufacture of Sera/Vaccine (8)
107	Public Health Laboratories (9)
112	Public Health Education
113	Public Health Publicity
200	Other Systems (11)
800	Other expenditure

80 General

004	Health Statistics & Evaluation
798	International Co-operation
800	Other expenditure

Notes:

- (1) This minor head will record expenditure on medical relief provided to general public through hospitals, dispensaries, primary health centres etc. Each major hospital may, if considered necessary, be treated as a separate sub head under this minor head, the other standard sub heads being "Other Hospitals", "Dispensaries", and "Primary Health Centres".
- (2) This minor head will record expenditure on establishment of Medical Stores Depots and also transactions connected with purchase of medicines, drugs, medical instruments and equipment etc., with suitable sub-heads if the Medical Stores Depots charge for the supplies made to hospitals, dispensaries etc. If on the other hand the Depots are intended only as a central procurement and stocking agency for the hospitals and dispensaries of the State, and supplies to the hospitals etc. are not charged for, the transactions on account of the purchase of medicines etc. may be recorded under the minor head '110-Hospital and Dispensaries' while the expenditure on the establishment of Medical Stores Depot may alone be recorded under this minor head
- (3) This minor head will include expenditure on departmental manufacture of common pharmaceutical preparations.
- (4) This sub-major head will record expenditure on medical schools, colleges etc., imparting medical education and nursing education. Expenditure on hospitals attached to Medical Colleges will be recorded under "Hospitals and dispensaries below" the sub-major heads '01' or '03' as the case may be.
- (5) This minor head will record expenditure incurred in hospitals, dispensaries etc. in connection with Employees' State Insurance Scheme.
- (6) The minor heads under the sub-major heads '01' and '03' may be opened as sub-heads, as deemed necessary under the minor heads under these sub-major heads, "02' & '04'.
- (7) Prevention and control of each major disease like Cholera, Leprosy, Malaria, Filaria etc. should be recorded under distinct sub heads with suitable detailed heads thereunder.
- (8) Will include expenditure on Pasteur Institute.
- (9) Will include expenditure on Chemical Examiner.
- (10) Divided into the following sub-heads;
 - (i) Education (including education in pharmacy)
 - (ii) Training
 - (iii) Research and evaluation
 - (iv) Other Expenditure
- (11) This includes Yoga also.
- (12) This includes expenditure on Port Health Establishment including Airport Organisation.

MAJOR / SUB-MAJOR HEADS**2211 Family Welfare****MINOR HEADS**

001	Direction and Administration (1)
003	Training (6)
004	Research and Evaluation (6)
101	Rural Family Welfare Services (7)
102	Urban Family Welfare Services (8)
103	Maternity and Child Health (2)
104	Transport (3)
105	Compensation
106	Mass Education (5)
108	Selected area Programmes (including India population project)
109	Reproductive and Child Health Programme (9)
190	Assistance to Public sector and other undertakings
200	Other Services and Supplies (4)
798	International Co-operation
800	Other expenditure

Notes:

(1) This minor head will record expenditure of (i) State Level Organisation (ii) City Family Welfare

Bureaus, and District Family Welfare Bureaus in the States. In the Centre the expenditure on the

following items is recorded under this Headquarters.

- (i) Technical Wing at Headquarters.
- (ii) Regional Health Offices and
- (iii) Other Offices.

(2) This minor head will include expenditure on (i) immunization of infants and preschool children against diphtheria, polio and typhoid and of expectant mothers against tetanus and (ii) prophylaxis against nutritional anemia for mothers and children and nutritional programme for control of blindness among children.

(3) This will cover expenditure on (i) maintenance of vehicles and supply of vehicles at Primary Health

Centres. (ii) Supply of additional vehicles for supervision at District Family Welfare Bureaus. (iii)

Supply of vehicles and equipment to regional Family Welfare Training Centres and (iv) Health

Transport Organisation at the Centre.

(4) This will cover expenditure under the items:

State Sector

- (i) Sterility Centres and Helpers Scheme:
- (ii) Supply of surgical equipment to rural and urban family welfare Centres;
- (iii) Maintenance of beds and static sterilization units:
- (iv) Conventional contraceptives;

- (v) Post Partam Centres;
- (vi) Supply of surgical equipment to selected hospitals;
- (vii) Construction of sterilization theatres;
- (viii) Selected Area Programme;
- (ix) Intensive District Programme; and
- (x) Establishment of additional beds.

Central sector

- (i) Expenditure on Family Welfare in Railways. P&T and Defence;
- (ii) Nirodh Schemes;
- (iii) Central Family Welfare Corps Doctors;
- (iv) Awards and
- (v) Vehicles, etc.

- (5) This will cover expenditure on
 - (i) Mass education programme including orientation camps;
 - (ii) Mass mailing schemes and
 - (iii) Audio visual equipments and also expenditure incurred by the Ministry of Information and Broadcasting.
- (6) This will include expenditure under the following items

State sector

- (i) Regional Family Welfare centres in states (Old and *New*);
- (ii) Training of A.N.M.S and Dais and Local Health visitors;
- (iii) Training of personnel through I.M.A., Homoeopathic and ISM. Practitioners;
- (iv) Teaching of Family Welfare in medical colleges and
- (v) Demographic Research Centre.

Central sector

- (i) Central Family Welfare Field units;
- (ii) Training of personnel through I.M.A.
- (iii) Stipends to medical students;
- (iv) Family Welfare Training Centres;
- (v) Expenditure on L.S.M. and Homoeopathy and
- (vi) Experimental project.

- (7) This will have the following sub-heads:
 - (i) Village Health Guides;
 - (ii) Post Partam Centres;
- (8) This will include expenditure on Post Partam Centres.
- (9) This minor head will be divided into two sub-heads: -
 - (i) National component
 - (ii) District/sub-Project component

(c) *Water Supply, Sanitation, Housing and Urban Development.*

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2215 Water Supply and

Sanitation

01 Water Supply

001	Direction and Administration
003	Training
004	Research
005	Survey and Investigation
052	Machinery and Equipment
101	Urban water Supply Programmes (1)
102	Rural water supply Programmes (2)
190	Assistance to Public Sector and other Undertakings
191	Assistance to Local Bodies, Municipalities etc.
799	Suspense
800	Other expenditure

02 Sewerage and Sanitation

001	Direction and Administration (3)
003	Training
004	Research
005	Survey and Investigation
052	Machinery and Equipment
105	Sanitation Services
106	Prevention of Air and Water Pollution
107	Sewerage Services (1)
191	Assistance to Local Bodies, Municipalities etc.
800	Other expenditure

Notes:

- (1) Each major scheme or group of small schemes will be recorded under distinct sub-Heads with suitable detailed heads.
- (2) This minor head will be sub-divided into the following sub-Heads:
 - (a) Accelerated rural water supply programme.
 - (b) Rural piped water supply Programme.
 - (c) Other rural water supply programme.
- (3) Will include expenditure on supervisory establishments for sanitation services.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2216 Housing (1)***02 Urban Housing*

(Each class of scheme will be a minor head)

- 103 Assistance to Housing Boards
- 104 Housing Co-operatives
- 190 Assistance to Public Sector and Other Undertakings (3)
- 800 Other expenditure

03 Rural Housing

(Each class of scheme will be a minor head)

- 102 Provision of house site to the landless
- 103 Assistance to Housing Boards
- 104 Housing Co-operatives
- 105 Indira Awaas Yojana
- 190 Assistance to Public Sector and Other Undertakings (3)
- 800 Other expenditure

05 General Pool Accommodation

- 001 Direction and Administration
- 052 Machinery and Equipment
- 053 Maintenance and Repairs (5)
- 799 Suspense
- 800 Other expenditure (6)

06 Police Housing

- 001 Direction and Administration
- 052 Machinery and Equipment
- 053 Maintenance and Repairs (5)
- 799 Suspense
- 800 Other expenditure (6)

07 Other Housing

- 001 Direction and Administration
- 052 Machinery and Equipment
- 053 Maintenance and Repairs (5)
- 799 Suspense
- 800 Other expenditure (6)

80 General

- 001 Direction and Administration
- 003 Training
- 052 Machinery and Equipment
- 101 Building Planning and Research
- 103 Assistance to Housing Boards, Corporations etc., (3)
- 190 Assistance to Public Sector and Other Undertakings (3)
- 800 Other expenditure

Notes:

- (1) See also Note (5) below the major heads "2230 Labour and Employment" and Note (1) below "2225 Welfare of Scheduled Castes, Scheduled Tribe and other Backward classes, for 'Labour Housing Schemes' and 'Housing Schemes for Welfare of Scheduled Castes, Scheduled Tribes and Other backward classes' respectively.

- (3) This minor head will record expenditure on assistance to Housing Boards, Corporations etc. not related to any particular scheme. Assistance for specific schemes e.g. slum clearance schemes, rental housing schemes, Subsidized Industrial Housing Schemes etc. will be recorded under the sub-major head 02 or 03 or 80.
- (i) Add the following Note (5) and (6) after the footnote (4) under this major head:-
- (5) This minor head may be divided into the following sub-heads: -
- (a) Work Charged Establishment
 - (b) Other maintenance expenditure
- (6) This minor head will have the following sub-heads: -
- (a) Construction
 - (b) Furnishing
 - (c) Lease Charges
 - (d) Estate Management
- (ii) Delete the sub-major head "01-Government Residential Buildings" and all the minor heads there under along with Note (2) below this major head.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2217 Urban Development (1)***01 State Capital**Development (3)*

001	Direction and Administration
051	Construction
052	Machinery and Equipment
053	Maintenance and Repairs
190	Assistance to Public Sector and Other Undertakings
191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.
800	Other expenditure

02 National Capital Region

001	Direction and Administration
051	Construction
052	Machinery and Equipment
053	Maintenance and Repairs
191	Assistance to Local bodies Corporations, Urban Development Authorities Town Improvement Boards etc.
800	Other expenditure

*03 Integrated Development**of Small and Medium Towns*

001	Direction and Administration
051	Construction
052	Machinery and Equipment
053	Maintenance and Repairs
191	Assistance to Local bodies Corporations, Urban Development Authorities, Town improvement Boards etc
800	Other expenditure

04 Slum Area Improvement

001	Direction and Administration
051	Construction
052	Machinery and Equipment
053	Maintenance and Repairs
191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.
800	Other expenditure

*05 Other Urban Development
Schemes*

001	Direction and Administration
051	Construction
052	Machinery and Equipment
053	Maintenance and Repairs
191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.
800	Other expenditure

80 General

001	Direction and Administration (2)
003	Training
004	Research
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.
800	Other expenditure

Notes:

- (1) This major head will not include expenditure on Urban Housing schemes which will be booked under the major head "1-lousing".
- (2) This minor head will include expenditure relating to Municipal administration or other Urban Development Authority concerned.
- (3) A separate minor head will be opened for each state in which case the minor heads mentioned below the sub major head '01' will be sub -heads below that minor head.

(d) Information and Broadcasting

MAJOR/SUB-MAJOR HEADS

MINOR HEADS

2220 Information and Publicity

01 Films (3)

001	Direction and Administration (1)
003	Training
004	Research
105	Production of films
800	Other expenditure

60 Others

001	Direction and Administration
003	Research and Training in mass Communication
101	Advertising and visual Publicity
102	Information Centres (2)
103	Press Information Services
105	Registration of Newspapers
106	Field Publicity
107	Song and Drama Services
109	Photo Services
110	Publications
111	Community Radio and Television
112	Employment News
113	Monitoring Services
800	Other expenditure

Notes:

- (1) Will include the Directorate of Public Relations.
- (2) This will include general information services.
- (3) This Sub-Major head will record all activities relating to Film Division, Film Institute etc.

**(e) Welfare of Scheduled Castes, Scheduled Tribes
and Other Backward Classes**

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**2225 Welfare of Scheduled
Castes, Scheduled Tribes
and other Backward classes**

*01 Welfare of Scheduled
Castes*

001	Direction and Administration
102	Economic Development
190	Assistance to Public Sector and Other Undertakings
277	Education
282	Health
283	Housing (1)
793	Special Central Assistance for Scheduled Castes Component Plan

*02 Welfare of Scheduled
Tribes*

001	Direction and Administration
102	Economic Development
190	Assistance to Public Sector and Other Undertakings
277	Education
282	Health
283	Housing (1)
794	Special Central Assistance for Tribal sub-Plan
800	Other expenditure

*03 Welfare of Backward
Classes*

001	Direction and Administration
102	Economic Development
190	Assistance to Public Sector and Other Undertakings
277	Education
282	Health
283	Housing(1)
800	Other expenditure

80 General

001	Direction and Administration
101	Welfare of denotified and other nomadic tribes
102	Aid to voluntary Organisations
190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

Note:

- (1) This Minor head will include provision of house site to landless members of Scheduled Castes, Scheduled Tribes and Backward Classes.

(f) Labour and Labour Welfare

MAJOR/SUB-MAJOR HEADS

MINOR HEADS

2230 Labour and Employment

01 Labour(1)

001	Direction and Administration (2)
004	Research and Statistics
101	Industrial Relations (3)
102	Working Conditions and Safety (4)
103	General Labour Welfare (5)
104	Coal-Mines Labour Welfare
105	Mica Mines Labour Welfare
106	Iron/Manganese/Chrome Ore Mines Labour Welfare
107	Limestone and Dolomite Mines Labour Welfare
108	Dock Labour Welfare
109	Beedi Workers Welfare
110	Cine Workers Welfare
111	Social Security for labour (6)
112	Rehabilitation of Bonded labour
113	Improvements in Working Conditions of Child/Women labour
114	Welfare of emigrant labour (9)
115	Rural Labour (8)
195	Assistance to Labour Cooperatives
277	Education (7)
798	International Cooperation
800	Other expenditure

02 Employment Service (10)

001	Direction and Administration (II)
004	Research, Survey and Statistics
101	Employment Services
102	Assistance to the Urban poor
800	Other expenditure

03 Training

001	Direction and Administration
003	Training of Craftsmen & Supervisors
004	Research and Statistics
101	Industrial Training Institutes
102	Apprenticeship Training
800	Other expenditure

Notes:

- (1) The expenditure on Special Commissions of Enquiry relating to labour will be recorded under a distinct sub head under the programme minor heads to which the terms of reference to the Committee/Commission are closely related. Expenditure relating to International Labour Conference and other General National Conference on Labour may be recorded as part of expenditure of the Ministry. Contribution to the International Labour Organisation will be recorded under the minor head "International Co-operation. (See General direction No.3.2).

- (2) Includes Labour Commissioner and his establishment.
- (3) This minor head will include enforcement of labour laws, settlement of disputes and wage boards. These may be shown under separate sub heads under this head. Expenditure on Labour Courts and Industrial Tribunals will also be recorded under this minor head.
- (4) This minor head will include Directorate General of Factory Advice Service, Inspectorate of Factories, Inspector of Steam Boilers, Labour Institutes, Rescue Services, Director-General of Mines Safety under distinct sub-heads.
- (5) This minor head will record labour welfare measures not related to sectors covered by minor heads for Coal, Mica and Iron Ore Mines labour welfare. All these minor heads may have sub heads" Housing", "Education", "Health" etc. as the case may be.
- (6) This minor head will include government contributions towards social security measures for labour and industrial workers such as Family Pension-cum-Life Assurance scheme, Personal Injuries Compensation schemes etc.
- (7) This minor head will record expenditure on education, including workers' education programme, National Institute of Labour etc.
- (8) This minor head will be divided into the following sub-heads:
 - (i) National Commission on Rural Labour.
 - (ii) Rural Workers cell.
- (9) This will include services on Migratory Labour Recruiting Agencies for labour going abroad etc.
- (10) This does not include 'Urban Oriented Employment Programmes' which will be accounted for under the major head '3475-General Economic Services'.
- (11) This includes the expenditure on Directorate General of Employment and Training.

(g) Social Welfare and Nutrition

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2235 Social Security and Welfare

01 Rehabilitation (1)

001	Direction and Administration
101	Dandakamaya Development Scheme
102	Displaced persons from former West Pakistan
103	Displaced persons from former East Pakistan
105	Repatriates from Sri Lanka
108	Migrants from Pak-held Territories of Jammu & Kashmir
109	Development of Andaman and Nicobar Islands for Rehabilitation
110	Tibetan Refugees
112	Relief and Rehabilitation of persons affected by Indo-Pak Conflict 1971
140	Rehabilitation of repatriates from other countries
200	Other Relief Measures (2)
202	Other Rehabilitation Schemes
800	Other expenditure

02 Social Welfare (3)

001	Direction and Administration (6)
101	Welfare of handicapped
102	Child Welfare
103	Women's Welfare
104	Welfare of aged, infirm and destitute
105	Prohibition
106	Correctional Services
107	Assistance to Voluntary Organisations
108	Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
109	Pre- Vocational Training
190	Assistance to Public Sector and Other Undertakings
200	Other programmes
800	Other expenditure

03 National Social Assistance Programme.

101	National Old Age Pension Scheme.
102	National Family Benefit Scheme.
103	National Maternity Benefit Scheme.

04 Debt Relief for farmers

101	Debt Relief/Waiver of Agricultural Loans
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60 Other Social Security and Welfare programmes

101	Personal Accident Insurance Scheme for poor families (Each special Insurance Scheme will be a minor head)
102	Pensions under Social Security Schemes
103	Protected Savings Schemes

104	Deposit Linked Insurance scheme- Government P.F.
105	Government Employees Insurance Scheme (7)
106	Contributions to Solatiul Fund
107	Swatantrata Sainik Samman Pension Scheme
110	Other Insurance Schemes (4)
111	Government's contribution towards waiver of interest payable by farmers in debt stressed States of Andhra Pradesh, Karnataka, Kerala and Maharashtra
200	Other Programmes (5)
800	Other expenditure

Notes:

- (1) The expenditure on relief and rehabilitation of persons displaced as a result of natural calamities will be recorded under major head "2245 Relief on account of Natural calamities".
- (2) Will include expenditure on relief measures, as distinct from relief and rehabilitation schemes.
- (3) The grants given to Central Social Welfare Board and other Bodies should be recorded under the various minor heads provided under this sub-major head, if the purpose of the grants are distinguishable.
- (4) This minor head will include management expenditure of life and other Insurance Schemes run by State Governments.
- (5) This minor head will include expenditure on District Soldiers', Sailors' and Airmen's Welfare Boards, Legal Aid Committees, relief to persons affected by riots, ex-gratia payments to families of ministers, government servants etc dying in harness, and assistance to goldsmiths and their dependents. Expenditure out of compassionate fund will be adjusted under a separate sub-head "Payment from Compassionate Funds."
- (6) Expenditure on Direction and Administration pertaining exclusively to any of the minor heads mentioned under sub-major head "02-Social Welfare" will be booked to that minor head. Where it is not so. the expenditure will be booked to the minor head "Direction and Administration".
- (7) This minor head shall have distinct sub-heads for Central Government and each of the State / Union Territory Government to record transactions connected with the "Government Employees Insurance Scheme" in vogue in central and other State Government including Union Territory Governments.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2236 Nutrition***01 Production of Nutritious
foods and Beverages*

101	Production of Nutritious Beverages
102	Fortifications of foods
190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

*02 Distribution of nutritious
food and beverages*

101	Special Nutrition programmes
102	Mid-day Meals
800	Other expenditure

80 General

001	Direction and Administration
004	Research & Development
101	Diet surveys and Nutrition planning
102	Nutrition education and extension
103	Statistics and evaluation
800	Other expenditure

MAJOR / SUB-MAJOR HEADS**2245 Relief on account of
Natural Calamities (1)***01 Drought***MINOR HEADS**

- 101 Gratuitous Relief (2)
- 102 Drinking Water Supply
- 103 Special Nutrition
- 104 Supply of Fodder
- 105 Veterinary Care
- 282 Public Health
- 300 Other expenditure
- 901 Deduct-Amount met from Natural Calamities unspent Margin Money Fund.
- 902 Deduct-Amount met from the Famine Relief Fund

02 Floods, Cyclones etc.

- 101 Gratuitous Relief (2)
- 102 Drinking Water Supply
- 104 Supply of Fodder
- 105 Veterinary care
- 106 Repairs and restoration of damaged roads and bridges
- 107 Repairs and restoration of damaged Government Office Buildings
- 108 Repairs and Restoration of damaged Government Residential buildings
- 109 Repairs and restoration of damaged water supply, drainage and sewerage works
- 110 Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
- 111 Ex-gratia payments to bereaved families
- 112 Evacuation of population
- 113 Assistance for repairs/reconstruction of Houses
- 114 Assistance to Farmers for purchase of Agricultural inputs
- 115 Assistance to Farmers to clear sand/silt/salinity from land
- 116 Assistance to Farmers for repairs of damaged tube wells, pump sets etc.
- 117 Assistance to Farmers for purchase of live stock
- 118 Assistance for repairs/replacement of damaged boats and equipment for fishing
- 119 Assistance to artisans for repairs/replacement of damaged tools and equipments
- 120 Assistance to owners of salt works
- 121 Afforestation
- 122 Repairs and restoration of damaged irrigation and flood control works
- 193 Assistance to Local bodies and other non-Government Bodies/Institutions
- 282 Public Health

<i>03 Unspent Margin Money Fund</i>	101	Transfers to Reserve funds and Deposit Accounts-Natural Calamities unspent Margin Money Fund
<i>04 Famine Relief Fund</i>	101	Transfers to Reserve Funds and Deposit Accounts-Famine Relief Fund
<i>05 Calamity Relief Fund</i>	101	Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund'.
	901	Deduct - Amount met from Calamity Relief Fund.
<i>06 Earth Quake</i>	101	Gratuitous Relief (2)
	102	Drinking Water Supply
	104	Supply of Fodder
	105	Veterinary Care
	106	Repairs and restoration of damaged roads & bridges
	107	Repairs and restoration of damaged Government office buildings
	108	Repairs and restoration of damaged Government residential buildings
	109	Repairs and restoration of damaged Water Supply, drainage and sewerage works
	110	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works
	111	Ex-gratia payments to bereaved families
	112	Evacuation of population
	113	Assistance for repairs/reconstruction of houses
	114	Assistance to farmers for purchase of agricultural inputs
	115	Assistance to farmers to clear sand/silt/salinity from land
	116	Assistance to farmers for repairs of damaged tube wells/pump sets etc.
	117	Assistance to farmers for purchase of live stock
	118	Assistance for repairs/replacement of damaged boats and equipment for fishing
	119	Assistance artisans for repairs/replacement of damaged tools and equipments
	120	Assistance to owners of salt works
	121	Afforestation
	122	Repairs and restoration of damaged irrigation and flood control works
	282	Public Health
	901	Deduct-Amount met from State Disaster Response Fund
<i>80 General</i>	001	Direction and Administration
	101	Centre for Training in disaster preparedness
	102	Management of Natural Disasters, Contingency Plans in disaster prone areas
	103	Assistance to States from National Calamity Contingency Fund
	800	Other expenditure (3)

Notes:

(1) All expenditure incurred directly for the relief of distress shall be debited to this major head. Expenditure incurred indirectly due to any natural calamity shall be debited to appropriate functional major head.

(2) This will be sub-divided into:-

- | | |
|------------------------------|--|
| (i) Cash doles | (vi) Supply of seeds, fertilizers and
Agricultural implements |
| (ii) Food and clothing | (vii) Supply of fodder |
| (iii) Housing | (viii) Other items |
| (iv) Educational Concessions | |
| (v) Supply of medicines | |

(3) This minor head will record expenditure on prevention of cattle epidemic and other miscellaneous expenditure not identifiable with other

(h) Others

MAJOR/SUB-MAJOR HEADS

2250 Other Social Services

MINOR HEADS

101	Donations for Charitable purposes
102	Administration of Religious and Charitable Endowments Acts
103	Upkeep of Shrines. Temples etc.
800	Other expenditure (1)

Note:

(1) This minor head will include expenditure on Public exhibitions, fairs and pilgrimage beyond India

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2251 Secretariat-Social Services**

090	Secretariat (1)
091	Attached Offices (2)
092	Other Offices (2)

Notes:

- (1) See Note (1) below major head '2052 Secretariat-General Services'. Separate sub-heads may be opened in the different wings of the secretariat dealing with policy formulation etc. relating to functions falling in this sector.
- (2) See Note (2) below the major head '2052 Secretariat-General Services'.

C. Economic services

(a) Agriculture and Allied Activities

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2401 Crop Husbandry

001	Direction and Administration
102	Food grain crops
103	Seeds (1)
104	Agricultural Farms (2)
105	Manures and Fertilizers
106	Import of Fertilizers
107	Plant Protection
108	Commercial Crops (3)
109	Extension and Farmers' Training (4)
110	Crop Insurance
111	Agricultural Economics and Statistics
112	Development of Pulses
113	Agricultural Engineering (5)
114	Development of Oil Seeds
115	Scheme of Small/Marginal farmers and agricultural labour
119	Horticulture and Vegetable Crops (6)
129	Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy
195	Assistance to Farming Cooperation
798	International Co-operation
800	Other expenditure

Note:

- (1) This minor head will also record expenditure on seed farms.
- (2) This minor head will include expenditure on commercial farms and experimental farms other than seed farms (vide Note (1) above).
- (3) Expenditure on development of each type of commercial crop will be recorded under distinct sub-heads. Thus there will be distinct sub-heads for Jute, Cotton, Sugarcane, Potato, Tobacco, Coconut, Cashew, Arecanut, Pepper, Cardamom etc.
- (4) This minor head will record expenditure on information, publicity demonstration, farmers training and education.
- (5) This minor head will include expenditure on agency for the hire and servicing of agricultural machinery and implements including tractors.
- (6) This minor head will include expenditure on schemes relating to fruits, vegetables, Nurseries, Kitchen gardens and Orchards, and suitable sub-heads for individual scheme or a group of schemes may be opened, with appropriate grouping under "Fruits", "Vegetables" and "Nursery". It will, however, exclude expenditure on forest nursery which will be recorded under the major head '2406 Forestry and Wild life.'

MAJOR / SUB-MAJOR HEADS**2402 Soil and Water
Conservation****MINOR HEADS**

001	Direction and Administration
101	Soil Survey and Testing
102	Soil Conservation (1) (2)
103	Land reclamation and Development
109	Extension and Training
800	Other expenditure

Notes:

- (1) This minor head will include schemes relating to desert areas, saline, alkaline and water logged areas. reclamation of ravine, heavy rainfall areas and forest areas, besides bunding works on agricultural lands.
- (2) This will include a sub-head "Water Conservation".

MAJOR / SUB-MAJOR HEADS
2403 Animal Husbandry

MINOR HEADS

001	Direction and Administration
101	Veterinary Services and Animal Health (1)
102	Cattle and Buffalo Development (2)
103	Poultry Development
104	Sheep and Wool Development
105	Piggery Development
106	Other Live Stock Development
107	Fodder and Feed Development
108	Insurance of Live Stock and Poultry
109	Extension and Training
111	Meat Processing
113	Administrative Investigation and Statistics
195	Assistance to Animal Husbandry Cooperatives
800	Other expenditure

Notes:

- (1) Will include expenditure on prevention and control of animal diseases.
- (2) This minor head will include cattle breeding, cattle shows etc.

MAJOR / SUB-MAJOR HEADS
2404 Dairy Development (I)

MINOR HEADS

001	Direction and Administration
102	Dairy Development Projects (3)
109	Extension and Training
191	Assistance to Cooperatives and other Bodies (4) Each Milk Scheme will be a minor head (2)
800	Other expenditure

Notes:

- (1) This major head will include expenditure on Milk Supply Schemes.
- (2) (a) Each Milk Supply scheme which has been declared as commercial will be treated as a minor head and will have the following sub-heads with suitable detailed heads thereunder, as may be found necessary, viz.:
 - (i) Administration
 - (ii) Procurement
 - (iii) Processing
 - (iv) Distribution
 - (v) Land and Buildings
 - (vi) Other expenditure
- (b) Milk Supply Schemes which are not declared as commercial will however be treated as sub-head below the Minor Head "Diary Development Projects".
- (3) Operation Flood Project will be a Sub-head under this minor Head.
- (4) National Dairy Development Board will be a Sub-head under this minor head.

MAJOR / SUB-MAJOR HEADS
2405 Fisheries

MINOR HEADS

001	Direction and Administration
101	Inland fisheries (1)
102	Estuarine / Brackish water Fisheries (1)
103	Marine Fisheries (2)
105	Processing, Preservation and Marketing
109	Extension and Training
110	Mechanisation and improvement of Fish Crafts
120	Fisheries Cooperatives
190	Assistance to Public Sector and Other Undertakings
195	Assistance to Shipping Credit and Investment Company and other bodies
800	Other expenditure (3)

Notes:

- (1) Landing and berthing facilities will be sub-heads.
- (2) In addition to sub-heads, as in Note (1) above, this minor head will have two more sub-heads viz., (i) off-shore fisheries and (ii) Deep sea fisheries. The latter covers pearl and chank fisheries.
- (3) Will include expenditure on aquarium and schemes for relief and welfare of fishermen.

MAJOR/SUB.-MAJOR HEADS
2406 Forestry and Wild Life

MINOR HEADS

01 Forestry

001	Direction and Administration
003	Education and Training
004	Research
005	Survey and Utilization of Forest Resources
013	Statistics
070	Communications and Buildings
101	Forest Conservation, Development and Regeneration
102	Social and Farm Forestry (I)
105	Forest Produce
110	Expenditure on management of Ex-Zamindari Forest Estates
111	Departmental working of Forest Coupes and Depots
112	Rasin and Turpentine Factories (2)
190	Assistance to Public Sector & Other undertakings
800	Other expenditure

02 Environmental Forestry and Wild Lift

110	Wild Life Preservation
111	Zoological Park
112	Public Gardens
798	International Co-operation
800	Other expenditure

04 Afforestation and Ecology Development

101	National Afforestation and Ecology Development programme.
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Notes:

- (1) This minor head will include expenditure relating to grassland schemes, orchards etc. within the forest area. It also includes economic plantations and plantations of quick growing species such as Teakwood, Ecalyptus, Bamboo, Matchwood etc.
- (2) Each factory will be recorded as a minor head with suitable sub-head thereunder.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2407 Plantations***01 Tea*

015	Payment against collection of Cess
016	Subsidy for replantation
800	Other expenditure

02 Coffee

015	Payment against collection of Cess
016	Subsidies for Plantation
800	Other expenditure

03 Rubber

015	Payments against collection of Cess
800	Other expenditure

04 Spices

015	Payments against collection of Cess
800	Other expenditure

60 Others

533	Jute
811	Coconuts
813	Cashew
822	Cinchona
829	Arecanut
830	Tobacco

MAJOR / SUB-MAJOR HEADS**2408 Food, Storage and Warehousing (I)***01 food***MINOR HEADS**

001	Direction and Administration
003	Training (4)
004	Research and evaluation (4)
101	Procurement and Supply (2)
101	Food Subsidies (3)
103	Food Processing
190	Assistance to Public Sector and Other Undertaking
195	Assistance to Co-operatives
798	International Co-operation
800	Other expenditure (5)

02 Storage and Warehousing (6)

001	Direction and Administration
003	Training (4)
004	Research and Evaluation (4)
101	Rural Godowns Programme
103	Assistance to Warehousing Development and Regulatory Authority
190	Assistance to Public Sector and Other Undertakings
195	Assistance to Co-operatives
800	Other expenditure

Notes:

- (1) This major head will be operated for the recording of expenditure of State Civil Supplies Department to the extent of their activities relating to procurement, storage and distribution of food grains and pulses. Expenditure on other activities of the State Civil Supplies Department will be recorded under the major head "3456-Civil supplies".
- (2) This minor head will record expenditure on trading schemes in food grains and pulses (including trading losses written off from Capital head). The element of subsidies under these schemes will be transferred and finally accounted for under the minor head 'Food subsidies'.
- (3) This minor head will include subsidy to the Food Corporation of India.
- (4) This minor head will include expenditure on Hapur Institute and Modern Rice Mills etc.
- (5) This minor head will include incidental expenses on Gift Food Grains from abroad.
- (6) This Sub-Major head will include expenditure on cold storage facilities for fruits and vegetables.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2415 Agricultural Research and Education***01 Crop Husbandry*

001	Direction and Administration
004	Research
120	Assistance to other Institutions
150	Assistance to I.C.A.R
277	Education
800	Other expenditure

02 Soil and Water Conservation

001	Direction and Administration
004	Research
120	Assistance to other Institutions
150	Assistance to I.C.A.R.
277	Education
800	Other expenditure

03 Animal Husbandry

001	Direction and Administration
004	Research
120	Assistance to other Institutions
150	Assistance to I.C.A.R
277	Education
800	Other expenditure

04 Dairy Development

001	Direction and Administration
004	Research
120	Assistance to other Institutions
150	Assistance to I.C.A.R.
277	Education
800	Other expenditure

05 Fisheries

001	Direction and Administration
004	Research
120	Assistance to other Institutions
150	Assistance to I.C.A.R
277	Education
800	Other expenditure

06 Forestry

001	Direction and Administration
004	Research
120	Assistance to other Institutions
150	Assistance to I.C.A.R
277	Education
800	Other expenditure

07 Plantations

001 Direction and Administration
004 Research
120 Assistance to other Institutions
150 Assistance to I.C.A.R.
277 Education
800 Other expenditure

80 General

001 Direction and Administration
004 Research
015 Statistics
120 Assistance to other Institutions
150 Assistance to I.C.A.R.
277 Education
800 Other expenditure

MAJOR / SUB-MAJOR HEADS
**2416 Agricultural Financial
Institutions**

MINOR HEADS

(Each aided Institute will be a separate Minor Head)

MAJOR / SUB-MAJOR HEADS
2425 Co-operation (1)

MINOR HEADS

001	Direction and Administration
003	Training
004	Research and Evaluation
101	Audit of Co-operatives
105	Information and Publicity
106	Assistance to multipurpose rural co-operatives
107	Assistance to credit co-operatives
108	Assistance to other co-operatives
109	Agriculture Credit Stabilization fund
190	Assistance to Public Sector and Other Undertakings
277	Cooperative Education (2)
800	Other expenditure

Note:

- (1) This major head will cover only such expenditure on co-operative ventures, which are of a Composite/General Type and cannot be properly identified with and classified under any of the various functional heads.
- (2) This minor head is intended to account for the transactions made to propagate the co-operative principles, ideology and philosophy amongst the members of Co-operative Societies.

MAJOR/SUB-MAJOR HEAD

MINOR HEADS

2435 Other Agricultural Programmes

01 Marketing and quality control (1)

- 101 Marketing facilities
- 102 Grading and quality control facilities
- 190 Assistance to Public Sector and Other Undertakings
- 800 Other expenditure

60 Others

- 101 Scheme for Debt relief to farmers.
Each Programme not covered elsewhere in this sub-sector will be a minor head

Note:

(1) This sub major head will include expenditure on enforcement of Food Products Order, 1955 and the Cold Storage Order, 1965 to develop Food Products Industry and Cold Storage Industry on scientific lines and to make quality products available for internal market as well as for exports.

(b) Rural Development

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2501 Special Programmes for Rural Development

02 Draught Prone Areas

Development Programme

001	Direction and Administration
101	Minor Irrigation
102	Afforestation
103	Pasture Development
307	Soil and water conservation
310	Animal Husbandry and Dairying
800	Other expenditure

03 Desert Development Programme

001	Direction and Administration
101	Minor Irrigation
102	Afforestation
307	Soil and water conservation
310	Animal Husbandry and Dairying
800	Other expenditure

04 Integrated Rural Energy Planning Programme

003	Training
101	Development of Design and Approach for Area bound Block level IRE Projects
105	Project Implementation
109	Monitoring

05 Waste Land Development

101	National Waste Land Development Programme
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06 Self Employment Programmes

101	Swarnajayanti Gram Swarozgar Yojana
800	Other Expenditure

MAJOR / SUB-MAJOR HEADS**2505 Rural Employment (1)***01 National Programmes**02 Rural Employment**Guarantee Scheme**60 Other programmes***MINOR HEADS**

702 Jawahar Gram Samridhi Yojan'

101 National Rural Employment Guarantee Scheme

Each Programme like employment guarantee scheme will be a minor head

Note:

- (1) Regarding urban oriented employment programmes, please see major head "2230-Labour and Employment- 02 Employment'.

MAJOR / SUB-MAJOR HEADS
2506 Land Reforms (1)

MINOR HEADS

001	Direction and Administration
012	Statistics and Evaluation
101	Regulation of Land Holding and Tenancy
102	consolidation of Holdings (2)
103	Maintenance of Land Records
104	Assistance to allottees of surplus Land
800	Other expenditure

Notes:

- (1) This major head will include expenditure on land reforms relating to Agriculture Development and for the development and cultivation of ceiling surplus land assigned to the landless.
- (2) Expenditure on consolidation of holding for development of agriculture will be recorded under this head.

MAJOR / SUB-MAJOR HEADS
**2515 Other Rural Development
Programmes**

MINOR HEADS

001	Direction and Administration
003	Training
004	Research
101	Panchayati Raj
102	Community Development
103	Dry land Development Programme
104	DRDA Administration
105	Public Cooperation
800	Other expenditure

(c) Special Areas Programmes

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**2575 Other Special Area
Programmes**

02 Backward Areas

03 Tribal Areas

60 Others

(Minor heads corresponding to functional major heads
sub-major heads may be opened under the sub-major
heads as necessary)

(d) Irrigation and Flood Control

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
2700 Major Irrigation	
Each Commercial Project will be a sub-major head	
	001 Direction and Administration
	052 Machinery and Equipment
	101 Maintenance and Repairs (1)
	799 Suspense
	800 Other Expenditure (2)
Each Non-Commercial Project will be a sub-major head	
	001 Direction and Administration
	052 Machinery and Equipment
	101 Maintenance and Repairs (1)
	799 Suspense
	800 Other Expenditure (2)
80 General (3)	
	001 Direction and Administration (4)
	002 Data Collection
	003 Training
	004 Research
	005 Survey
	006 Consultancy
	052 Machinery and Equipment
	190 Assistance to Public Sector and Other Undertakings
	799 Suspense
	800 Other Expenditure
	901 Deduct-Amount recovered from other Governments and agencies for common works

Notes:

1. This minor head will be sub-divided into the following sub-heads: -
 - (i) Work Charged Establishment
 - (ii) Other Maintenance Expenditure
2. This minor head will include interest on capital and expenditure on extension and improvements
3. Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head 80-General', to record the following expenditure: -
 - (i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.
 - (ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
 - (iii) Expenditure on general planning and research connected with Irrigation, Navigation, Embankment and Drainage works.
4. This will include Regional Co-ordination.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2701****Medium Irrigation**

Each Commercial Project
will be a sub-major head

001	Direction and Administration
052	Machinery and Equipment
101	Maintenance and Repairs (1)
799	Suspense
800	Other Expenditure (2)

Each Non-Commercial Project
will be a sub-major head

001	Direction and Administration
052	Machinery and Equipment
101	Maintenance and Repairs (1)
799	Suspense
800	Other Expenditure (2)

80 General (3)

001	Direction and Administration (4)
002	Data Collection
003	Training
004	Research
005	Survey
006	Consultancy
052	Machinery and Equipment
190	Assistance to Public Sector and Other Undertakings
799	Suspense
800	Other Expenditure
901	Deduct-Amount recovered from other Governments and agencies for common works

Notes:

- This minor head will be sub-divided into the following sub-heads: -
(iii) Work Charged Establishment
(iv) Other Maintenance Expenditure
- This minor head will include interest on capital and expenditure on extension and improvements.
- Three sub-heads may be opened under the minor head 'Direction and Administration' below the sub-major head 80-General', to record the following expenditure: -
(i) Expenditure on common establishment not pertaining exclusively to any of the sub-major heads under this major head or the corresponding Capital major head.
(ii) Expenditure on common establishments not related to any particular project opened as minor head under various sub-major heads.
(iii) Expenditure on general planning and research connected with Irrigation, Navigation, Embankment and Drainage works.
- This will include Regional Co-ordination.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2702 Minor Irrigation**

- (i) Insert the following sub-major heads and minor heads there under after the existing sub-major head

02 Ground Water:-

03 Maintenance

101	Water Tanks (2)
102	Lift Irrigation Schemes (2)
103	Tube wells (2)

- (ii) Add the following Note (2) under this major head:

- (2) This minor head may be divided into the following sub-heads:

- (a) Work Charged Establishment
(b) Other maintenance expenditure

- (iii) Delete the minor head '101 Water Tanks' and '102 Lift Irrigation Schemes' below the sub-major head '01 Surface Water' and minor head '103 Tube wells' below the sub-major head '02 Ground Water' under this major head.

MAJOR / SUB-MAJOR HEADS

**2705 Command Area
Development (1)**

MINOR HEADS

Each command Area Development Authority will be a
minor head

Note:

- (1) This major head is intended for recording expenditure on programmes for integrated development of selected command areas within the command of the major river valley projects and integrated development of agriculture and allied activities in other special areas such as dry areas, desert areas, hill areas etc. These programmes may be not only related to development of agriculture in these selected areas, but also other allied activities like development of fisheries, animal husbandry, link roads, storage, processing facilities for agricultural commodities, creation of marketing complexes etc.

MAJOR I SUB-MAJOR HEADS**2711 Flood Control and Drainage***01 Flood Control***MINOR HEADS**

001 Direction and Administration
050 Land
052 Machinery and Equipment
103 Civil Works
799 Suspense
800 Other expenditure

02 Anti-sea Erosion Projects

001 Direction and Administration
050 Land
052 Machinery and Equipment
103 Civil Works
799 Suspense
800 Other expenditure

03 Drainage

001 Direction and Administration
050 Land
052 Machinery and Equipment
103 Civil Works
799 Suspense
800 Other expenditure

(e) Energy

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

2801 Power

01 Hydel Generation

001 Direction and Administration
005 Investigation
052 Machinery and Equipment
101 Purchase of Power
799 Suspense
800 Other expenditure Each Hydroelectric Scheme will be a minor head (1).

02 Thermal Power Generation

001 Direction and Administration
005 Investigation
052 Machinery and Equipment
101 Purchase of Power
102 Badarpur Thermal Power Station.
799 Suspense
800 Other expenditure Each Thermal Power Scheme (2)

03 Nuclear Power Generation

001 Direction and Administration
005 Investigation
052 Machinery and Equipment
101 Fuel Inventory
103 Waste Management
799 Suspense
800 Other expenditure Each Nuclear Power Scheme

04 Diesel/Gas Power Generation

001 Direction and Administration
005 Investigation
052 Machinery and Equipment
799 Suspense
800 Other expenditure Each Diesel/Gas Power Scheme(3)

05 Transmission and Distribution (4)

001 Direction and Administration
005 Investigation
052 Machinery and Equipment
799 Suspense
800 Other expenditure Each Transmission! Distribution Scheme

<i>06 Rural / Electrification</i>	001	Direction and Administration
	005	Investigation
	052	Machinery and Equipment
	101	Purchase of Power
	799	Suspense
	800	Other expenditure
<i>80 General</i>	001	Direction and Administration
	003	Training
	004	Research and Development
	005	Investigation
	101	Assistance to Electricity Boards (5)
	800	Other expenditure

Notes:

- (1) The sub-heads will be (i) Head Works (ii) Hydra-Electric Installation, (iii) Transmission.
- (2) The sub heads will be (i) "Power House and Ancillary Works", (ii) "Transmission and Distribution".
- (3) The sub-heads will be (i) Power Plant and Ancillary Works, (ii) Transmission and Distribution.
- (4) This sub-major head is intended to record common "Transmission and Distribution Schemes", if any, which cater to either Hydro, Thermal or Diesel schemes, and cannot be identified with the particular type of generation system.
- (5) Recoveries of overpayments of Assistance to Electricity Boards shall be adjusted under distinct sub-head "Deduct-Recoveries of overpayments of Assistance" below this major head.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2810 New and Renewable Energy***01 Bio-energy*

001	Direction and Administration
003	Training
004	Research and Development
101	Grid Interactive and Distributed Renewable Power
102	Renewable Energy for Rural Applications
103	Renewable Energy for Urban, Industrial & Commercial Applications
104	Research, Design & Development in Renewable Energy
105	Supporting Programmes
800	Other expenditure

02 Solar

101	Grid Interactive and Distributed Renewable Power
102	Renewable Energy for Rural Applications
103	Renewable Energy for Urban, Industrial & Commercial Applications
104	Research, Design & Development in Renewable Energy
105	Supporting Programmes
800	Other expenditure

03 Wind

004	Research and Development
101	Grid Interactive and Distributed Renewable Power
102	Renewable Energy for Rural Applications
103	Renewable Energy for Urban, Industrial & Commercial Applications
104	Research, Design & Development in Renewable Energy
105	Supporting Programmes
800	Other expenditure

60 Others

101	Grid Interactive and Distributed Renewable Power
102	Renewable Energy for Rural Applications
103	Renewable Energy for Urban, Industrial & Commercial Applications
104	Research, Design & Development in Renewable Energy
105	Supporting Programmes
600	Other Sources of Energy.
800	Other expenditure

(f) Industry and Minerals

MAJOR/SUB-MAJOR HEADS

MINOR HEADS

**2851 Village and Small
Industries (1)**

001	Direction and Administration (2)
003	Training (2)
004	Research and Development (2)
101	Industrial Estates (3)
102	Small Scale Industries
103	Handloom Industries
104	Handicraft Industries
105	Khadi and Village Industries
106	Coir Industries
107	Sericulture Industries
108	Powerloom Industries
109	Monitoring and Evaluation
110	Composite village and Small Industries and Co-operatives
111	Employment Scheme for Unemployed Educated Youths
200	Other Village Industries
800	Other expenditure

Notes:

- (1) The working Expenses of departmental commercial undertakings relating to 'Village and Small Industries' may be recorded under suitable sub-heads as indicated below :-
 - Management
 - Operation and maintenance
 - Renewals and replacements
 - Buildings
 - Machinery and equipment
 - Other expenditure (to record interest on capital and contribution to hinds etc.)Co-operation for specific industry will be booked under a separate sub-head (e.g.) Handloom Co-operatives, Sericulture Co-operatives etc
- (2) This 'minor heads' will be down graded to the level of sub-heads when expenditure on them is solely for a specific industry (e.g.) Handloom, Handicrafts, Coir etc.
- (3) This minor head will record expenditure on the management and maintenance of Industrial Estates. There will be a distinct sub-head for each Industrial Estate. Expenditure on Government Units in the Industrial Estates, will however, be recorded under the relevant programme minor heads under this major head.

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
2852 Industries (1)		
<i>01 Iron and Steel Industries (2,)</i>	101	Mining
	105	Manufacture
<i>02 Cement and Non-metallic Mineral Industries (2,)</i>	205	Cement
	600	Others
<i>03 Fertilizer Industries</i>	004	Research and Development
	101	Fertilizer Subsidy
	129	Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy
	800	Other expenditure
<i>04 Petrochemical industries</i>		
<i>05 Chemical and Pharmaceutical Industries</i>	205	Chemicals and Pesticides
	206	Drugs and Pharmaceuticals
<i>06 Engineering Industries(2)</i>	101	Other Industrial machinery Industries
	102	Transport Equipment Industries
	103	Other Engineering Industries
	203	Electrical Engineering Industries
<i>07 Telecommunication and Electronic Industries</i>	101	Telecommunications
	202	Electronics
	800	Other expenditure
<i>08 Consumer industries (3)</i>	101	Edible Oils
	201	Sugar
	202	Textiles
	204	Leather
	206	Distilleries
	215	Paper and Newsprint
	600	Others (4)
<i>09 Atomic Energy industries</i>	001	Direction and Administration
	101	Isotopes
	102	Atomic Fuels
	103	Thorium Extraction
	104	Fabrication of Equipment
	106	Waste Treatment Facilities
	200	Common Facilities
	201	Atomic Minerals Development
	202	Nuclear Fuel Complex

203	Fuel Reprocessing
204	Heavy Water Plant
208	Rare Earth Development
209	Centre for Advanced Technology
800	Other expenditure

80 General

001	Direction and Administration
003	Industrial Education-Research and Training
101	Standardisation and Quality Control
102	Industrial Productivity
103	'Tariff arid Price Regulation
800	Other expenditure

Notes:

- (1) Each departmental commercial undertaking will appear as a minor head under the sub-major heads appropriate to the nature of industry developed by the undertaking. The minor head for each departmental commercial undertaking may have the following standard sub heads with suitable detailed heads thereunder:-

Management	Machinery and Equipment
Operation and Maintenance	Suspense
Renewals and Replacements	Other expenditure
Buildings	
- (2) The minor heads under these sub-major heads will include expenditure on regulation and development of the categories of industries represented by them.
- (3) The minor heads under this sub-major head have the following sub-heads:-

Direction and Administration
Research and Development
Subsidies
Assistance to cooperatives
Other expenditure
- (4) Will include Vanaspati Food Beverages, Jute, Salt, Photo films, Soap, Plastics as sub-heads.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2853 Non ferrous Mining and metallurgical Industries***01 Geological Survey of India*

001	Direction and Administration (1)
003	'Training
004	Research and Development
005	Investigation
101	Survey and Mapping
102	Mineral Exploration
200	Other Explorations
800	Other expenditure

02 Regulation and Development of Mines

001	Direction and Administration (1)
003	Training
004	Research and Development
101	Survey and Mapping
102	Mineral Exploration
104	Bureau of Mines
190	Assistance to Public Sector and other undertakings for Mineral Exploration
800	Other expenditure (2)

Notes:

- (1) This will include expenditure on the administration of Section 16 of the Mines and Minerals Regulation Act.
- (2) This minor head will record miscellaneous expenditure which is not allocable to the other prescribed minor heads, such as payment to Railways on account of freight concessions etc.

MAJOR / SUB-MAJOR HEADS**2875 Other Industries***01 Opium and Alkaloid
Industries**60 Other Industries***MINOR HEADS**

001 Direction and Administration

190 Assistance to Public Sector and Other Undertakings

800 Other expenditure

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****2885 Other Outlays on Industries
and Minerals***01 Industrial Financial in
Institutions*

101

Assistance to Industrial Finance Institutions

102

Payments to Development Bank out of the
Research and Development Cess.

800

Other Expenditure

*02 Development of
Backward Areas*

101

Subsidies

800

Other expenditure

60 Others

800

Other expenditure

MAJOR / SUB-MAJOR HEADS
3051 Ports and Light Houses

MINOR HEADS

01 Major Ports

001	Direction and Administration
005	investigation (1)
101	Construction and Repairs
102	Port Management (2)
103	Dredging and Surveying (3)
104	Piloting (4)
105	Dockyard and Dry docking (5)
106	Stevedoring (6)
107	Ferry Services (7)
108	Assistance to Port Trusts
800	Other expenditure

02 Minor Ports

001	Direction and Administration
005	Investigation (1)
101	Construction and Repairs
102	Port Management (2)
103	Dredging and Surveying (3)
104	Piloting (4)
105	Dockyard and Dry docking (5)
106	Stevedoring (6)
107	Ferry Services (7)
800	Other expenditure

03 Light Houses and Light Ships

001	Direction and Administration
101	Light Houses - Working Expenses
102	Light Ships - Working Expenses
800	Other expenditure

80 General

001	Direction and Administration
003	Training
004	Research and Development
190	Assistance to Public Sector & Other Undertakings
800	Other expenditure

Notes:

- (1) This minor head will record expenditure on preliminary investigations not related to any specific capital project.
- (2) This minor head will record expenditure on administrative, engineering and other staff, which cannot be adjusted under the other minor heads.
- (3) This minor head will record expenditure on Dredging and Survey Organisation operation of dredgers and also payments to other parties for dredging and survey works.
- (4) This minor head will record expenditure on pilotage operations including salary of staff employed.
- (5) This minor head will record operating expenses of dockyards including work-shops attached to them.
- (6) This minor head will record expenditure on stevedoring staff and also cost of casual labour employed for stevedoring where stevedoring is done departmentally.
- (7) This minor head will record expenditure on running harbour ferry services including salaries and wages, petrol oil and lubricant charges, repairs to crafts etc.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****3053 Civil Aviation (8)***01 Air Services*

190	Assistance to Public Sector and Other Undertakings(7)
191	Schemes for NE Region
800	Other expenditure

02 Air Ports

102	Aerodromes (3)
190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

60 Other Aeronautical Services

101	Communications (4)
102	Navigation and Air Route Services (3)
103	Safety
104	Traffic Control
800	Other expenditure

80 General

001	Direction and Administration (1)
003	Training and Education (5)
004	Research and Development (6)
101	Inspection (2)
283	Housing
800	Other expenditure

Notes:

- (1) This minor head will record expenditure on Director General of Civil Aviation and his headquarters establishment.
- (2) This minor head will record expenditure on inspection, issue of airworthiness certificates, registration of aircrafts and investigation of accidents.
- (3) This minor head will record expenditure on maintenance and management of terminal buildings, runways, aprons, taxi tracks etc.
- (4) This minor head will record expenditure on provision of aeronautical communication, radio aids to navigation and other facilities for operation of civil aircrafts.
- (5) This minor head will record expenditure on training in aviation including subsidies to flying clubs.
- (6) This minor head will record expenditure on type certification, laying down of design evaluation, development of indigenous equipment etc.
- (7) This minor head will record expenditure on subsidies to the corporations and passengers with a view to develop air transport.
- (8) Planes purchased by State Governments for use of high dignitaries should be classified as part of the general administrative expenditure of the Government and not under this major head.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****3054 Roads and Bridges***01 National Highways*

052	Machinery and Equipment
101	National Highways Permanent Bridges (3)
104	National Highways Urban Links (4)
337	Road works
799	Suspense
800	Other expenditure

02 Strategic and Border Roads

052	Machinery and Equipment
102	Bridges
337	Road works
799	Suspense
800	Other expenditure

03 State High ways'

052	Machinery and Equipment
102	Bridges
103	Maintenance and Repairs (5)
337	Road works
799	Suspense
800	Other expenditure

04 District and Other Roads' (2)

105	Maintenance and Repairs (6.)
337	Road works
338	Pradhan Mantri Gram Sadak Yojana
800	Other expenditure

05 Roads of Inter State or Economic Importance

052	Machinery and Equipment
102	Bridges
537	Roadworks
799	Suspense
800	Other expenditure

80 General

001	Direction and Administration (1)
004	Research and Development
052	Machinery and Equipment
107	Railway Safety Works
190	Assistance to Public Sector and Other Undertakings
797	Transfers to/from Reserve Fund/Deposit Account
799	Suspense
800	Other expenditure

Notes:

- (1) This minor head will record expenditure on general establishment. The actual cost of construction, development, maintenance and repairs will be accounted for under distinct sub-heads below the respective minor heads, e.g. "Planning and Research" to "Railway Safety Works".
- (2) Separate sub-heads may be opened for "District Roads" and "Rural Roads".
- (3) The cost of collection of fees will be accommodated under a sub-head "Cost of Collection of fees payable to State/UT Governments". This sub-head will be relieved simultaneously by transfer from "National Highways Permanent Bridges Fees Fund"- vide Note (I) below the major head "8225 Roads and Bridges Fund –01 National Highways Permanent Bridges Fees Fund".
- (4) This minor head to be operated in the State Books, records expenditure on development and maintenance of "Urban Link Roads" connected with National Highways falling within a State. Reimbursement of such expenditure, depending upon the terms of agreement in each case should be exhibited as a recovery below the line under this head.
- (5) This minor head will be sub-divided into the following sub-heads: -
 - (i) Work Charged Establishment - Machinery and Equipment
 - (ii) Work Charged Establishment - Bridges
 - (iii) Work Charged Establishment - Road Works
 - (iv) Other Maintenance Expenditure - Machinery and Equipment
 - (v) Other Maintenance Expenditure - Bridges
 - (vi) Other Maintenance Expenditure - Road Works
- (6) This minor head will be sub-divided into the following sub-heads: -
 - (i) Work Charged Establishment - Road Works
 - (ii) Other Maintenance Expenditure - Road Works

MAJOR / SUB-MAJOR HEADS**3055 Road Transport****MINOR HEADS**

001	Direction and Administration (1)
003	Training (3)
004	Research (3)
101	Solatum Fund Authority
190	Assistance to Public Sector and Other Undertakings(2)
800	Other expenditure
	Each Departmental undertaking will be a minor head (4)

Notes:

- (1) This minor head will record expenditure on Road Transport/Directorates, Regional offices etc.
- (2) This minor head will record grants and subsidies to Road Transport/Services.
- (3) This minor head will record expenditure on road transport training and research.
- (4) Expenses on each Government run transport service will be recorded under the following sub-heads with suitable detailed heads thereunder:-
 - (a) Management
 - (b) Operation
 - (c) Repairs and Maintenance
 - (d) Users' facilities
 - (e) Buildings
 - (f) Other expenditure (will include interest on Capital and Contribution to Funds).

MAJOR / SUB-MAJOR HEADS
3056 Inland Water Transport

MINOR HEADS

001	Direction and Administration (1)
003	Training and Research (3)
101	Hydrographic Survey
104	Navigation
105	Landing Facilities
190	Assistance to Public Sector and Other Undertakings (2) Each Departmental undertaking will be a minor head (4)
800	Other expenditure (5)

Notes:

- (1) This minor head will record expenditure on Water Transport Directorates, Regional offices etc.
- (2) This minor head will record grants and subsidies to Water Transport Services.
- (3) See Note (3) below the major head '3055 Road Transport.
- (4) See Note (4) below the major head '3055-Road Transport.
- (5) This minor head will include expenditure on development of inland ports etc.

MAJOR / SUB-MAJOR HEADS
3075 Other Transport Services
01 River Training Works

MINOR HEADS

600 Other River Training Works

60 Others

001 Direction and Administration
003 Training
004 Research
800 Other expenditure

MAJOR / SUB-MAJOR HEADS**3425 Other Scientific Research***01 Survey of India*

001	Direction and Administration
003	Training
101	Topographical Survey
102	Assistance to Scientific bodies
103	Publications of map, charts, reports etc.
104	Surveys of Developmental Projects
283	Housing
800	Other expenditure

02 Pharmaceutical Research

101	Assistance to Pharmaceutical Research
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60 Others

001	Direction and Administration
004	Research and Development
101	National IIT Houses
102	National Atlas and Thematic Mapping Organisation
151	Assistance to Council of Scientific and Industrial Research
200	Assistance to other Scientific bodies
600	Other Schemes
800	Other expenditure (1)

Note:

- (1) This minor head will record expenditure on National Research Professors, encouragement to research scholars etc.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****3435 Ecology and Environment***01 Survey (Botanical)*

001	Direction and Administration
004	Research
005	Investigation
800	Other expenditure

02 Survey (Zoological)

001	Direction and Administration
003	Training
004	Research
005	Investigation
800	Other expenditure

*03 Environmental Research
and Ecological Regeneration*

003	Environmental Education/ Training/Extension
101	Conservation Programmes
102	Environmental Planning and Coordination
103	Research and Ecological Regeneration
798	International Cooperation

*04 Prevention and Control of
Pollution*

101	Prevention of pollution of National Rivers
103	Prevention of air and water pollution (Each such scheme relating to other rivers in the country, if and when undertaken will be a minor head)
104	Impact Assessment
800	Other expenditure

60 Others

800	Other expenditure
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(j) General Economic Services

MAJOR /SUB-MAJOR HEADS

MINOR HEADS

**3451 Secretariat-Economic
Services (1)**

090	Secretariat (1)
091	Attached Offices (2)
092	Other Offices (2)
101	Planning Commission / Planning Board
102	District Planning Machinery

Notes:

(1) Sec Note (1) under 2052- Secretarial-General Services

(2) See Note (2) under 2052- Secretariat-General Services

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****3452 Tourism***01 Tourist Infrastructure (1)*

101	Tourist Centre (2)
102	Tourist Accommodation
103	Tourist Transport service(4)
190	Assistance to Public Sector and Other Undertakings
800	Other expenditure

80 General

001	Direction and Administration
003	Training
104	Promotion and Publicity (3)
798	International Cooperation
800	Other expenditure

Notes:

- (1) This Sub-Major head will record expenditure on repairs and maintenance of tourist bungalows, hotels etc. under concerned minor heads.
- (2) This minor head will record expenditure on repairs and maintenance facilities at tourist centres, excluding that allocable to other minor heads e.g. expenditure on a bus shelter or booking office will be recorded under "Tourist Transport Service".
- (3) This minor head will record expenditure on Tourist organisation except those allocable to other minor heads *and* also publicity either direct or through other bodies.
- (4) This minor head will record expenditure on the purchases and repairs of vehicles as well as operational expenditure of Tourist Transport services including subsidies to agencies operating Air, Road and Water Transport services for Tourists.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****3453 Foreign Trade and Export
Promotion**

101	Foreign Trade Control
102	Trade Representation (1)
103	Trade Information and Statistics (2)
104	Trade demonstration and publicity
105	Quality Control of Exports
106	Administration of Export Promotion Schemes (3)
107	Export Subsidy (5)
190	Assistance for Public Sector and other undertakings
194	Assistance for export promotion and market Development (4)
798	International Cooperation
800	Other expenditure

Notes:

- (1) This minor head will record expenditure on Trade Commissioners abroad.
- (2) Tills minor head will record expenditure on commercial intelligence and statistics.
- (3) This minor head will record expenditure of the Directorate of Export Promotion.
- (4) Tills minor head will record assistance to Export Promotion Bodies and for market development but excludes items relating to the minor head "Export subsidy".
- (5) This minor head will record expenditure on export subsidy schemes of all Ministries.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****3454 Census Surveys and Statistics***01 Census*

001	Direction and Administration
101	Computerization of census Data
800	Other expenditure

02 Surveys and Statistics

110	Gazetted and Statistical Memoirs
111	Vital Statistics (1)
112	Economic Advice and Statistics
201	National Sample Survey Organisation
202	Indian Statistical Institute
203	Computer Services
204	Central Statistical Organisation
205	State Statistical Agency
206	Unique Identification Scheme
800	Other expenditure

Note:

(1) Includes the organisation of "Registrar of Births, Deaths and Marriages."

MAJOR / SUB-MAJOR HEADS
3455 Meteorology (1)

MINOR HEADS

001	Direction and Administration
003	Training
004	Research and Development (3)
101	Satellite Services (will include space and ground equipment exclusively provided for meteorology)
102	Observatories and Weather Stations
104	Instrumentation (2)
200	Other Meteorological Services
798	International Cooperation
800	Other expenditure

Notes:

- (1) This major head will record expenditure on all meteorological services including Aviation, Agriculture Meteorology , Hydrometeorology, Seismological services and Agency Services.
- (2) This minor head will record expenditure on development, manufacture, calibration and repairs of the various instruments.
- (3) These minor heads will record expenditure on Research and Training not forming part of other minor heads.

MAJOR / SUB-MAJOR HEADS
3456 Civil Supplies (1)

MINOR HEADS

001	Direction and Administration
101	Inspection
102	Civil Supplies Scheme
103	Consumer Subsidies
104	Consumer Welfare Fund (2)
190	Assistance to Public Sector and Other Undertakings
195	Assistance to Consumers' Cooperatives in Rural Areas
196	Assistance to Consumers' Cooperatives in Urban Areas
800	Other expenditure

Note:

- (1) Please see Note (1) below the major head '2408-Food, Storage and Warehousing' and '2057-Supplies and Disposals'. This Major Head will record expenditure on civil supply schemes other than those relating to food grains and pulses, such as on procurement and distribution of vanaspati, edible oils, kerosene cement etc. The element of subsidies in respect of these schemes will be transferred and finally adjusted under the minor head "Consumer Subsidies".
- (2) 'This head will accommodate the direct expenditure of the Government', including expenditure of union territories without legislature (Delhi, Chandigarh etc.) and grants-in-aid to autonomous bodies and institutions. Grants assistance to be provide to States and Union Territory Governments, out of the 'Consumer Welfare Fund', may be classified under relevant sub-major and minor heads below major heads '3601 - Grants-in-aid to State Governments' and '3602 - Grants-in-aid to Union Territory Governments'.

MAJOR / SUB-MAJOR HEADS
3465 General Financial and
Trading Institutions
01 General Financial
institutions

MINOR HEADS

190	Assistance to General Financial Institutions
800	Other expenditure
<i>02 Trading Institutions</i>	
101	Trading operation in Liquors etc. (1)
192	Assistance to Trading Institutions
800	Other expenditure

Note:

- (1) Expenditure incurred on Trading Operation relating to Liquor etc. by State/Union Territories which purchase and sell Liquor Country Spirits, Country Fermented Liquors etc. will be booked under this minor head.

MAJOR / SUB-MAJOR HEADS
3475 Other General Economic Services

MINOR HEADS

101	Regulation of Monopolies and Restrictive Trade Practices
102	Regulation of Patents, Designs and Trade Marks
103	Quality Control and Standardisations
105	Regulation of Joint Stock Companies
106	Regulation of Weights and Measures
107	Regulation of Markets
108	Urban Oriented Employment Programmes (5)
109	Nehru Rozgar Yojana.
110	Exchange loss under Foreign Currency (Non - Resident) Accounts Scheme".
111	Exchange Loss under Resurgent India Bonds
112	Exchange Loss under Indian Millenium Deposits
113	Fees to portfolio management of investments from National Investment Fund
114	Debt Relief Schemes
200	Regulation of Other Business Undertakings (3)
201	Land Ceilings (other than agricultural land)(1)
798	International Cooperation
800	Other expenditure (4)

Notes:

- (1) This minor head will include compensation (including amounts initially debited to capital major head "5475 Capital Outlay on Other General Economic Services" transferred to revenue), and administrative expenditure for enforcing the land ceiling laws for which separate sub-heads may be opened.
- (2) This minor head will include expenditure on official Liquidators under companies Act, Regional Directors, Company Law Board and Court Liquidators under Banking Companies Act.
- (3) This minor head will include expenditure on Controller of Insurance, Administration of Indian Partnership Act, Money Lenders Act and Chit Fund Act.
- (4) This minor head includes inter-alia (i) Payments against Tax Credit Certificates and (ii) Expenditure on trade representatives of State Governments. Expenditure connected with Emergency Risk (Goods) Insurance Scheme/Emergency Risks (Undertakings) Insurance Schemes/War Risks (Marine Hulls) Re-Insurance Schemes/Emergency Risks (Factories) Insurance Schemes may be booked under distinct sub-heads below this minor head.
- (5) Each Urban Oriented Employment Programme except 'Nehru Rozgar Yojana' will be opened as a sub-head under this minor head.

MAJOR / SUB-MAJOR HEADS**3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions****MINOR HEADS**

101	Land Revenue
102	Stamp Duty
103	Entertainment tax
104	Betting Tax
105	Terminal Tax
106	Taxes on Vehicles
107	Tax on Entry of Goods into local areas (1)
108	Taxes on Professions, Trade, Callings and Employment
200	Other Miscellaneous Compensations and Assignments
901	Deduct-Recoveries of Excess payment of Compensation and assignment to Local Bodies and Panchayati Raj Institutions

Note:

(1) Please refer to Note (3) below major head "0042".

Receipts Heads Capital Account

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

4000 Miscellaneous Capital

Receipts

01 Civil

104	Disinvestment of Governments' Equity Holdings
105	Retirement of Capital/Disinvestments of Cooperative Societies/Banks
800	Other Receipts

03 Disinvestment of

Governments'

equity holdings (10)

190	Disinvestment of Public Sector and other undertakings
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04 Premium received on

disinvestment of

Governments'

equity holdings

190	Disinvestment of Public Sector and other undertakings
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Note:

- (1) The face value of share disinvested only is to be recorded under this major head.

MAJOR / SUB-MAJOR HEADS
4055 Capital Outlay on Police

MINOR HEADS

201	Central Reserve Police
205	Industrial Security Force
206	Special Protection Group
207	State Police (1) (3)
208	Special Police (2)
210	Research, Education and Training
211	Police Housing (4)
213	Special Service Bureau
214	Border Management
215	Coastal Security
216	Other Police Organizations
800	Other expenditure (5)

Note:

- (1) This minor head will have the following sub-heads: District Police, village Police etc depending upon the schemes followed by various States.
- (2) This minor head includes expenditure on State Militia, Armed Forces etc.
- (3) The expenditure on Police Stations will also be recorded under these minor heads.
- (4) Integrated complexes which also include residential accommodation/facilities will be booked under the respective minor heads.
- (5) The expenditure on barbed wire fencing should be classified under this minor head. This would also record expenditure on Capital expenditure relating to Central Bureau of Investigation.

MAJOR / SUB-MAJOR HEADS
4058 Capital Outlay on
Stationery and Printing

MINOR HEADS

103	Government Presses (I)
800	Other expenditure

Note:

(1) Sub-heads will be "Buildings", "Machinery and Other."

MAJOR / SUB-MAJOR HEADS
4059 Capital Outlay on Public Works (1)

MINOR HEADS.

01 Office Buildings

001	Direction and Administration (2)
051	Construction (1) (4)
052	Machinery and Equipment (5)
201	Acquisition of Land (3)
799	Suspense (6)
800	Other expenditure

60 Other Buildings (7)

051	Construction (1) (4)
800	Other Expenditure

80 General

001	Direction and Administration
051	Construction (1) (4)
052	Machinery and Equipment
201	Acquisition of Land
799	Suspense (6)
800	Other expenditure

Notes:

- (1) This Major Head and the Minor Head 'Construction' thereunder is intended to record the Capital expenditure by Public Works Department on all non-residential buildings in respect of the following categories: -
- (a) Functions/Organisations covered by the major/sub-major heads falling in the sector "General Services" except the "India Security Press", "Currency Note Press", "Bank Note Press", "Security Paper Mill", 'Mints' and 'Police' for which separate major head have been provided for in the sector.
- (b) All general-purpose office and administrative buildings, irrespective of the function to which they relate. Other principles explained in Note (1) below the Major Head '2059 Public Works' shall apply mutatis mutandis for the accountal of Capital Outlay on construction and acquisition.
- (2) This minor head will record the expenditure on establishment of P.W.D exclusively engaged for capital works relating to non-residential buildings. Where such establishment caters to the expenditure on buildings for residential and other functional purposes and also roads and bridges, proportionate establishment charges should be transferred pro-rata to those heads of account from this minor head. For this purpose, a deduct sub-head "Deduct-Establishment charges transferred pro-rata to other capital major heads" may be opened. The contra debits for these adjustments will appear as object classification under the sub-head 'Buildings' below the programme minor heads under the functional capital major head concerned or under appropriate programme minor head below '4216- Capital Outlay on Housing' or '**5054** Capital Outlay on Roads and Bridges' as the case may be.

A sub-head "Add-percentage charges for establishment transferred from revenue" may also be opened under this minor head to record the percentage transfers, if any, made from the revenue expenditure head. "2059-Public Works" in respect of works expenditure for functions under "General Services".

- (3) This minor head will record expenditure on acquisition of land by the P.W. Department for general purposes. Cost of land acquired for any specific work or purpose will be recorded either as part of cost of the works or separately , under the relevant functional major/minor head.
- (4) See Note (1) above. This minor head may be divided into sub-heads corresponding to various functional major heads, as considered necessary.
- (5) This minor head will record the expenditure on ordinary tools and plant, if any, acquired by P.W. divisions exclusively for capital works. In this connection please also refer to Note(2) above for pro-rata percentage , transfers of tools and plant on the basis stated therein.
- (6) See Note (9) below the major head '2059 Public works'.
- (7) This sub major head will record capital expenditure on functional buildings relating to-General Services such as "Court Buildings"¹.
The Capital expenditure of the Police Organisation will be classified under the major head '4055 - Capital Outlay on Police'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4070 Capital Outlay on Other Administrative Services	
	003 Training
	800 Other expenditure

MAJOR /SUB-MAJOR HEADS**MINOR HEADS****4075 Capital Outlay on Miscellaneous
General Services**

113	Equated payments of sterling pensions recovered from other Departments/State Governments (1)
203	Properties acquired under Chapter XX-A of Income Tax Act, 1961
204	Acquisition of immovable property under Chapter XX-C of Income Tax Act.1961 (2)

Notes:

- (1) Prior to 1-4-55, the Government of India used to purchase annuities from the Government of United Kingdom for meeting the liabilities in respect of sterling pensions. With effect from 1-4-55, this liability was finally taken over by the Government of United Kingdom who in turn repaid to the Government of India, in 10 equal installments the balance of the principal portion of the debt in respect of annuities remaining outstanding on 31-3-1955 after deducting the capital value of the estimated future cost of the sterling pensions and other liabilities transferred to them with interest thereon.

These arrangements necessitated certain financial adjustments in the books of the Central and State/Union Territory Governments as follows:

- (i) In the books of Central Government: The Central Government's portion of the liability on the sterling pensions transferred to U.K. will be split up between Civil, Defence. Posts and Telegraphs and Railway Departments in the ratio of the amount debited to revenue in equated installments over a period of 30 years w.e.f. 1-4-55 assuming the same rate of interest as in the case of the annuities purchased from the U.K. under the earlier arrangement. These equated payments will be debited to the appropriate heads opened for the purpose under the relevant major heads accommodating the pensionary liability of the departments concerned by contra credit to the heads:-
- (a) Equated payment of sterling pension recovered from other Departments/State Governments.
- (b) Interest portion of equated payments on account of write back of capital value of annuities in purchase of sterling pensions below the head "0049- Interest Receipts-60-Other interest receipts of Central Government-Other receipts" (in respect of interest portion).
- (ii) In the Books of States/Union Territories: The share of the sterling pensions etc. will be repaid by them to the centre in annual equated installments over a period of 30 years, assuming the same rate of interest as for the annuities. These payments will be debited to the minor head 'Equated Payment on account of capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments' under the Major Head 2071 -Pension and Other Retirement Benefits" by per contra credit, in the books of Government to the heads:-
- (a) "Deduct-Receipts and recoveries on capital account" under the minor head "Payment to the Government of U. K. for the purchase of sterling annuities" (in respect of principal portion) and

- (b) "Miscellaneous Interest Receipts" tinder the sub-major head "01-Interest from State Governments" and ~02-Interest *from* Union Territory Governments" below the major head "0049 Interest Receipts" (in respect of interest portion).
- (2) The receipts on account of the sale proceeds may be booked to a deduct head with the nomenclature "Deduct-Receipts on account of sale of immovable properties under Chapter XX-C of income Tax Act. 1961".

B. Capital Account of Social Services

(a) Capital Account of Education, Sports Art and Culture

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
4202 Capital Outlay on Education, Sports, Art and Culture		
<i>01 General Education</i>		
	201	Elementary Education (1)
	202	Secondary Education (1)
	203	University and Higher Education (1)
	204	Adult Education (I)
	205	Languages Development
	600	General
	800	Other expenditure
<i>02 Technical Education</i>		
	103	Technical Schools (1)
	104	Polytechnics (I)
	105	Engineering Technical Colleges and Institutes (1)(2)
	800	Other expenditure
<i>03 Sports and Youth Services</i>		
	101	Youth Hostels
	102	Sports Stadia
	800	Other expenditure
<i>04 Art and Culture</i>		
	101	Fine Arts Education (1)
	104	Archives (1)
	105	Public Libraries (I)
	106	Museums (1)
	107	Archaeological Survey of India
	108	Anthropological Survey
	109	Acquisition of Nizam's Jewellery.
	800	Other expenditure

Notes:

- (1) The sub heads under these minor heads will be 'Land', 'Buildings', 'Equipment' and other Expenditure.
- (2) Will also include Management and Commercial Institutes.

(b) Capital Account of Health and Family Welfare

MAJOR /SUB-MAJOR HEADS

MINOR HEADS

**4210 Capital Outlay on Medical
and Public Health**

01 Urban Health Services

102	Employees State Insurance Scheme
103	Central Govt. Health Scheme
104	Medical Stores Depot (1)
108	Departmental Drug Manufacture (2)
109	School Health Scheme
110	Hospital and Dispensaries (4)
200	Other Health Schemes
800	Other expenditure

02 Rural health Services

101	Health sub-centres
102	Subsidiary Health Centres
103	Primary Health Centres
104	Community Health Centres
110	Hospitals and Dispensaries (4)
800	Other expenditure

03 Medical Education

Training and Research

101	Ayurveda
102	Homeopathy
103	Unani
104	Siddha
105	Allopathy
200	Other Systems

04 Public Health

101	Prevention and Control of Diseases
106	Manufacture of Sera/Vaccine
107	Public Health Laboratories (3)
112	Public Health Education
200	Other Programmes

80 General

190	Investments in Public Sector and other Undertakings
800	Other expenditure

Notes:

- (1) Please see Note (2) below the major head 2210.
- (2) Please see Note (3) below the major head 2210.
- (3) Each laboratory will be recorded under distinct sub-head with suitable detailed heads.
- (4) These Minor heads will include Pharmacy and Medical Relief

MAJOR / SUB-MAJOR HEADS

4211 Capital Outlay on Family Welfare

MINOR HEADS

101	Rural Family Welfare Service
102	Urban Family Welfare Services
103	Maternity and Child Health
106	Services and supplies
108	Selected Area Programmes
190	Investments in Public sector and other Undertakings
800	Other expenditure

(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
4215 Capital Outlay on Water Supply and Sanitation		
<i>01 Water Supply</i>		
	101	Urban Water Supply
	102	Rural Water Supply
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure
 <i>02 Sewerage and Sanitation</i>		
	101	Urban Sanitation Services
	102	Rural Sanitation Services
	106	Sewerage Services
	190	Investment in Public Sector and other Undertakings
	800	Other expenditure

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****4216 Capital Outlay on****Housing (1)***01 Government Residential
Buildings (2)*

106	General Pool Accommodation
700	Other Housing

02 Urban Housing

190	Investments in Public Sector and other Undertakings
800	Other Expenditure Each class of Scheme will be a minor head

03 Rural Housing

102	Provision of House site to the landless
190	Investments in Public Sector and other Undertakings
800	Other Expenditure Each class of Scheme will be a minor head

80 General

001	Direction and Administration
003	Training
052	Machinery and Equipment
101	Building Planning and Research
190	Investments in Public Sector and other Undertakings
201	Investments in Housing Boards
800	Other expenditure

Note:

- (1) For adjustment of debits on account of charges of Establishments/Tools and plant charges transferred from "2059-4059". Please see Note 2 below those major heads.
- (2) The expenditure on Police housing will be classified under the major head '4055 - Capital Outlay on Police'.

MAJOR / SUB-MAJOR HEADS
**4217 Capital Outlay on Urban
 Development**

MINOR HEADS

*01 State Capital
 Development*

001 Direction and Administration
 050 Land
 051 Construction
 052 Machinery and Equipment
 190 Investments in Public Sector and other
 Undertakings
 799 Suspense
 800 Other expenditure

02 National Capital Region

001 Direction and Administration
 050 Land
 051 Construction
 052 Machinery and Equipment
 190 Investments in Public Sector and other
 Undertakings
 799 Suspense

*03 Integrated Development
 of Small and Medium Towns*

001 Direction and Administration
 050 Land
 051 Construction
 052 Machinery and Equipment
 190 Investments in Public sector and other
 Undertakings
 799 Suspense
 800 Other expenditure

04 Slum Area Improvement

001 Direction and Administration
 050 Land
 051 Construction
 052 Machinery and Equipment
 190 Investments in Public Sector and other
 Undertakings
 799 Suspense
 800 Other expenditure

*60 Other Urban
 Development Schemes*

001 Direction and Administration
 050 Land
 051 Construction
 052 Machinery and Equipment
 190 Investments in Public Sector and other
 Undertakings

(d) Capital Account of Information and Broadcasting

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

4220 Capital Outlay on

Information and Publicity

01 Films

052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings
200	Other Buildings
201	Studios
800	Other expenditure

60 Others

052	Machinery and Equipment
101	Buildings
113	Monitoring Services
190	Investments in Public sector and other undertakings
800	Other expenditure

***(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes
and other Backward Classes***

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		
<i>01 Welfare of Scheduled Castes</i>		
	102	Economic Development
	190	Investments in Public Sector and other Undertakings
	277	Education
	282	Health
	283	Housing
	800	Other expenditure
 <i>02 Welfare of Scheduled Tribes</i>		
	102	Economic Development
	190	Investments in Public Sector and other Undertakings
	277	Education
	282	Health
	283	Housing
	800	Other expenditure
 <i>03 Welfare of Backward Classes</i>		
	102	Economic Development
	190	Investments in Public Sector and other Undertakings
	277	Education
	282	Health
	283	Housing
	800	Other expenditure
 <i>80 General</i>		
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure

(g) Capital Account of Social Welfare and Nutrition

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
4235 Capital Outlay on Social Security and Welfare		
<i>01 Rehabilitation</i>		
	105	Repatriates from Sri Lanka
	140	Rehabilitation of repatriates from other countries
	201	Other Rehabilitation Schemes
	800	Other Expenditure
		Each major scheme will be a minor head
<i>02 Social Welfare</i>		
	101	Welfare of handicapped
	102	Child Welfare
	103	Women's Welfare
	104	Welfare of aged, infirm and destitute
	105	Prohibition
	106	Correctional Services
	190	Investments in Public Sector and other Undertaking
	800	Other expenditure
		Each Scheme will be a minor head
<i>60 Other Social Security and Welfare Programmes</i>		
	800	Other expenditure

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****4236 Capital Outlay on Nutrition***01 Production of Nutritious
Foods and Beverages*

190	Investments in Public Sector and other Undertakings
800	Other expenditure

*02 Distribution of Nutritious
Foods and Beverages*

190	Investments in public sector and other Undertakings
800	Other expenditure

80 General

190	Investments in Public sector and other Undertakings
800	Other expenditure

(h) Capital Account of Others Social Services

MAJOR / SUB-MAJOR HEADS

**4250 Capital Outlay on other
Social Services**

MINOR HEADS

101	Natural Calamities
201	Labour
203	Employment
800	Other expenditure

C. Capital Account Of Economic Services

(a) Capital Account of Agriculture and Allied Activities

MAJOR / SUB-MAJOR HEADS	MINOR II FADS
4401 Capital Out lay on Crop husbandry (1)	
	101 Farming Cooperatives
	102 Food Grains Crops
	103 Seeds (2)
	104 Agricultural Farms (3)
	105 Manures and Fertilizers
	107 Plant Protection
	108 Commercial Crops
	112 Development of Pulses
	113 Agricultural Engineering
	114 Development of Oil Seeds
	119 Horticulture and Vegetable Crops
	190 Investments in Public Sector and other Undertakings (4)
	800 Other expenditure

Notes:

- (1) Sub-heads 'Buildings' and "Equipments" may be opened below the concerned programme minor heads, wherever necessary.
- (2) This will include expenditure on seed farms.
- (3) This will include expenditure on commercial, experimental and other agricultural farms other than seed farms.
- (4) The name of each Public Sector and other Undertaking will appear as a distinct Sub-head below this Minor Head.

MAJOR / SUB-MAJOR HEADS

**4402 Capital Outlay on Soil and
Water Conservation**

MINOR HEADS

101	Soil Survey and Testing
102	Soil Conservation
203	Land Reclamation and Development
800	Other expenditure

MAJOR / SUB-MAJOR HEADS**4403 Capital Outlay on Animal Husbandry****MINOR HEADS**

101	Veterinary Services and Animal Health
102	Cattle and Buffalo Development
103	Poultry Development
104	Sheep and Wool Development
105	Piggery Development
106	Other Live Stock Development
107	Fodder and Feed Development
109	Extension and Training
111	Meat Processing
190	Investments in Public Sector and 01 her Undertakings
800	Other expenditure

MAJOR / SUB-MAJOR HEADS**4404 Capital outlay on Dairy
Development (1)****MINOR HEADS**

102	Dairy Development Projects
109	Extension and Training Each Milk supply scheme will be a minor head
190	Investments in Public Sector and other Undertakings
800	Other expenditure

Note:

(1) This major head will record the capital expenditure on the various departmentally run milk supply schemes also.

MAJOR! SUB-MAJOR HEADS

4405 Capital Outlay on Fisheries

MINOR HEADS

001	Direction and Administration
101	Inland Fisheries
102	Estuarine/Brackish Water Fisheries
103	Marine Fisheries
104	Fishing Harbour and Landing Facilities
105	Processing, Preservation and Marketing
109	Extension and Training
190	Investments in Public Sector and other Undertakings
191	Fishermen's Cooperatives
800	Other expenditure

MAJOR / SUB-MAJOR HEADS**4406 Capital Outlay on Forestry
and Wild Life***01 Forestry*

070	Communication and Buildings
101	Forest Conservation, Development and Regeneration (2)
102	Social and Farm Forestry
105	Forest Produce
112	Rosin and Turpentine Factories
190	Investments in Public Sector and other Undertakings (1)
800	Other expenditure

*02 Environmental Forestry
and Wild Life*

110	Wildlife
111	Zoological Park
112	Public Gardens
800	Other expenditure

Notes:

- (1) The name of each Public Sector and other Undertaking will appear as & Sub-head below this minor head.
- (2) This minor head will include expenditure on acquisition and development of forests.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****4407 Capital Outlay on Plantations***01 Tea*

004 Research and Development
190 Investments in Public Sector & other Undertakings
800 Other Expenditure

02 Coffee

004 Research and Development
190 Investments in Public Sector & other Undertakings
800 Other expenditure

03 Rubber

004 Research and Development
190 Investments in Public Sector & other Undertakings
800 Other expenditure

04 Spices

004 Research and Development
190 Investments in Public Sector & other Undertakings
800 Other expenditure

60 Others

310 Lute
811 Coconuts
813 Cashew
829 Arccanut

MAJOR /SUB-MAJOR HEADS**MINOR HEADS****4408 Capital Outlay on food****Storage and Warehousing***01 Food*

101	Procurement and Supply (1)
103	Food processing
190	Investments in Public Sector and other Undertakings
800	Other expenditure

02 Storage and Warehousing

101	Rural Godown programmes
190	Investments in Public sector and other Undertakings
800	Other expenditure

Note:

- (1) This minor head will record the expenditure on Government Grain Supply Schemes relating to procurement, storage and distribution of food grains and pulses. Each such scheme will appear as a sub-head.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
4415 Capital Outlay on Agricultural Research and Education		
<i>01 Crop Husbandry</i>	004	Research
	277	Education
	800	Other expenditure
<i>02 Soil and Water Conservation</i>	004	Research
	277	Education
	800	Other expenditure
<i>03 Animal Husbandry</i>	004	Research
	277	Education
	800	Other expenditure
<i>04 Dairy Development</i>	004	Research
	277	Education
	800	Other expenditure
<i>05 Fisheries</i>	004	Research
	277	Education
	800	Other Expenditure
<i>06 Forestry</i>	004	Research
	277	Education
	800	Other expenditure
<i>07 Plantations</i>	004	Research
	277	Education
	800	Other expenditure
<i>80 General</i>	004	Research
	277	Education
	800	Other expenditure

MAJOR / SUB-MAJOR HEADS

**4416 Investments in Agricultural
Financial Institutions**

MINOR HEADS

190	Investments in Public sector and other Undertakings
200	Other Investments

MAJOR / SUB-MAJOR HEADS

4425 Capital Outlay on Cooperation

MINOR HEADS

001	Direction and Administration
003	Training
004	Research and Evaluation
106	Investments in multi-purpose Rural Cooperatives
107	Investments in Credit Cooperatives
108	Investments in other Cooperatives
190	Investments in Public Sector and other Undertakings
200	Other Investments

MAJOR / SUB-MAJOR HEADS

**4435 Capital Outlay on Other
Agricultural Programmes**

*01 Marketing and Quality
Control*

- 101 Marketing facilities
- 102 Grading and quality control facilities
- 190 Investments in Public sector and other
Undertakings
- 800 Other expenditure

60 Others

Each programme not covered elsewhere will
be a minor head

MINOR HEADS

(b) Capital Account of Rural Development

MAJOR /SUB-MAJOR HEADS

**4515 Capital Outlay on other
Rural Development
Programmes**

MINOR HEADS

101	Panchayati Raj
102	Community Development
103	Rural Development
800	Other expenditure

(c) Capital Account of Special Areas Programme

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**4575 Capital Outlay on other
Special Areas Programmes**

02 Backward Areas

03 Tribal Areas

60 Others

Minor heads corresponding to functional major heads/sub major heads may be opened under the sub major heads as necessary

(d) Capita/Account of Irrigation and Flood Control

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4700 Capital Outlay on Major Irrigation (1)	
Each Commercial Project will be a sub-major head (3)	001 Direction and Administration 052 Machinery and Equipment 799 Suspense 800 Other Expenditure (2)
Each Noncommercial Project will be a sub-major head (3)	001 Direction and Administration 052 Machinery and Equipment 799 Suspense 800 Other Expenditure (2)
80 General	001 Direction and Administration 002 Data Collection 003 Training 004 Research 005 Survey and Investigation 052 Machinery and Equipment 190 Investments in Public Sector and Other Undertakings 799 Suspense 800 Other Expenditure (2)

Notes: -

(1) See Note (3) under the major head "2700-Major Irrigation".

(2) See Note (2) under the major head "2700-Major Irrigation".

(3)(a) For 'Irrigation Projects' the sub-heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Weir', 'Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, sub heads with nomenclature "Advances to other Governments and agencies for common works" and "Deduct-Advances recovered from other Governments and agencies for common works", may be opened wherever necessary.

(b) For 'Navigation Schemes', the sub heads will be 'Interconnecting channels', 'Locks', 'Quays', 'Wharfs and jetties', 'Dredging' and 'Buildings'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4701 Capital Outlay on Medium Irrigation (1)	
Each Commercial Project will be a sub-major head (3)	001 Direction and Administration 052 Machinery and Equipment 799 Suspense 800 Other Expenditure (2)
Each Non-commercial Project will be a sub-major head (3)	001 Direction and Administration 052 Machinery and Equipment 799 Suspense 800 Other Expenditure (2)
80 General	001 Direction and Administration 002 Data Collection 003 Training 004 Research 005 Survey and Investigation 052 Machinery and Equipment 190 Investments in Public Sector and Other Undertakings 799 Suspense 800 Other Expenditure (2)

Notes: -

(1) See Note (3) under the major head "2701-Medium Irrigation".

(2) See Note (2) under the major head "2701-Medium Irrigation".

(3)(a) For 'Irrigation Projects' the sub-heads will be 'Reservoirs', 'Dam and Appurtenant Works', 'Spill Way', 'Barrage', 'Weir', 'Buildings', 'Canals', 'Branches', 'Distributaries', 'Water Courses'. In addition, sub heads with nomenclature "Advances to other Governments and agencies for common works" and "Deduct-Advances recovered from other Governments and agencies for common works", may be opened wherever necessary.

(b) For 'Navigation Schemes', the sub heads will be 'Interconnecting channels', 'Locks', 'Quays', 'Wharfs and jetties', 'Dredging' and 'Buildings'.

MAJOR / SUB-MAJOR HEADS
4702 Capital Outlay on Minor
Irrigation

MINOR HEADS

101	Surface Water
102	Ground Water
800	Other Expenditure

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**4705 Capital Outlay on
Command Area
Development**

Each Command Area Development (1)

Note:

(1) See Note (1) below the major head "2705 Command Area Development".

MAJOR / SUB-MAJOR HEADS
4711 Capital Outlay on Flood Control projects

MINOR HEADS

01 Flood Control

001	Direction and Administration
050	Land
052	Machinery and Equipment
103	Civil Works
799	Suspense
800	Other Expenditure

Each Hood Control Project will be a Minor Head (1)

02 Anti-sea Erosion Projects

001	Direction and Administration
050	Land
052	Machinery and Equipment
103	Civil Works
799	Suspense
800	Other Expenditure

03 Drainage

001	Direction and Administration
050	Land
052	Machinery and Equipment
103	Civil Works
799	Suspense
800	Other Expenditure

Note:

- (1) For this minor head the sub heads will be embankments, Protective works and Buildings.

(e) Capita/Account of Energy

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**4801 Capital Outlay on Power
Projects**

01 Hydel Generation

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings
799	Suspense Each 1-Hydel-Electric Scheme (1)
800	Other Expenditure

*02 Thermal Power
Generation*

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings
799	Suspense Each Thermal Power Scheme (2)
800	Other Expenditure

*03 Nuclear Power
Generation*

001	Direction and Administration
052	Machinery and Equipment
102	Fuel
103	Waste Management
104	Fast Breeder Reactor.
190	Investments in Public Sector and other undertakings
799	Suspense Each Nuclear Power Scheme
800	Other Expenditure

*04 Diesel/Gas Power
Generation*

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other undertakings
799	Suspense Each Diesel/Gas Power Scheme (3)
800	Other Expenditure

*05 Transmission and
Distribution (4)*

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other undertakings
799	Suspense Each Transmission and Distribution Scheme (5)
800	Other Expenditure

06 Rural Electrification

001	Direction and Administration
052	Machinery and Equipment
190	Investments in Public Sector and other Undertakings
799	Suspense
800	Other Expenditure

80 General

001	Direction and Administration
003	Training
004	Research and Development
101	Investments in State Electricity Boards
190	Investment in Public Sector and Other Undertakings
800	Other Expenditure

Notes:

- (1) The sub heads will be 'Dams', 'Barrage', 'Power House', 'Water Conduit System', 'Tail Race Channel', 'Generating Plant and Machinery', 'Transmission', '~Distribution', 'Ancillary Works', 'Machinery and equipment, 'Buildings' and 'Other expenditure'.
- (2) The sub-heads will be 'Power House', Boiler Plants and Turbines', 'Coal and ash handing systems'. Water Treatment and Cooling', 'Transmission', 'Distribution', 'Ancillary Works', 'Buildings' and 'Other expenditure'.
- (3) The sub-heads will be 'Power House', 'Power Plant' and 'Ancillary Works'.
- (4) This sub-major head will record the expenditure on general transmission and distribution schemes, which cannot be related as such to specific generating systems such as 'Hydro' or 'Thermo' electric schemes.
- (5) Each scheme such as the "Load Dispatching Station" will appear as a minor-head with suitable sub-heads thereunder. Expenditure of non-scheme nature such as that on "Load Dispatching Institute" will however be recorded under the major head "4701-Capital Outlay on Major and Medium Irrigation" and "4801-Capital Outlay on Power Projects" as the case may be.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

4810 Capital Outlay on

New and Renewable Energy

101

New and Renewable Energy Programmes and Applications

600

Others

(f) *Capita/Account of Industry and Minerals*

MAJOR / SUB-MAJOR BEADS

**4851 Capital Outlay on Village
and Small Industries**

MINOR HEADS

101	Industrial Estates
102	Small scale Industries
103	Handloom Industries
104	Handicraft Industries
105	Khadi and Village Industries
106	Coir Industries
107	Sericulture Industries
108	Powerloom Industries
109	Composite Village and Small Industries Cooperatives
200	Other village Industries (1)
800	Other Expenditure

Note:

(1) Not covered by- Khadi Village Industry Commission

MAJOR / SUB-MAJOR HEADS

4852 Capital Outlay on Iron and Steel Industries

01 Mining

004	Research and Development
190	Investments in public sector and other undertakings
800	Other expenditure

02 Manufacture

004	Research and Development
190	Investments in public sector and other undertakings
800	Other Expenditure

MINOR HEADS

MAJOR /SUB-MAJOR HEADS**MINOR HEADS****4853 Capital Outlay on Non Ferrous Mining and Metallurgical Industries***01 Mineral Exploration and Development (1)*

004	Research and Development
190	Investments in public sector and other undertakings
800	Other Expenditure

02 Non—Ferrous Metals

004	Research and Development
190	Investments in public sector and other undertakings
800	Other Expenditure

60 Other Mining and Metallurgical Industries

004	Research and Development
190	Investments in Public sector and other undertakings
800	Other Expenditure

Note:

- (1) This sub-major head will include capital expenditure on general schemes of mineral exploration and development (e.g.) Geological Survey of India.

MAJOR / SUB-MAJOR HEADS

**4854 Capital outlay on Cement
and Non-metallic Mineral
Industries**

01 Cement

004 Research and Development
190 Investments in Public sector and other
undertakings
800 Other Expenditure

60 Others

004 Research and Development
190 Investments in Public sector and other
undertakings
800 Other Expenditure

MINOR HEADS

MAJOR / SUB-MAJOR HEADS
4855 Capital Outlay on
Fertilizer Industries

MINOR HEADS

- 004 Research and Development
- 101 Investments in Cooperative Fertilizer Factories
- 190 investment in Public sector and other
undertakings
- 800 Other Expenditure

MAJOR / SUB-MAJOR HEADS

**4856 Capital Outlay on
Petrochemical Industries**

MINOR HEADS

004	Research & Development
190	Investments in Public Sector and other undertakings
200	Other Investments

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****4857 Capital Outlay on
Chemicals and
Pharmaceutical Industries***01 Chemical and Pesticides
Industries*

004	Research and Development
190	Investment in Public Sector and other Undertakings
800	Other Expenditure

*02 Drugs and
Pharmaceutical Industries*

004	Research and Development
190	Investment in Public Sector and other Undertakings
800	Other Expenditure

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****4858 Capital Outlay On
Engineering Industries***01 Electrical Engineering
Industries*

004 Research and Development
190 Investment in Public sector and other
undertakings
800 Other Expenditure

*02 Other Industrial
Machinery Industries*

004 Research and Development
190 Investments in Public Sector and other
undertakings
800 Other Expenditure

*03 Transport Equipment
Industries*

004 Research and Development
190 Investment in Public Sector and Other
undertakings
800 Other Expenditure

04 Ship-Building Industries

004 Research and Development
190 Investment in Public Sector and Other
undertakings
800 Other Expenditure

05 Air Craft Industries

004 Research and Development
190 Investment in Public Sector and Other
undertakings
800 Other Expenditure

*60 Other Engineering
Industries*

004 Research and Development
190 Investment in Public sector and other
Undertakings
800 Other Expenditure

MAJOR / SUB-MAJOR HEADS

**4859 Capital Outlay on
Telecommunication and
Electronic industries**

02 Electronics

MINOR HEADS

004 Research and Development
190 Investment in Public Sector and Other
Undertakings
800 Other Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4860 Capital Outlay on Consumer Industries (1)	
<i>01 Textiles</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>03 Leather</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>04 Sugar</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>05 Paper and Newsprint</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>60 Others</i>	101 Edible Oils 102 Foods and Beverages 206 Distilleries 212 Soap 213 Plastics 214 Toilet Preparation 216 Photo Films 217 Jute 218 Salt 600 Others

Note:

- (I) Minor heads below sub major heads 01 to 05 will appear as sub-heads below each of the minor heads below sub major head "60 others".

MAJOR / SUB-MAJOR HEADS
4875 Capital Outlay on Other Industries
60 Other Industries

MINOR HEADS

004	Research and Development
190	Investments in Public sector and other undertakings (1)
800	Other Expenditure

Note:

- (1) This minor head will record investments in industries which cannot be accommodated under any other major head in the sector "Industries", such as the National Buildings Construction Corporation, Engineers (India) Ltd. etc.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****4885 Other Capital Outlay on
Industries and Minerals***01 Investments in Industrial
Financial Institutions*190 Investments in Public sector and other
undertakings (1)

200 Other Investments

*02 Development of Backward
Areas*190 Investments in Public sector and other
undertakings

800 Other Expenditure

60 Others

800 Other Expenditure

Note:

(1) This minor head will include investments in "State Financial Corporations

MAJOR / SUB-MAJOR HEADS
**5051 Capital Outlay on Ports
and Light Houses**

MINOR HEADS

<i>01 Major Ports</i>	001	Direction and Administration A minor head for each Major Port (1)
<i>02 Minor Ports</i>	200	Other Small Ports A minor head for each Minor Port
<i>03 Light Houses and light ships</i>	101	Construction and Development of Light Houses
	103	Construction and Development of other Navigational Aids (2)
	799	Suspense
	800	Other Expenditure (3)
<i>80 General</i>	001	Direction and Administration
	003	Training
	004	Research and Development
	190	Investments in Public Sector and other undertakings
	800	Other Expenditure

Notes:

- (1) The minor heads will record the expenditure on development under the following sub-heads with suitable detailed heads thereunder
 - (1) Preliminary Expenses.
 - (2) Acquisition of Land.
 - (3) Construction of docks. berths and jetties.
 - (4) Port equipment and machinery.
 - (5) Transport facilities and fleet.
 - (6) Floating craft
 - (7) Warehousing facilities
 - (8) Buildings.
 - (9) Suspense.
 - (10) Other expenditure.
- (2) This minor head will include expenditure on lightships, beacons, radar reflectors, buoys. launches. etc.
- (3) This minor head will include expenditure on buildings for offices of the Department of light houses and lightships.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****5053 Capital Outlay on Civil****Aviation***01 Air Services*

190 Investments in public sector and other undertakings

800 Other Expenditure

02 Air Ports

102 Aerodromes

190 Investments in Public Sector and Other undertakings

800 Other Expenditure

60 Other Aeronautical Services

052 Machinery and Equipment

101 Communications

102 Navigation and Air Route Services

103 Safety

104 Traffic Control

800 Other Expenditure

80 General

003 Training and Education

004 Research and Development

101 Inspection

283 Licensing

799 Suspense

800 Other Expenditure

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****5054 Capital Outlay on Roads and Bridges (I) (3)***01 National Highways (2)*

052	Machinery & Equipment
101	Permanent Bridges (2)
337	Road Works
799	Suspense
800	Other Expenditure

02 Strategic anti Border Roads

052	Machinery and Equipment
101	Bridges
337	Road works
799	Suspense
800	Other Expenditure

03 State Highways

052	Machinery and Equipment
101	Bridges
337	Road works
799	Suspense
800	Other Expenditure

04 District & Other Roads

101	Bridges
337	Road works
800	Other Expenditure

05 Roads

052	Machinery and Equipment Inter-State or Economic Importance.
101	Bridges
337	Roads Works
799	Suspense
800	Other Expenditure.

80 General

003	Training
004	Research
190	Investments in public sector and the undertakings
800	Other Expenditure

Notes:

- (1) For adjustment of debits on account of pro-rata charges of establishment /tools and plants charges transferred from 2059/4059 public works/capital outlay on Public works see note below these major heads.
- (2) The expenditure to be met out of the "National Highways Permanent Bridges Fees Fund" will be exhibited under the detailed head "Major Works" below the sub-head "Works financed from National Highways Permanent Bridges Fees Fund".
- (3) The expenditure to be met out of the Police Funds will be classified under the major head '4055 -Capital Outlay on Police'.

MAJOR / SUB-MAJOR HEADS
5055 Capital Outlay on Road
Transport

MINOR HEADS

	Each Departmental Undertaking will be a Minor Head
050	Lands and Buildings
102	Acquisition of Fleet
103	Workshop Facilities
190	Investments in Public sector and other undertakings
799	Suspense
800	Other Expenditure

MAJOR / SUB-MAJOR HEADS
5056 Capital Outlay on Inland
Water Transport

MINOR HEADS

	Each Departmental Undertaking will be a Minor Head
101	Landing Facilities
102	Workshop Facilities
104	Navigation
190	Investments in Public Sector and other undertakings
800	Other Expenditure

MAJOR / SUB-MAJOR HEADS
**5075 Capital Outlay on Other
Transport Services**

MINOR HEADS

01 River Training Works

600 Other River Training Works

60 Others

190 Investments in Public Sector and other
undertakings

800 Other Expenditure

MAJOR/SUB-MAJOR HEADS

MINOR HEADS

**5425 Capital Outlay on other
Scientific and
Environmental Research**

201	Survey of India (1)
208	Ecology and Environment
600	Other Services
800	Other Expenditure

Note:

(1) Divided into the sub-heads (a) Building and (h) Equipment

(I) *Capital Account Of General Economic Services*

MAJOR/SUB-MAJOR HEADS

MINOR HEADS

5452 Capital Outlay on Tourism

01 Tourist Infrastructure

101	Tourist Centre
102	Tourist Accommodation
103	Tourist Transport
190	Investments in Public Sector and other Undertakings
800	Other Expenditure

80 General

003	Training
104	Promotion and Publicity
190	Investment in Public Sector and other Undertakings
800	Other Expenditure

MAJOR/SUB-MAJOR HEADS

**5453 Capital Outlay on Foreign
Trade and Export
Promotion**

08 New (EPZ) (1)

80 General

MINOR HEADS

190	Investments in Public Sector and other Undertakings
800	Other Expenditure

Note:

(1) Minor heads "001 Direction and Administration" and "051 Construction and Development" may be opened under each new EPZ.

MAJOR/SUB-MAJOR HEADS**MINOR HEADS****5465 Investments in General
Financial and Trading
Institutions***01 Investments in General
Financial Institutions*

190 Investments in Public Sector and Other
Undertakings Banks, etc.
800 Other Expenditure

*02 Investment in Trading
Institutions*

190 Investments in Public Sector and Other
Undertakings (1)
800 Other Expenditure

Note:

- (1) This minor head will record expenditure on investments in trading Institutions like State Trading Corporation, Minerals and Metals Trading Corporation, etc.

MAJOR/ SUB-MAJOR HEADS
5475 Capital Outlay on other
General Economic
Services.

MINOR HEADS

- 101 Land Ceilings (other than agricultural land) (1) (3)
- 102 Civil Supplies (4)
- 103 Land Ceiling for Agricultural Land.(1) (3)
- 107 Census
- 112 Statistics
- 202 Compensation to Land holders on abolition of
Zamindari System (2) (3)
- 800 Other Expenditure

Notes:

- (1) Compensation Bonds issued under Land ceiling laws will be accounted for under this head.
- (2) This head will record payments of compensation to Landholders on the abolition of Zamindari system, when it is decided to capitalize the expenditure.
- (3) In case where Bonds are issued in lieu of cash payment is the value of the bonds is debited to this head by per contra credit to the head '6001-Internal Debt of the Central Government-compensation and other Bonds'/'6003 Internal Debt of the State Government-compensation and other Bonds' as the case may be in the sector 'Public Debt'.
- (4) Please see Note (1) below the Major Head '4408 Capital Outlay on Food, Storage and Warehousing'. This minor head will record expenditure on civil supply schemes other than those relating to food grains and pulses such as on procurement and distribution of Vanaspati, Edible Oils, Kerosene etc.

MAJOR / SUB-MAJOR HEADS
6003 Internal debt of the State
Government

MINOR HEADS

- 101 Market Loans (I)
- 103 Loans from Life Insurance Corporation of India
- 104 Loans from General Insurance Corporation of India
- 105 Loans from the National Bank for Agricultural and Rural Development
- 106 Compensation and other Bonds (3)
- 107 Loans from the State Bank of India & other Banks
- 108 Loans from National Co-operative Development Corporation
- 109 Loans from other Institutions (2)
- 110 Ways and Means Advances from the Reserve Bank of India
- 111 Special Securities issued to National Small Savings Fund of the Central Government
- 800 Other Loans

Notes:

(1) This minor head shall have three sub heads namely:-

- (a) Market loans bearing interest.
- (b) Market loans not bearing interest.
- (c) Market loans suspense.

Each denomination of loan will appear as a distinct detailed head under the sub-head (a) above. The amounts representing unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge will be transferred from the sub-head (a) above to the sub-head (b) and will appear under corresponding detailed heads under the latter sub-head.

These unclaimed balances are usually retained in Government Accounts as debt for 20 years from the date of discharge of the loans, after which, the balances are transferred to Revenue by credit to the head "0075 Miscellaneous General Services – other Receipts". Repayments of these amounts subsequently claimed likewise will be debited to the head "2075 – Miscellaneous General Services – Other Expenditure". The full nominal value of Zero Coupon Bonds, 1999 will also be credited under a detailed head "Zero Coupon Bonds, 1999" below the sub-head (b) above and the amount of discount on the Bond will be debited to the minor head "136-Discount Sinking Fund" with sub-head "Sinking Fund for Zero Coupon Bonds, 1999" there under below the major head "8663 – Accounting Adjustment Suspense". The amount debited to the minor head '136 – Discount Sinking Fund' below the major head '8663 – Accounting Adjustment Suspense' will be written back to revenue in equal installments over the currency of loan by debiting one fifth of the amount initially debited to "Discount Sinking fund" to the expenditure major/sub-major/minor head "2049 – Interest payments – 01 – Interest on Internal Debt – 113 Discount on zero coupon bonds 1999" per contra credit ie., Minus debit to the minor head "136 – Discount Sinking Fund" below the major head "8663 – Accounting Adjustment Suspense". On maturity of the Bonds, the entire amount will be repaid by debiting major/minor/sub/detailed "6001 – Internal Debt of Central Government – 101 Market Loans – Market Loans not bearing interest – Zero Coupon

Bonds, 1999. The subscriptions towards market loans received initially will be credited under a distinct detailed below the sub-head (c) above. The amount of accepted subscription for which scripts are issued by the Reserve Bank of India will be transferred to the sub-head (a). The over subscribed amount which will not bear any interest may be refunded by minus credit to the sub-head (c) and no budget provision will be necessary for this purpose.

- (2) Each institution from which loans are received will appear as a distinct sub-head under this minor head,
- (3) The unclaimed balances of these bonds are usually retained in Government Accounts for 20 years from the date of their maturity after which the balances are transferred to Revenue by credit to the head '0075 Miscellaneous General Services - Other Receipts'. Repayments of these amounts subsequently claimed likewise will be debited to the head '2075-Miscellaneous General Services - Other Expenditure.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6004 Loans and Advances from the Central Government***01 Non-Plan Loans*

- 101 Loans to cover gap in resources
- 102 Share of Small Savings Collections
- 201 House Building Advances
- 800 Other Loans

02 Loans for State/Union Territory P/an Schemes

- 101 Block Loans
- 102 Loans as Advances Plan Assistance for relief on account of Natural Calamities (6)
- 103 Loans against External Assistance received in kind
- 104 1984-89 State Plan Loans Consolidated in terms of recommendations of the 9th Finance Commission
- 105 State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission

03 Loans for Central Plan Schemes

- 321 Village and Small Industries
- 800 Other Loans

*04 Loans for Central Sponsored Plan Schemes**05 Loans for Special Schemes*

- 101 Schemes of North Eastern Council
- 102 Development of Border Areas.

06 Ways and Means Advances

- 101 Ways and Means Advances for Plan Schemes
- 102 Ways and Means Advances towards Expenditure on upgradation of Standards of Administration (5)
- 103 Ways and Means Advances towards Expenditure on net Interest liability on account of fresh borrowings and lending (5)
- 800 Other Ways and Means Advance

07 Pre- 1984-85 Loans (1)

- 101 Rehabilitation of Displaced Persons, Repatriates etc. (2)
- 102 National Loan Scholarship Scheme (3)
- 103 Loans to clear overdrafts advanced during 1982-83 and 1983-84 (3)
- 104 Consolidated Loans to Orissa for Hirakund Project - Stage I
- 105 Small Savings Loans
- 106 Pre-1979-80 consolidated Loans for Productive and Semi productive purposes (4)

107	Pre-1979-80 consolidated loans reconsolidated into 25 year and 30 year loans (7)
108	1979-84 consolidated Loans (8)
109	Rehabilitation of Gold Smiths
800	Other Loans (9)

Notes:

- (1) This sub-major head has been provided to account for the outstanding balance of the central loans advanced to States upto 31.3.1984 as on 1.4.85.
- (2) This minor head will have the following three sub-heads.-
 - (i) Pre 1974 loans written off
 - (ii) 1974-84 Relending loans written off
 - (iii) 1979-84 Straight loans-in respect of these loans, the repayments by the State Government to the Centre would be according to the terms on which the loans were sanctioned.
- (3) In respect of these loans, the repayments by the State Government to the Centre would be according to the terms on which the loans were sanctioned.
- (4) This minor head will have the following sub-heads: -
 - (i) Loans for productive purposes repayable over 15 years from 1979-80.
 - (ii) Loans for semi-productive purposes repayable over 30 years from 1979-80.
- (5) This minor head shall be operated to classify temporarily the advances received by the State Government as recommended by the 7th Finance commission pending issue of presidential order within the close of the Financial year and such advances shall be free of interest. The advances so classified shall be withdrawn within the account of the same financial year by minus credit and shall be brought to account under the major head '1601-Grants-in-aid from central Government',
- (6) Loans as advanced Plan assistance for drought relief will be adjusted under distinct sub-head Drought-Relief
- (7) This minor head will have the following two sub-heads.
 - (i) Loan repayable annually over 25 years
 - (ii) Loans repayable annually over 30 years
- (8) This minor head will have the following four sub-head: -
 - (i) Loans repayable annually over 15 years
 - (ii) Loans repayable annually over 20 years
 - (iii) Loans repayable annually over 25 years
 - (iv) Loans repayable annually over 30 years
- (9) This minor head would include write off of overpayments during 1985-89 as recommended by the Eighth Finance Commission. The balances of the pre 1984-85 'Orissa Hirakund project Stage I' loans and the 1979-84 consolidated loans will also initially be debited to this minor head. The final allocation of the amounts of loans under these categories will follow formal sanction of the Government of India.

F. Loans and Advances

MAJOR / SUB-MAJOR HEADS

**6075 Loans for Miscellaneous
 General services**

MINOR HEADS

800 Other Loans

MAJOR / SUB-MAJOR HEADS

**6202 Loans for Education,
Sports, Art and Culture.**

01 General Education

- 201 Elementary Education
- 202 Secondary Education
- 203 University and Higher Education
- 204 Adult Education
- 205 Languages Development
- 600 General

02 Technical Education

- 103 Technical Schools
- 104 Polytechnics
- 105 Engineering/Technical colleges and
Institutes (Will also accommodate
Management and Commercial
Institutes.)
- 800 Other Loans

03 Sports and Youth Services

- 800 Other Loans

04 Art and Culture

- 101 Fine Arts Education
- 102 Promotion of Arts and Culture
- 104 Archives
- 105 Public Libraries
- 106 Museums
- 800 Other Loans

80 General

- 800 Other Loans

MINOR HEADS

MAJOR / SUB-MAJOR HEADS**6210 Loans for Medical and Public Health****MINOR HEADS***01 Urban Health Services*

201 Drug Manufacture
800 Other Loans

*02 Rural Health Services**03 Medical Education, Training and Research*

101 Ayurveda
102 Homeopathy
103 Unani
104 Siddha
105 Allopathy
200 Other Systems

04 Public Health

106 Manufacture of Sera/Vaccine
107 Public Health Laboratories
282 Public Health
800 Other Loans

80 General

800 Other Loans

MAJOR / SUB-MAJOR HEADS
6211 Loans for Family Welfare

MINOR HEADS

190	Loans to Public Sector and other Undertakings
800	Other Loans

MAJOR /SUB-MAJOR HEADS
**6215 Loans for Water Supply
and Sanitation**

MINOR HEADS

01 Water Supply

101	Urban Water Supply Programmes
102	Rural Water Supply Programmes (I)
190	Loans to Public Sector and other undertakings
800	Other Loans

02 Sewerage and Sanitation

190	Loans to Public Sector and other undertakings
800	Other Loans

Note:

(1) Please see Note 2 below the major head 2215.

MAJOR / SUB-MAJOR HEADS**6216 Loans for Housing****MINOR HEADS***02 Urban Housing*

190	Loans to Public sector and other undertakings
201	Loans to Housing Boards
800	Other Loans

03 Rural Housing

190	Loans to Public sector and other undertakings
201	Loans to Housing Boards
800	Other Loans

80 General

190	Loans to Public sector and other undertakings
201	Loans to Housing Boards
800	Other Loans

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
6217 Loans for Urban Development		
<i>01 State Capital Development</i>	800	Other Loans
<i>02 National Capital Regions</i>	800	Other Loans
<i>03 Integrated Development of Small and Medium Towns (1)</i>	800	Other Loans
<i>04 Slum Area Development</i>	800	Other Loans
<i>60 Other Urban Development Schemes</i>	800	Other Loans

Note:

- (1) The name of each township undertaken under the scheme of Integrated Development of small and medium towns will appear as distinct sub-head.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

6220 Loans for Information and

Publicity

01 Films

190 Loans to Public sector and other undertakings
800 Other Loans

60 Others

190 Loans to Public Sector and other undertakings
800 Other Loans

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes***01 Welfare of Scheduled Castes*

190	Loans to Public Sector and other Undertakings
193	Loans to Voluntary Organisations
800	Other Loans

02 Welfare of Scheduled Tribes

190	Loans to Public Sector and other Undertakings
193	Loans to Voluntary Organisations
800	Other Loans

03 Welfare of Backward Classes

190	Loans to Public Sector and other Undertakings
193	Loans to Voluntary Organisations
800	Other Loans

80 General

800	Other Loans
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MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6235 Loans for Social Security and Welfare***01 Rehabilitation*

102	Displaced Persons from former West Pakistan
103	Displaced Persons from former East Pakistan
105	Repatriates from Sri Lanka
108	Migrants from Pak held Territories of J&K.
110	Tibetan Refugees
112	Relief and Rehabilitation of persons affected by Indo-Pak conflict 1971
140	Rehabilitation of repatriates from other countries
200	Other relief measures
202	Other rehabilitation schemes
800	Other Loans

02 Social Welfare

101	Welfare of handicapped
102	Child Welfare
103	Women's Welfare
104	Welfare of aged, infirm and destitute
105	Prohibition
106	Correctional Services
108	Ex-gratia payments to Indian Nationals for properties seized by Pakistan during and after 1965 conflict
190	Loans to Public Sector & Other Undertakings
193	Loans to Voluntary Organisations
200	Other Programmes
800	Other Loans

60 Other Social Security and Welfare programmes

200	Other Programmes
800	Other Loans

MAJOR / SUB-MAJOR HEADS

6700 Loans for Major Irrigation

Each Commercial Project
will be a sub-major head

Each Noncommercial Project
will be a sub-major head

60Others

MINOR HEADS

190	Loans to Public Sector and Other Undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS MINOR HEADS

6701 Loans for Major and Medium Irrigation

Substitute the existing major head and sub-major head / minor heads there under with the following: -

6701 Loans for Medium Irrigation

Each Commercial Project will be a sub-major head

Each Noncommercial Project will be a sub-major head

60 Others

190	Loans to Public Sector and Other Undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6245 Loans for Relief on account of Natural Calamities***01 Drought (1)*

- 101 Gratuitous Relief
- 102 Drinking Water Supply
- 103 Special Nutrition
- 104 Supply of Fodder
- 105 Veterinary Care
- 282 Public Health
- 800 Other Loans
- 901 Deduct-Amount met from Natural Calamities unspent Margin Money Fund.
- 902 Deduct-Amount met from the Famine Relief Fund

02 Floods Cyclones (1)

- 101 Gratuitous Relief
- 102 Drinking Water Supply
- 103 Special Nutrition
- 104 Supply of Fodder
- 105 Veterinary Care
- 106 Repairs and restoration of damaged roads & bridges
- 107 Repairs and restoration of damaged office buildings
- 108 Repairs and restoration of damaged Government residential buildings
- 109 Repairs and restoration of damaged water supply, drainage and sewerage works
- 111 Ex-Gratia payment to bereaved families
- 112 Evacuation of population
- 113 Repairs/reconstruction of houses
- 114 Loans to farmers for purchase of agricultural inputs
- 115 Loans to farmers to clear sand/silt/salinity from lands
- 116 Loans to farmers for repairs of damaged tube wells/pumping sets etc.
- 117 Loans to farmers for purchase of live stock
- 118 Repairs /replacement of damaged boats and equipment for fishing
- 119 Loans to artisans for repairs/replacements of damaged tools and equipment
- 120 Loans to owners of salt works
- 121 Afforestation
- 122 Repairs and restoration of damaged irrigation and flood control works
- 282 Public health

Note:

- (1) Sub-heads corresponding to minor heads in the major head '2245- Relief on account of Natural calamities" may be opened.

MAJOR / SUB-MAJOR HEADS
6250 Loans for other Social Services

MINOR HEADS

01 Nutrition

201 Production of nutritious foods and Beverages.
202 Distribution of Nutritious food and Beverages
800 Other Loans

60 Other

201 Labour
202 Loans to Institute Management Committee of the ITIs
800 Other Loans

MAJOR / SUB-MAJOR HEADS**6401 Loans for Crop Husbandry****MINOR HEADS**

103	Seeds
104	Agricultural Farms
105	Manures and Fertilizers
106	High Yielding Varieties Programmes
107	Plant Protection
108	Food Grains Crops
109	Commercial Crops
110	Scheme for small and marginal farmers and Agricultural labourers
111	Agricultural Education
112	Development of Pulses
113	Agricultural Engineering
114	Development of Oil Seeds
119	Horticulture and Vegetable Crops
190	Loans to Public Sector and other undertakings
195	Loans to Farming Cooperatives
800	Other Loans (1)

Note:

- (1) This minor head will include transactions on account of loans under the 'e and Improvement Act" and 'Agriculturist's Loan Act". If they are related to the function 'Agriculture', if however, such loans are for the purpose of 'Minor Irrigation. "Soil Conservation" or "Area Development" they will be accounted for under the relevant minor heads below the Major head "6402 loans for soil and water conservation This minor head will also include transactions on account of loans for the development and cultivation of ceiling surplus land assigned to the landless.

MAJOR / SUB-MAJOR HEADS
6402 Loans for Soil and Water Conservation

MINOR HEADS

- 101 Soil Survey and Testing
- 102 Soil Conservation
- 203 Land Reclamations and Development
- 204 Water Conservation
- 800 Other Loans

MAJOR / SUB-MAJOR HEADS

**6403 Loans for Animal
Husbandry**

MINOR HEADS

102 Cattle and Buffalo Development
103 Poultry Development
104 Sheep and Wool Development
105 Piggery Development
106 Other Live Stock Development
107 Fodder and Feed Development
109 Extension and Training
190 Loans to Public Sector and other undertakings
195 Loans to animal Husbandry Cooperatives
800 Other Loans

MAJOR / SUB-MAJOR HEADS

**6404 Loans for Dairy
Development**

MINOR HEADS

102 Dairy Development Projects (Each Milk
Supply Scheme will be a Minor I lead)
190 Loans to Public Sector and other undertakings
800 Other Loans

MAJOR / SUB-MAJOR HEADS

6405 Loans for Fisheries

MINOR HEADS

105	Processing, Preservation and Marketing
106	Mechanization of fishing crafts
190	Loans to Public Sector and other Undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS

**6406 Loans for Forestry and
Wild Life**

MINOR HEADS

- 101 Forest conservation, Development and
Regeneration
- 103 Environmental Forestry and Wild Life
- 104 Forestry

MAJOR / SUB-MAJOR HEADS
6407 Loans for Plantations

MINOR HEADS

01 Tea

190 Loans to Public Sector and other Undertakings
800 Other Loans

02 Coffee

190 Loans to Public Sector and other Undertakings
800 Other Loans

03 Rubber

190 Loans to Public Sector and other Undertakings
800 Other Loans

04 Spices

190 Loans to Public Sector and other Undertakings
800 Other Loans

60 Others

533 Loans for Jute
811 Loans for Coconuts
813 Loans for Cashew
829 Loans for Arecanut

MAJOR / SUB-MAJOR HEADS

**6408 Loans for Food Storage
and Warehousing**

01 Food

MINOR HEADS

101 Procurement and Supply
103 Food processing
190 Loans to public sector and other undertakings
800 Other Loans

02 Storage and Warehousing

190 Loans to public sector and other undertakings
195 Loans to Cooperatives
800 Other Loans

MAJOR / SUB-MAJOR HEADS

**6416 Loans to Agricultural
Financial Institutions**

MINOR HEADS

190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS

6425 Loans for Cooperation

MINOR HEADS

106	Loans to Multipurpose Rural Cooperatives
107	Loans to credit Cooperatives
108	Loans to other Cooperatives
190	Loans to public sector and other undertakings

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**6435 Loans for other
Agricultural Programmes**

*01 Marketing and quality
control*

101 Marketing Facilities
102 Grading and quality control facilities
105 Forestry
190 Loans to Public sector and other
undertakings
800 Other Loans

60 Others

(Each programme not covered elsewhere
will be a minor head)

MAJOR/SUB-MAJOR HEADS

**6501 Loans for Special
programmes *for* Rural
Development**

MINOR HEADS

201 Integrated Rural Development Programme
202 Drought Prone Area Development Programme
203 Desert Development Programme

MAJOR / SUB-MAJOR HEADS

**6505 Loans for Rural
Employment**

MINOR HEADS

200	Other Programmes
201	National Programmes

MAJOR / SUB-MAJOR HEADS
6506 Loans for Land Reforms

MINOR HEADS

104	Loans to Allottees of surplus Land
800	Other Loans

MAJOR / SUB-MAJOR HEADS

**6515 Loans for other Rural
Development programmes**

MINOR HEADS

101	Panchayat Raj
102	Community Development
103	Rural Works Programmes
800	Other Loans

MAJOR / SUB-MAJOR HEADS

**6575 Loans for other Special
Areas Programmes**

02 Backward Areas

03 Tribal Areas

60 Others

MINOR HEADS

Minor Heads Corresponding to functional Major
Heads/Sub Major heads may be opened as necessary

MAJOR/SUB-MAJOR HEADS

**6701 Loans for Major and
Medium Irrigation**

01 Major Irrigation

Commercial

02 Major Irrigation Non-

Commercial

03 Medium Irrigation

Commercial

04 Medium Irrigation Non-

Commercial

60 Others

MINOR HEADS

(Each Project will be Minor Head)

(Each Project will be Minor Head)

(Each Project will be Minor Head)

(Each Project will be Minor Head)

190 Loans to public sector and other
undertakings

800 Other Loans

MAJOR / SUB-MAJOR HEADS

6702 Loans for Minor Irrigation

MINOR HEADS

101	Surface Water
102	Ground Water
800	Other Loans

MAJOR / SUB-MAJOR HEADS
**6705 Loans for Command Area
Development**

MINOR HEADS

190 Loans to Public Sector and other undertakings
800 Other Loans

MAJOR/SUB-MAJOR HEADS
6711 Loans for Flood Control
Projects

MINOR HEADS

- 101 Anti-sea Erosion
- 102 Flood Control
- 108 Drainage

MAJOR / SUB-MAJOR HEADS**6801 Loans for Power
Projects (I)****MINOR HEADS**

190	Loans to Public Sector and other undertakings
201	Hydel Generation
202	Thermal Power Generation
203	Diesel/gas power generation
204	Rural Electrification
205	Transmission and Distribution
206	Nuclear Power Generation
800	Other Loans to Electricity Boards (I)

Note:

- (1) Loans to Electricity Boards and other parties earmarked for identifiable thermoelectric (excluding diesel), diesel and Hydro-electric power and their transmission and distribution will be accounted for under the minor heads, "Thermal Power Generation, "Diesel/gas power generation", "Hydel Generation and "Transmission and Distribution" respectively. Other loans to Electricity Boards, not identifiable with any of these minor heads will be accounted for under the minor head "Other Loans to Electricity Boards".

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

**4810 Loans for New and Renewable
Energy**

101	New and Renewable Energy Programmes and Applications
800	Others

MAJOR/SUB-MAJOR HEADS

**6851 Loans for Village and
Small Industries**

MINOR HEADS

101	Industrial Estates
102	Small Scale Industries
103	Handloom Industries
104	Handicraft Industries
105	Khadi and Village Industries
106	Coir Industries
107	Sericulture Industries
108	Powerloom Industries
109	Composite Village and Small Industries Cooperative
200	Other Village Industries

MAJOR/SUB-MAJOR HEADS

6852 Loans for Iron and Steel

Industries

01 Mining

190	Loans to Public Sector and other undertakings
800	Other Loans

02 Manufacture

190	Loans to Public sector and Other undertakings
800	Other Loans

MINOR HEADS

MAJOR/SUB-MAJOR HEADS**MINOR HEADS****6853 Loans for non-Ferrous
Mining and Metallurgical
Industries***01 Mineral Exploration and
Development*

190

Loans to public sector and other undertakings

800

Other Loans

02 Non-Ferrous Metals

190

Loans to public sector and other undertakings

800

Other Loans

*60 Other mining and
Metallurgical Industries*

190

Loans to public sector and other undertakings

800

Other Loans

MAJOR / SUB-MAJOR HEADS

**6854 Loans for Cement and
Non-Metallic Mineral
Industries**

01 Cement

60 Others

MINOR HEADS

190 Loans to Public Sector and other undertakings
800 Other Loans

190 Loans to Public Sector and other Undertakings
800 Other Loans

MAJOR / SUB-MAJOR HEADS

**6855 Loans for Fertilizer
Industries**

MINOR HEADS

101 Loans to Cooperative Fertilizer Factories
190 Loans to public Sector and other undertakings
800 Other Loans

MAJOR / SUB-MAJOR HEADS
**6856 Loans for Petro-Chemical
Industries**

MINOR HEADS

190	Loans for public sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6857 Loans for Chemical and pharmaceutical Industries***01 Chemicals and Pesticides Industries*

190	Loans to Public Sector and other undertakings
800	Other Loans

02 Drugs and Pharmaceutical Industries

190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6858 Loans for Engineering Industries***01 Electrical Engineering Industries*190 Loans to Public Sector and other undertakings
800 Other Loans*02 Other Industrial Machinery Industries*190 Loans to Public Sector and other undertakings
800 Other Loans*03 Transport Equipment Industries*190 Loans to Public Sector and other undertakings
800 Other Loans*04 Other Engineering Industries*190 Loans to Public sector and other undertakings
800 Other Loans

MAJOR / SUB-MAJOR HEADS

**6859 Loans for
Telecommunication and
Electronic Industries**

02 Electronics

MINOR HEADS

190 Loans to Public Sector and other Undertakings
800 Other Loans

MAJOR/SUB-MAJOR HEADS**6860 Loans for Consumer Industries***01 Textiles*

101	Loans to Co-operative Spinning Mills.
190	Loans to Public Sector and Other Undertakings
800	Other Loans

03 Leather

190	Loans to Public Sector and Other Undertakings
800	Other Loans

04 Sugar

101	Loans to Co-operative Sugar Mills.
190	Loans to Public Sector and Other Undertakings
800	Other Loans

05 Paper and Newsprint

190	Loans to Public Sector and Other Undertakings
800	Other Loans

60 Others

101	Edible Oils
102	Foods and Beverages
206	Distilleries
212	Soap
213	Plastics
214	Toilet Preparation
216	Photo Films
218	Salt
317	Jute
600	Others

MINOR HEADS

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6875 Loans for other Industries***01 Opium and Alkaloid
Industries**60 Other Industries*

190	Loans to Public Sector and other Undertakings (1)
800	Other Loans

Note:

- (1) This minor head is intended to record loans granted for the Machinery and Engineering Industries, which cannot be accommodated under any of the other minor heads, such as. loans to 'Engineers (India) Ltd'. "National Buildings Construction Corporation Ltd." etc.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****6885 Other Loans to Industries
and Minerals***01 Loans to Industrial**Financial Institutions*

101	Loans to Stressed Asset Stabilization Fund of Industrial Development Bank of India
190	Loans to Public Sector and other Undertakings
800	Other Loans

*02 Development of Backward
Areas*

190	Loans to Public Sector and other Undertakings
800	Other Loans

60 Others

201	Loans under Excise Relief Scheme
800	Other Loans

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****7051 Loans for Ports and Light Houses***01 Major Ports*

190

A Minor Head for each Major Port
Loans to Public Sector and other
Undertakings

800

Other Loans

02 Minor Ports

190

A Minor Head for each Minor Port
Loans to Public Sector and other
Undertakings

800

Other Loans

03 Light Houses and Lightships

190

Loans to Public Sector and other
Undertakings

800

Other Loans

60 Others

190

Loans to Public Sector and other
Undertakings

800

Other Loans

MAJOR / SUB-MAJOR HEADS
7053 Loans for Civil Aviation

MINOR HEADS

190	Loans to Public Sector and other Undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS

7055 Loans for Road Transport

MINOR HEADS

101	Loans in Perpetuity to Road Transport Corporations
190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS
**7056 Loans for Inland Water
Transport**

MINOR HEADS

190 Loans to Public Sector and other undertakings
800 Other Loans

MAJOR/SUB-MAJOR HEADS**7075 Loans for Other Transport Services****MINOR HEADS***01 Roads and Bridges*

190	Loans to Public sector and other undertakings
800	Other Loans

60 Other Transport Services

800	Other Loans
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MAJOR / SUB-MAJOR HEADS
**7425 Loans for Other Scientific
Research**

MINOR HEADS

101	Loans to Scientific Bodies for Pharmaceutical Research
190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS

7452 Loans for Tourism

MINOR HEADS

01 Tourist Infrastructure

101	Tourist Centres
190	Loans to Public Sector and Other Undertakings
800	Other Loans

60 Others

190	Loans to Public Sector and Other Undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS
7453 Loans for Foreign Trade
Export Promotion

MINOR HEADS

190	Loans to Public Sector and other undertakings
800	Other Loans

MAJOR / SUB-MAJOR HEADS

**7465 Loans for General
Financial and Trading
Institutions**

MINOR HEADS

101	General Financial Institutions
102	Trading Institutions
800	Other Loans

MAJOR / SUB-MAJOR HEADS
**7475 Loans for Other General
Economic Services**

MINOR HEADS

101	General Financial Institutions
102	Trading Institutions
103	Civil Supplies
104	Meteorology
800	Other Loans

MAJOR / SUB-MAJOR HEADS**7610 Loans to Government
Servants etc (1)****MINOR HEADS**

201	House Building Advances
202	Advances for purchase of Motor Conveyances
203	Advances for purchase of other conveyances
204	Advances for purchase of Computers
800	Other Advances

Note:

(1) Advances to Ministers, Deputy Ministers, Presiding Officers of the houses of Parliament and State Legislatures, Members of Parliament/Members of State Legislatures for the purchase of motor conveyances and House Building advance to Members of State Legislatures shall be, recorded under this Major Head.

MAJOR / SUB-MAJOR HEADS

7615 Miscellaneous Loans

MINOR HEADS

101 Loans to Contractors for Purchase of
machinery etc (Not debited to works)

200 Miscellaneous loans

G. Inter-State Settlement

MAJOR / *SUB-MAJOR HEADS*

7810 Inter State Settlement (1)

MINOR HEADS

109	Andhra Pradesh and Karnataka
110	Andhra Pradesh and Maharashtra
120	Centre and Andhra Pradesh

Note:

- (1) This major head is intended to provide for the accounting of sums due by one State Government to another under the financial settlement on the setting up of new States or under the States Reorganization Acts as well as the financial settlement between the Centre and foreign countries. Minor heads other than those provided for may be opened as and when necessary. These minor heads will close to Government in the Ledger.

H. Transfer To Contingency Fund

MAJOR / *SUB-MAJOR HEADS*

MINOR HEADS

**7999 Appropriation to the
Contingency Fund**

201 Appropriation to Contingency Fund

CONTINGENCY FUND

MAJOR / SUB-MAJOR HEADS

8000 Contingency Fund

MINOR HEADS

201 Appropriation from the Consolidated Fund (1)
Each major head in the Consolidated Fund
(Revenue Expenditure, Capital Expenditure,
Public Debt, Loans and Advances and Inter
State Settlement) as deemed necessary will
appear as a minor head.

Note:

(1) The amounts appropriated from the Consolidated Fund for transfer to the Contingency Fund, and debited under the major head "7999- Appropriations to Contingency Fund", will be credited under this minor head.

PUBLIC ACCOUNT

I. Small Savings, Provident Fund etc.

(a) *National Small Savings Fund*

MAJOR / SUB-MAJOR HEADS

8007 Investments of National
Small Savings Fund

MINOR HEADS

- 101 Investment in Special Central Government Securities issued against outstanding balances of Small Savings as on 31-3-1999
- 102 Investment in Special Central Government Securities issued against net collections of Small Savings from 1-4-1999
- 103 Investment in Special State Government Securities (1)
- 104 Investment of sums, received in NSSF on redemption of special Central/State Government securities, in special Central Government Securities

Note:

- (1) Name of the State will appear as sub-head.

(b) State Provident Funds

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

8009 State Provident Funds

01 Civil

- 101 General Provident Fund
- 102 Contributory Provident Fund
- 103 ICS Provident Fund (1)
- 104 All India Services Provident Fund

04 Interest suspense

- 101 Interest suspense Account (4)

60 Other Provident Funds

- 101 Workmen's Contributory Provident Fund
- 102 Contributory Provident Pension fund
- 103 Other Miscellaneous Provident Funds (3)

Note:

- (1) ICS (Non European Members) Provident Fund may be recorded under a separate sub-head below this minor head.
- (3) Each Provident fund will be shown distinctly under a separate sub-head.
- (4) When a Government servant is transferred permanently from one Government to another, interest on provident fund balances received from the transferring Government is held temporarily under this head pending clearance by per contra over to the fund account of the subscriber concerned.

(c) Other Accounts

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

8010 Trusts and Endowments

101	Treasury Notes(1)
104	Endowments for Charitable and Educational Institutions
105	Other Trusts (2)

Notes:

- (1) Separate sub-heads may be opened for the Treasury Notes on account of the 'Bhonsla and other Nagpur Temples' and "Non-Transferable Notes at 4% (Madras)".
- (2) Deposits of Trusts created by the 'Nizam of Hyderabad' and 'Appropriation for the maintenance of Madho Rao' will be recorded under separate sub-heads under this minor head. This minor head will include inter alia transactions relating to 'Deposits of Assam Williamson Education Endowments Fund (Assam)' 'Deposits of Gopal Chandra Trust Fund '(Assam)', 8% and 6% Perpetual loans (Madras and other similar trusts, if any, for each of which there will be specific sub-heads).

MAJOR / SUB-MAJOR HEADS**8011 Insurance and Pension Funds****MINOR HEADS**

101	Postal Insurance and Life Annuity Fund
102	Family Pension Funds (2)
103	Central Government Employees' Group Insurance Scheme (4)
104	Union Territory Employees' Group Insurance Scheme (5)
105	State Government Insurance Fund (1)
106	Other Insurance and pension Funds (3)
107	State Government Employees' Group Insurance Scheme(5)

Notes:

- (1) This minor head will record transactions connected with Insurance Schemes run by State Governments with specific sub-heads for Life Insurance Schemes and General Insurance Schemes.
- (2) This minor head will record transactions relating to Bombay Family Pension Fund of Govt. servants, Bengal Uncovenanted Service Family Fund, General Family Pension Fund of GRADE IV Governments Servants. Hindu Family Annuity Fund etc., under distinct sub-heads.
- (3) Each category of Insurance or Pension Funds will be recorded separately under distinct sub-heads.
- (4) Subscriptions recovered under the scheme will be credited to the minor head proper by all concerned accounting authorities. Apportionment thereof will however be done by the C.G.A.'s Organisation between the following two sub-heads:
 - (a) Insurance fund
 - (b) Savings Fund
- (5) The nomenclature of the minor head shall contain the name of the State or Union Territory as the case may be e.g. "Punjab State Government Employees' Group Insurance Scheme " This minor head will have two sub-heads viz.:-
 - (a) Insurance Funds
 - (b) Savings Fund

MAJOR / SUB-MAJOR HEADS
8012 Special Deposits and
Accounts

MINOR HEADS

- 101 Investment of Deposits of U.S Counterpart Funds
- 102 Special Securities Issued to Foreign Government under Bilateral Trade Agreements
- 103 Special Securities Issued to Rural Electrification Corporation
- 104 Special Securities Issued to Industrial Development Bank of India
- 105 Special Securities Issued to Unit Trust of India
- 106 Special Securities Issued to National Bank for Agricultural and Rural Development
- 107 "Special Deposits by Provident, Superannuation and Gratuity Fund"
- 108 Special *Drawing* Rights at the I.M.F
- 109 Income Tax Annuity Deposits
- 110 Compulsory Deposits
- 111 Deposits By State Bank of India
- 112 Deposits by the Kudremukh Iron ore Company Ltd.
- 113 Deposits by the Indian Oil Corporation
- 114 Deposits by the Madras Refineries Ltd.
- 11 5 Deposits by the General Insurance Corporation and its Subsidiaries
- 116 Deposits by the Life Insurance Corporation of India
- 117 Deposits of Unit Trust of India
- 118 Deposits of the I.B.R.D
- 119 National Deposit Scheme
- 120 Special Securities Issued to Nationalized Banks
- 121 Special Deposits by the Employees State Insurance Corporation
- 122 Special Deposits by the Unit Trust
- 123 Special Deposits of Employees Provident Fund Scheme (Administration Fund)
- 124 Special Deposits of Employees Deposit Linked Insurance Scheme (Administration Fund)
- 125 Petroleum Bonds (1)
- 126 Special Securities issued to Stressed Assets Stabilization Fund in consideration of stressed assets of IDBI
- 127 Special Securities issued to Food Corporation of India
- 128 Special Securities issued to Oil Marketing Companies (8.13 per cent Oil Marketing Companies' Government of India Special Bonds, 2021)
- 129 Issue of Special Bonds to Fertilizers Companies as compensation towards fertilizer subsidy

Note:

- (1) A separate sub-head may be opened for different series of Bonds.

J. Reserve Funds

(a) Reserve Funds Bearing Interest

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
8115 Depreciation/Renewal Reserve Funds	
	103 Depreciation Reserve Funds- Government Commercial Departments and Undertakings (2)
	104 Depreciation Reserve Funds- Government Non-Commercial Departments and Undertakings (2)
	105 Depreciation Reserve Funds-Investment Account (3)

Notes:

- (2) Each fund relating to each Government commercial or non-commercial department/undertaking may be recorded under a distinct sub-head below these minor heads.
- (3) Investments relating to each fund may be recorded under a distinct sub-head below this minor head.

MAJOR / SUB-MAJOR HEADS
8121 General and other Reserve Funds

MINOR HEADS

101	General and Other Reserve Funds of Govt. Commercial Departments/Undertakings (1)
102	Development fund for Agricultural Purposes
109	General Insurance Fund
110	General Insurance Fund-Investment account
111	Contingency Reserve Fund -Electricity (3) (4)
112	Contingency Reserve Fund -Electricity-Investment Account (4)
113	Amenities Reserve Fund
114	Amenities Reserve Fund-Investment Account
115	Natural Calamities Unspent Marginal Money Fund
116	Natural Calamities Unspent Marginal Money Fund-Investment Account
117	Employees Welfare Fund (Andhra Pradesh State)
118	National Fund for control of drug abuse
122	State Disaster Response Fund
124	Price Stabilization Fund
125	Pharmaceutical Research and Development Support Fund

Notes:

- (1) This minor head will record transactions on account of General Reserve Funds of Government commercial departments such as the General Reserve Fund of Light Houses and Lightships, and Deposits of other Reserve Funds of Government commercial undertakings. Each fund may be recorded under a distinct sub-head.
- (3) Interest on the balances of this fund as well as interest and dividends on securities purchased from this Fund are credited to this Fund.
- (4) These minor heads will include also the transactions on account of the Contingency Reserve Funds of the Nuclear Power Schemes. For this purpose a separate sub-head may be opened for the Contingency Reserve Fund of each Nuclear Power Station.

(b) Reserve Funds not Bearing Interest

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

8222 Sinking Funds

*01 Appropriation for
reduction or avoidance
of Debt*

101 Sinking Funds (1)
102 Other Appropriation (2)

*02 Sinking Fund Investment
Account (3)*

101 Sinking Fund-Investment Account

Notes:

(1) This head is credited with the amount set apart each year for the sinking fund created for a loan by charge to "2048- Appropriation for Reduction or Avoidance of Debt" and with the profits realised on investment of balances in the Fund. The charges connected with the redemption of debt by direct discharge are debited to the head "Internal Debt". On the maturity of the loan, the balance outstanding under this head is credited to the head "8680- Miscellaneous Government Account-Ledger Balance adjustment account".

In cases of securities purchased and cancelled before maturity, the purchase price of the securities is debited initially to "Sinking Fund Investment Account." On actual cancellation of the securities, the nominal value of the securities cancelled is debited to the head 'Internal Debt by contra credit to the 'Sinking Fund investment Account' to the extent of the original purchase price and loss or gain, due to difference between the purchase price and the face value of the securities is debited or credited to this head (Sinking Fund). Simultaneously an amount equivalent to the nominal value of the securities cancelled is credited to "8680- Miscellaneous Government Account Ledger Balance Adjustment Account" by per contra debit to this head.

A Consolidated Sinking Fund for all loans floated, instead of each individual Sinking Fund hi respect of each such loan can be maintained at the option of the concerned Government provided contributions representing each loan are continued to all the Sinking Funds, the maintenance of which is obligatory under any law or any understanding given by the Government in the case of any such loan.

(2) This head will be closed to "8680- Miscellaneous Government Account-Ledger Balance Adjustment Account".

(3) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent when the securities are sold, and any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt-Sinking Funds". Interest realised on securities purchased on the investment account should be credited and any payment of advance interest on securities purchased on that account should be debited to the head 'Sinking Fund' unless the respective Governments decide that such receipt on interest and payment of advance interest on securities purchased will be taken to the revenue account under "0049- Interest Receipts 2049 - Interest payments".

MAJOR/SUB-MAJOR HEADS
8223 Famine Relief Fund (3)

MINOR HEADS

101	Famine Relief Fund (1)
102	Famine Relief Fund-Investment Account (2)

Notes:

- (1) In States where this statutory fund is styled under a different name such as " West Bengal Famine Insurance Fund" in West Bengal, the nomenclature of this minor head may be modified accordingly. When more than one fund other than this statutory fund is in operation in 'any State e.g. Famine Fund Deposit Account (Bihar) each such fund may be exhibited under a separate sub-head, below this minor head. The account of this fund may be exhibited under the following distinct sub-heads: -

Receipts

Transfers from the revenue account
Interest receipts.
Gain on realization of securities
Other receipts

Payments

Transfers to the revenue account.
Transfers to general balances for repayment of debt.
Transfers to the general balance for financing loans to cultivators etc. Loss on realization of securities.
Other payments.
Wherever it is decided to transfer amount from this fund to general balance either for repayment of debt or for financing loans to cultivators etc. such amounts shall be debited to the sub-heads "Transfers to general balance for repayment of debt" and "Transfers to general balances for financing loans to cultivators etc." respectively by per contra credit to "8680- Miscellaneous Government Account-Ledger Balance Adjustment account".

- (2) The sub-heads will be "Purchase of Securities" and "Sale of Securities".
(3) The term "Famine" is to be interpreted in the widest sense to cover Natural Calamities of all types such as floods, drought, earth-quakes etc.

MAJOR / SUB-MAJOR HEADS
8224 Central Road Funds (I)

MINOR HEADS

101 Central Road Fund (1)

Notes:

(1) This fund is constituted out of the proceeds of excise and import duties on motor spirits earmarked for road development. The amount sanctioned each year for transfer to this fund is credited to this head by contra debit to the major head '3054 Roads and Bridges' in the accounts of the Central Government. Out of this amount 80% is allocated to the States etc and the balance 20% is retained by the Central Government as ordinary reserve to which is also added receipts accepted from other sources which are treated as Special Reserves.

The accounting procedure for allocations from this fund and expenditure there from is as under:-

A. Central Government and Union Territory Governments without Legislature
Direct expenditure on roads etc. incurred and to be met out of the allocations from the Fund (Ordinary or Special) and the expenditure on the Roads wing of the Ministry of Transport are initially debited to major head '3054- Roads and Bridges' or any other appropriate head of account concerned and '3451- Secretariat-Economic Services' respectively. The debits under these heads are subsequently set off by transfer of equivalent amount from this fund.

B. State Governments

The amounts allocated to the State Governments whether from the 80% allocation to the States or from the Reserves are debited in the Central Books to the major head '3601- Grants-in-aid to State Governments'. This head is relieved simultaneously by a deduct entry by transfer of equivalent amounts from this Fund.

In the State Accounts, the amounts so received are credited to the major head '1601- Grants-in-aid from Central Government'. Out of these amounts, the allocations other than those from reserves, are credited to major head '8449- Other Deposits-Subventions from Central Road Fund', by per contra debit to the major head '3054- Roads and Bridges' or any other appropriate head of account concerned. Such of the expenditure under this major head as is to be met out of the allocations other than those from the Reserves, is set-off by transfer of the equivalent amounts from the deposit head mentioned above.

C. Union Territories with Legislature

The amounts sanctioned to the Union Territories with Legislature are debited in the accounts of the Central Government to the major head '3602- Grants-in-aid to Union Territory Government'. This head is relieved simultaneously by transfer of equivalent amounts from this fund.

In the books of the Union Territory Governments with Legislature these grants are credited under the major head '1601- Grants-in-aid from Central Government. The expenditure in reimbursement of which these grants are made, is debited to the Major head '3054- Roads and Bridges'.

MAJOR/SUB-MAJOR HEADS**MINOR HEADS****8225 Roads and Bridges Fund***01 National Highways**Permanent Bridges Fees**Fund (1)*

101 National Highways Permanent Bridges Fees Fund

*02 State Roads and Bridges**Fund*

101 State Road and Bridges Fund

102 State Road and Bridges Fund-Investment
Account**Notes:**

- (I) This Fund is constituted out of the proceeds of levy of fees for services rendered relating to the use of permanent bridges costing more than Rs.25 lakhs each, completed and opened to traffic on or after 1st April, 1976 on National highways. The proceeds from the fees shall initially form part of the Consolidated Fund of India under the major head "1054". The expenditure incurred by the State/U.T. Governments for collection of fees shall be reimbursed to that Government at actuals for each bridge subject to a maximum limit of 12% of the total collections effected within the State/UT and shall be debited to the sub-head " Cost of collection of fees payable to State Govt./U.T. Governments' below the major and minor heads "3054-Roads and Bridges -Fees on National Highways permanent Bridges"

A sum equal to the amount estimated to be received during a year shall be provided for transfer to the Fund Account by contra debit to the major head 3054 Roads and Bridges" in the account of the Central Government, Similarly, the debit initially appearing in accounts on account of cost of collection below the major head '3054" referred to above shall also be relieved by debit to the Fund Account by contra credit to the major head "3054". The procedure prescribed in para 3.4 of the General Direction shall be followed for this purpose. The amount outstanding to the credit of the Fund will be allocated by the Central Government for development of National Highways in the State and Union Territory Governments and the amount so allocated shall, as far as possible, be equal to the net fees collected in the respective States/UTs under these Rules.

The allocation so made to the States and Union Territory Governments shall be over and above the normal plan allocation which shall be augmented to the extent of net proceeds as stated above. The proceeds of the fees remaining unutilized at the end of a financial year shall not lapse at the close of that financial year but shall be available for being utilized during subsequent year or years against the individual works to be approved by the Central Government.

MAJOR / SUB-MAJOR HEADS
8226 Depreciation/Renewal
Reserve Fund

MINOR HEADS

101	Depreciation Reserve Funds of Government Commercial Departments/Undertakings (1)
102	Depreciation Reserve Funds of Government Non-Commercial Departments (1) (2)

Notes:

- (1) Please see Note (2) below the Major head '8115- Depreciation/Renewal Reserve Funds'.
- (2) This minor head is intended to record the transactions on account of Depreciation Reserve Funds of Non-commercial Departments of Governments like the Government Presses.

MAJOR / SUB-MAJOR HEADS
8228 Revenue Reserve Funds

MINOR HEADS

101	Revenue Reserve Funds (1)
102	Revenue Reserve Funds-Investment Account

Note:

- (I) The minor head is intended to record such funds as 'Special Revenue Reserve Fund (Gujarat)' and similar other temporary Revenue Reserve Funds, if any, in other States, which should be distinctly recorded under sub-heads below this minor head.

MAJOR/SUB-MAJOR HEADS**8229 Development and Welfare Funds****MINOR HEADS**

101	Development Funds For Educational Purposes (1)
102	Development Funds For Medical and Public Health Purposes (2)
103	Development Funds For Agricultural Purposes (3)
104	Development Funds For Animal Husbandry Purposes (9)
105	Sugar Development Fund
106	Industrial Development Funds (5)
107	Funds for Development of Milk Supply
108	Mining Areas Development Funds
109	Cooperative Development Funds (4)
110	Electricity Development Funds (6)
111	Capital Construction Funds
112	Port Development Funds
113	Port Development Funds-Investment Account
114	Mines Welfare Funds (7)
115	Cine- Workers Welfare Fund
119	Employment Guarantee Fund
121	Performance Award Fund
123	Consumer Welfare Fund (10)
200	Other Development and Welfare Fund (8)

Notes:

- (1) This minor head will include funds like 'University Fund', "Library Funds'. "Scholarship Fund', 'Education Cess Fund', 'Non - Government Schools and 'Colleges Loan Fund (Assam),' 'Fund for Development of Hindi and other State Languages' etc., which would be recorded under distinct sub-heads. Where any such fund is invested, the corresponding investments should also be exhibited under a distinct sub-head.
- (2) This head includes funds like Hospital Funds' Fund for Research and development of Haffkine Institute', 'Fund for development of Water Supply (Madras)' etc.. which should be recorded under distinct sub-heads. Where any of the funds are invested. the corresponding investment should also be exhibited under distinct sub-head.
- (3) This includes "State Agricultural Credit Relief and Guarantee Fund', "Sugar Cane Cess Fund', etc. which should be recorded under distinct sub-heads. Where any of the funds are invested, the corresponding investments should also he exhibited under distinct sub-heads.
- (4) This includes 'State Co-operative Development Fund'.
- (5) Includes 'Industrial Loan Fund', Industrial Research and Development Fund'. 'Cotton Textile Fund' 'Reserve Fund for protection of Sugar Industry' etc. as distinct sub-heads. If any of these funds are invested. the investment accounts should be exhibited under distinct sub-heads.

- (6) Includes 'Special Reserve Fund-Electricity', 'Special Reserve Fund-Electricity Investment Account', etc. as distinct sub-heads.
- (7) "Mica Mines Welfare Fund", "Coal Mines Labour Housing and General Welfare Fund", "Coal Mines Central Rescue Station Fund", "Kerala Mining Areas Welfare Fund" "Salt Mines Welfare Fund" etc. will appear as distinct sub heads under this minor head.
- (8) Includes 'Defence Modernisation Fund', Mandi Development Fund', 'Special Development and Reserve Fund (Mysore, 'Village Development Fund', 'Fund for village reconstruction and Harijan uplift', 'Teachers, gratuity fund', "Fund for the benefit of cotton growers', 'Fishermen's relief fund', 'Flood and Hue emergency fund'. 'Sugar Research and Labour Housing Fund', 'Fund for the promotion of education amongst the educationally backward classes, etc., as distinct sub-heads.
- (9) Includes 'world food programme-maize fund' as a distinct sub-head.
- (10) The debits to Consumer Welfare Fund under this head on this account may be adjusted by per -contra credit to sub-head 'Deduct - Amount met from Consumer Welfare Fund' under the minor head 'Transfer from reserve funds' below major heads, 3456, 3601 & 3602 which may be opened according to the need.

MAJOR / SUB-MAJOR HEADS**MINOR HEADS****8235 General and other Reserve Funds**

101	General Reserve Funds of Government Commercial Departments! Undertakings
102	Zamindari Abolition Fund
103	Religious and Charitable Endowment Funds
105	General Insurance Fund (1)
106	General Insurance Fund-Investment Account (1)
107	Ethyl Alcohol Storage Facilities Fund
108	Ethyl Alcohol Effluent Disposal Facility Fund
110	Food Grains Reserve Fund
111	State Disaster Response Fund
112	State Disaster Response Fund - Investment Account
114	State Renewal Fund (4)
116	Investor Education and Protection Fund
117	Guarantee Redemption Fund
119	National Calamity Contingency Fund
120	Guarantee Redemption Fund – Investment Account
121	MUTP loan repayment reserve fund
126	Central Electricity Regulatory Commission Fund
127	Warehousing Development and Regulatory Authority Fund
128	National Social Security Fund for Unorganized Labour
129	National Clean Energy Fund
200	Other Funds (2)
201	Other Funds-Investment Account (3)

Notes:

- (1) Transactions relating to "Motor Vehicles (Third Party) Insurance Fund" and the corresponding investments should be shown under distinct sub-heads. Also includes transactions pertaining to the following funds which should be recorded under distinct sub-heads.
 - (i) Emergency Risks (Goods) Insurance Fund, 1962
 - (ii) Emergency Risks (Factories) Insurance Fund, 1962
 - (iii) Emergency Risks (Goods) Insurance Fund, 1971
 - (iv) Emergency Risks (Undertakings) Insurance Fund, 1971
 - (v) War Risks (Marine Hulls) Re-insurance Fund, 1971
- (2) Includes the following funds, which should be recorded under distinct sub-heads.
 - (i) Publication Fund (Assam).
 - (ii) Magh Mela Fund (U.P)
 - (iii) Nazul Fund (Lucknow).
 - (iv) Motor Transport Reserve Fund.
 - (v) State Equalisation Fund.
 - (vi) Silver Redemption Fund.
- (3) Investments' in respect of the various funds referred to in Note (2) if any, should be recorded under distinct sub-heads under this minor head.
- (4) The nomenclature of the minor head shall contain the name of the State or Union Territory, as the case may be.

K. Deposits and Advances

(a) *Deposits Bearing Interest*

MAJOR / SUB-MAJOR HEADS

8336 Civil Deposits

MINOR HEADS

101	Security Deposits (I)
800	Other Deposits

Note:

- (1) This will also record Security Deposits deposited by Emigrants prior to 14-9-87 (which were also earning interest with the banks) under Emigration Rules, 1983 and which are transferred by State Bank of India, Bombay and State Bank of Patiala, New Delhi to Government Accounts.

MAJOR / SUB-MAJOR HEADS
8338 Deposits of Local Funds

MINOR HEADS

101	Deposits of Municipal Corporations (1)
102	Deposits of State Transport Corporations
103	Deposits of State Housing Boards
104	Deposits of other Autonomous Bodies (2)

Notes:

- (1) Deposits in respect of each Municipal Corporation may be shown under a distinct sub-head.
- (2) This minor head will record interest bearing deposits of autonomous bodies which have been declared as Local Funds. Deposits in respect of each such fund will be recorded under a distinct sub-head.

MAJOR / SUB-MAJOR HEADS**8342 Other Deposits****MINOR HEADS**

101	National Defence Fund
102	Deposits of Shipping Development Fund
103	"Deposits of Government Companies, Corporations etc. (1)
104	"Coal Mines Pension Scheme, 1998"
105	"Coal Mines Deposit-Linked Insurance Scheme, 1976"
106	"Employees' Family Pension Scheme, 1971"
107	Deposits Towards Payment of Estate Duty
112	Field Deposits
113	Solarium Fund
116	Deposits of State Bank of India under NRI Bonds Scheme.
117	Defined Contribution Pension Scheme for Government Employees
120	Miscellaneous Deposits (2)

Notes:

- (1) Deposits of each Government Company/Corporation will be recorded under a separate sub-head.
- (2) This is a residuary head, intended to record all types of miscellaneous deposits with a distinct sub-head for each type of deposit.

(b) Deposits Not Bearing Interest

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

8443 Civil Deposits

101	Revenue Deposits (1)
103	Security Deposits (3)
104	Civil Courts Deposits (4)
105	Criminal Courts Deposits
106	Personal Deposits (5)
107	Trust Interest Funds (6)
108	Public works Deposits
109	Forest Deposits
110	Deposits of Police Funds
111	Other Departmental Deposits
112	Deposits for purchases etc. in India (7)
113	Deposits for purchases etc, abroad (8)
114	Export Trade Deposits
115	Deposits received by Government Commercial Undertakings
116	Deposits under various Central and State Acts (9)
117	Deposits for work done for Public bodies or private individuals (10)
118	Deposits of fees received by Government servants for work done for private bodies.
119	Companies Liquidation Accounts (11)
121	Deposits in Connection with Elections (13)
122	Mines Labour Welfare Deposits (14)
123	Deposits of Educational Institutions
124	Unclaimed Deposits in the G.P. Fund (15)
125	Unclaimed Savings Bank Deposits
126	Unclaimed Deposits in other Provident Funds (15)
129	Deposits on a/c of cost price of Liquor, Ganja and Bhang
130	Provident Societies Liquidation Account (12)
800	Other Deposits (16)

Notes:

- (1) Revenue deposits are made in Revenue Courts or in connection with revenue administration.

- (3) These will include earnest money deposits made by intending tenderers of the Civil Defence Departments, and Security Deposits realised by the Police Department under the Motor Vehicles Tax Act or other Acts. In the case of earnest money deposits of intending tenderers of the P.W.D., these relating to successful tenderers, where the Departmental officers of the P.W.D. desire that these deposits should be transferred to the credit of the P.W. Department as security deposit of contractors, they may be transferred to the minor head "P.W.D.

deposits' in terms of 188 of Central Government Accounts (R & P) Rules 1983. This head also includes cash security deposits realised under the financial rules of the Government and Security Deposits under Emigration Rules, 1983. Cash security deposits of subordinates of the P.W.D. realised in public works divisions will, however, be credited under the minor head 'public works deposits'.

- (4) Under Civil Court Deposits, Supreme Court, High Courts, Small Causes Courts and Income-tax Officers who receive such deposits may be distinguished in inner columns.
- (5) 'Personal Deposits' are deposits of which a banking account only is kept (not being Civil or Criminal Court Deposits). Details such as "Wards" and "Attached Estates Deposits" and "Trusts and Endowments" may be kept in the local accounts.
- (6) This head is intended as a "Personal Deposit" for accommodating receipt on account of interest on the securities held by the Accountants General and other Government Officers acting as Treasurers of Charitable Endowments under the Charitable Endowments Act, and also for making payment of arrears of interest etc. from out of the accretions and balances lying at the credit of this head.
- (7) This head is intended to record inter-alia the deposits received from Municipalities and other outside bodies etc., on account of value of stores purchased by them through the Director General of Supplies and Disposals of Government of India or other Central stores purchases organisations etc. in the State Government.
- (8) Amounts deposited in respect of purchase and procurements under foreign Credit/Loan agreements are adjusted under a sub-head "Purchases under Credit/Loan agreements", while those relating to other purchase and procurements, viz., through the I.S.M. etc. are taken to a sub-head "Other purchases." Suitable detailed heads may be opened for each Credit/Loan agreements wherever necessary. Another subhead "Miscellaneous" is intended to account for the rupee deposits made by the State Electricity Boards on account of inspection charges.
- (9) Deposits in respect of each "Act" may be shown under a distinct sub-head, such as "Deposits under Section 22-D of Minimum Wages Act, 1948", "Deposits under the Contract Labour (Regulations and Abolition) Act, 1970", "Deposits of the surplus estates of deceased officers, deserters and others of the Indian Army", "Deposits under the Bombay Public Conveyance Act", etc.
- (10) Sums received in advance from Municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies are credited to this head. Fees deposited by the Indian Nationals for procurement of Educational Certificates etc. for them from the Bangladesh authorities (Through Indian High Commission in Bangladesh) will also be recorded under this minor head.
- (11) This head is intended to record the credits on account of unclaimed dividends and undistributed assets of companies in official or voluntary liquidation.

- (12) This head receive the sums made over by the liquidators to the Superintendent of Insurance under Section 93(5) of the Insurance Act, 1938. If within a period of five years from the date on which any sums have been made over to the Superintendent of Insurance an order of a Court of competent jurisdiction has not been obtained at the instance of any claimant to such sums for their disposal, the said sums shall become the property of Government.
- (13) The deposits under this minor head are to be classified under the following sub-heads:
1. Deposits made by candidates for State/Union Territory Legislature.
 2. Deposits made by candidates for Parliament
 3. Deposits made for election petitions.
 4. Deposits made for election appeal.
 5. Deposits made by Candidates for Presidential/Vice Presidential Elections.
- (14) Deposits on account of the Coal, Mica and Other Mines may be shown under distinct sub heads.
- (15) The sums lying at the credit of the subscribers in these Provident Funds, of which payments have not been taken within the prescribed period after they become payable under the P.F. rules, should be transferred to these heads at the end of each year, and dealt with under the ordinary rules relating to deposits. namely that action shall be taken to lapse all deposits to Government. keeping in view the provisions of Rule 189 of Central Government (Receipt and Payment) Rules, 1983 or Rule 635 of C.T.Rs. or the corresponding provisions in the State Treasury Rules/Codes etc. The amount should by transfer be credited to the head of account "0075-Misc. General services-unclaimed deposits", after keeping a note in the Register of deposits against the relevant items.
- (16) This residuary minor head includes all other categories of deposits, which cannot be brought under the other distinct minor heads under this major head. These include "Deposits of the District Chowkidar Reward Fund, Assam", "Deposits of the Assam Village Development Fund", "Deposits of the Coal field Recruiting Organisation", "Municipal Taxes on Government Residential Buildings", "Sinhastha Mela Fund (MP)", "Official Receivers Remuneration Fund", "Cash Deposits of retiring Government servants" etc. Separate sub-heads may be opened for each of these deposits, under this minor head.

MAJOR / SUB-MAJOR HEADS**8448 Deposits of Local Funds****MINOR HEADS**

101	District Funds
102	Municipal Funds
103	Cantonment Funds
105	State Transport Corporation Funds
107	State Electricity Boards Working Funds
108	State Housing Boards Funds
109	Panchayat Bodies Funds (1)
110	Education Funds
111	Medical and Charitable Funds
112	Port and Marine Funds
120	Other Funds (2)

Notes:

- (1) Includes funds such as "Panchayat Samiti Funds", "Village Panchayat Funds", "Zila Parishad Funds" etc. which may be exhibited under distinct sub-heads.
- (2) Includes all other miscellaneous funds such as "Town and Bazar Funds" which may be shown under distinct sub-heads.

MAJOR / SUB-MAJOR HEADS**8449 Other Deposits****MINOR HEADS**

102	Cement Regulation Account
103	Subventions from Central Road Fund (1)
104	Deposits of Mines Provident Fund
105	Deposits of Market Loans (3)
108	Deposits of Local Bodies for discharge of Loans (2)
109	Levy Sugar Price Equalization Fund
110	Personal injuries (Compensation and Insurance) Fund
111	Drug Prices Equalization Fund
112	Coconut Development Fund
113	Oil-seeds and Vegetable Oil Development Fund;
114	Advance Deposits for IDA Aided Projects (6)
115	Advance Deposits for IBRD Aided Projects (7)
117	Advance Deposits for IFAD Aided Projects (8)
118	Advance Deposits for Japanese grants aided project (9)
119	Advance Deposits for ADB assisted Projects (10)
120	Miscellaneous Deposits (4)

Notes:

- (1) See Note (I) below the major head "8224 Central Road Fund".
- (2) Represents deposits of Sinking Funds created by local bodies for discharge of loans taken from Government.
- (3) Subscriptions received towards various market loans floated by the state/Central Governments are initially recorded under this minor head. pending eventual transfer to the major head "Internal Debt of the State Governments/Central (Government Market Loans" on receipt of details from the Reserve Bank of India. Bombay.
- (4) This residuary minor head is intended to record transactions on account of deposits which cannot be accommodated under any of the other minor heads under this major head. Separate sub-heads may be opened for each type of such deposits.
- (5) The following are the authorised sub heads under this minor head.
 - (i) Transition Account under Indo-US Agreement,1974.
 - (ii) Cooley Account under the Indo-US Agreement. 1974.
 - (iii) Rupee Account under the Indo-US Agreement.1974.
 - (iv) Dollar Denominated Account under the Indo-US Agreement.1974.
- (6) Each IDA Project will be shown as sub-head.
- (7) Each 113R1) Project will be shown as sub-head with detailed head there under as IBRD Loan No.
- (8) Each IFAD Project will be shown as sub-head as IFAD Credit No. etc.
- (9) Each Japanese Grants aided Project will be shown as sub-head as Trust Account No. (JPY) etc.
- (10) Each ADB Project will be shown as a sub-head as "ADB Loan No. etc.

(4) Advances

MAJOR/SUB-MAJOR HEADS

8550 Civil Advances

MINOR HEADS

101	Forest Advances
102	Revenue Advances (1)
103	Other Departmental Advances(2)
104	Other Advances(3)

Notes:

- (1) Will be divided under two sub heads with details as follows

Sub-Heads

Advance for Survey
Operations

Detailed Heads

Advances for boundary pillars.

Revenue Survey Advances.

Talukdari settlement advances.

Cost of survey marks.

Cost of boundary marks

recoverable from landholders.

Cost of boundary marks pending

completion of survey operation.

Excise Advances

Abkary Advances

- (2) Separate sub heads may be opened for each type of advance granted for departmental purposes. Separate sub heads may be opened for departmental advances granted by High Commission for India in London.
- (3) Includes advances for rest camps granted by Civil Officers for marching of troops and advances to the families for deceased Government servants under the provisions of Rule 262 (2) of GFRs 1963 or other similar provisions of State Financial Rules. This will also include transactions of the nature of Special Advances. For each such advance, a separate sub-head may be opened.

(b) Suspense

MAJOR / SUB-MAJOR HEADS

8658 Suspense Accounts (1)

MINOR HEADS

101	Pay and Accounts Office-Suspense (2)
102	Suspense Account (Civil) (3)
107	Cash settlement Suspense Account (4)
108	Public Sector Bank Suspense (5)
109	Reserve Bank Suspense-Headquarters (6)
110	Reserve Bank Suspense-Central Accounts Office (7)
111	Departmental adjusting account (8)
112	Tax Deducted at Source (TDS) Suspense (9)
113	Provident Fund Suspense
115	Suspense Account for purchases etc. abroad (10)
117	Transactions on behalf of the Reserve Bank (11)
119	Additional Wages Deposit Suspense Account (10)
120	Additional Dearness Allowance Deposit Suspense Account (old) (10)
121	Additional Dearness Allowance Deposit Suspense Account (new) (10)
123	A.I.S Officers' Group Insurance Scheme (12)
124	Payments on behalf of Central claims organisation-Pension and Provident Fund (10)
129	Material Purchase settlement suspense Account (13)
134	Cash Settlement between Accountant General, Jammu and Kashmir and other State Accountants General.
135	Cash Settlement between Accountant General, Sikkim and other State Accountants General.
136	Customs Receipts awaiting transfer to the Receipt Head

Notes:

- (1) This major head will be operated by Central Government Ministries/Departments (excepting Defence, Railways, Posts and Telecommunications), State Governments and Union Territories Governments/Administrations. The amounts placed under various suspense minor heads below this major head will be cleared by minus debit or minus credit as the case may be.
- (2) This head is intended for the initial record of inter-Governmental transactions arising in the books of a Central P.A.O. separated Accounts Officers of Union Territories, and by Accountants General where the other party involved is a P.A.O. Separate sub-heads "Transactions adjustable (Name of the Central PAO/State Accountant General / Railways /Defence/ Posts/Telecommunication Accounts Officer concerned) will be opened under this minor head for each Accounts Officer with whom transactions are to be settled. This minor head is not to be operated in cases where the transactions of Receipts and Payments that are eventually to be credited or debited under Consolidated Fund excepting the transfer of outstanding balances under HBAJMCA from one Ministry/Department to another. For such cases General Directions No. 2.3 and 3.1 may please be referred to. P.A.O. Supply would continue to operate this minor head as hithertofore.

- (3) Minor Head is subdivided into
- (a) Treasury Suspense
 - (b) Objection Book Suspense
 - (c) Outstation Pay Bills for March
 - (d) Unclassified Suspense
 - (e) Cheques cancelled but paid
 - (1) Other Miscellaneous items
 - (g) Account with Railways
 - (h) Account with Defence
 - (i) Account with Posts
 - (j) Account with Telecommunication
 - (k) Account with Accountant General
 - (1) H.B.A. Suspense
 - (m) Motor conveyance Advance Suspense
 - (n) N.D.F. Suspense
 - (o) Un-credited items under e-payments

Sub-head (a) is meant to be operated upon in the books of Accountant General to accommodate provisionally difference noticed between figures incorporated in Treasury Lists of Payments/Cash Accounts, and the corresponding schedules of payments/receipts accompanying thereto, which could not be rectified at the stage of incorporation of the figure of the list of Payments/Cash Account in the Detail Book. Cases where the schedules themselves are wanting along with the supporting vouchers etc. may also be adjusted under this sub-head. The amounts initially kept under this sub-head will be cleared and taken to the heads of accounts concerned when the differences are settled on receipts of necessary clarifications/wanting schedules etc. from the Treasury Officers.

Sub-head(b) will be operated upon by compilation sections of A.G.'s Offices when during the course of compilation of vouchers with reference to the Schedules of payments from treasuries, vouchers are found wanting and thereby a difference is credited between the Schedule of totals and total of the vouchers compiled. By operating on this head, response by minus debit should be made in the classified Abstracts to the full amount of the debit earlier given to the head 'Departmental Adjusting Account' (equal to the totals of Treasury Schedules). The amounts initially taken under this sub-head, will be cleared minus entries under this sub-head by per contra debit to the head of account concerned. Sub-head(c) is meant for initial recording of expenditure on account of payment of outstation pay allowances etc. for March by hank drafts issued in the month of March which is to be adjusted against the final head of account in the accounts for the month of April. Such initial debits will be cleared by affording minus debits.

Sub-head(d) will be operated upon by Accountants General to adjust provisionally items received through the Inward Settlement Account from other Accountants General / Pay and Accounts Officers for which full particulars/vouchers etc. are wanting.

Sub-head(e) will be operated in circumstances where the original cheque had been cancelled and fresh cheque in lieu thereof had been issued but later on the original cheque had been found to have been encashed. This sub-head will be cleared by recovery of the amount from the payee or otherwise written off.

Sub-head (g), (h), (i) and 6) are meant to be operated only in the State Section of the books of an Accountant General for affecting settlement of transactions with Railways, Defence, Posts and Telecommunication arising in his books. Detailed heads corresponding to each Accounts Officer or Railways / Defence / Posts / Telecommunications with whom transactions are required to be settled by each Accountant General may be opened under these sub-heads according to actual requirements. Sub-head (k) will be operated upon by the Accountant General of U.T. Governments/Administrations in the Central Section for initial accounting and subsequent settlement of transactions originating in their accounts which are finally adjustable in the accounts of another Accountant General.

The heads at (l) and (m) will be operated upon for adjustments of missing credits/debits of House Building Advance/Motor conveyance Advances relating to pre-departmentalization period on the basis of collateral evidence. These Heads will also be operated upon in the Accounts of State Governments for adjusting the missing credit/debit of H.B.A./M.C.A. of the State Government Employ fees adjusted on collateral evidence basis. The sub-head at (n) will be operated by all the Civil Accounts Officers including Accountants General in whose books the N.D.F. collections appear as deduction from the salary etc. bill of the Government servants. This head will be cleared by issue of cheque/demand draft in favour of the R.B.1.

The sub-head at (o) will be operated upon by PAOs to account for the un-credited items under E Payments, received from the accredited bank. This head shall be cleared by issuing cheques to the concerned parties or otherwise in consultation with DDO concerned

- (4) Central (Civil) From 1-4-93, this minor head will not be operated for fresh transactions by the Central Pay and Accounts Offices excepting Cabinet Secretariat. However, this head will be operated for clearing the old balances. State Government

This minor head will be used for settlement or transactions between public works divisions rendering accounts to the same Accountant General and will be operated in the State Books receiving compiled accounts from the Public Works Divisions. The intention is that this minor head will exclusively be operated upon initially as a transitory head by a Works Division which renders services/makes supplies to another Works Division (or accept some receipts/revenue on behalf of another Division pending issue of cheques or Bank Drafts by it to the Division clearance thereof by it on receipt of cheque or bank draft from the recipient Division or pending concerned). For the detailed procedure to be followed in this regard a reference is invited to Appendix 7 to C.P.W A. Code.

- (5) This minor head will be operated upon by Central Government's Pay and Accounts Offices which are banking with Public Sector Banks. Amounts of cheques issued by the concerned PAO and by cheque drawing D.D.Os in account with the PAO, paid by the accredited Public Sector Bank will be credited to this minor head by affording per contra minus credit to '8670- Cheques and Bills etc. Amount of receipts scrolls by the Public Sector Banks will be debited to this minor head by affording corresponding credit to the relevant receipt heads. On receipt of the monthly statement of transactions from the R.B.I. (C.A.S.) Nagpur credits and debits under this minor head will be cleared by the Principal Accounts Office by affording minus credits and minus debits to the extent of amounts adjusted on account of these transactions in the books of the R.B.I. This minor

head has been introduced with a view to keep apart total amount of the transactions which have occurred at Public Sector Banks but which are yet to be adjusted against the Central Government Account maintained by the R.B.I. (C.A.S.) Nagpur.

The progressive balances outstanding on credit and debit sides under the minor head Public Sector Banks Suspense in the books of the Principal Accounts Officer concerned will represent respectively the payments and receipts of the Ministry/Department handled by its accredited Public Sector Bank for which either settlement remains to be effected between the Public Sector Bank and the Reserve Bank of India or non-clearances therefrom by the Principal Accounts Offices due to non-receipts of monthly statement (s) of transactions from the RBI CAS, Nagpur before the close of the monthly accounts of relevant month. Causes for the said non-settlement will generally be (i) delay in receipt of memorandum transaction (s) by link bank from branch banks, (ii) delay or omission on the part of link banks in including the amount of branch bank memorandum in their daily advice to Reserve Bank of India, (iii) difference between amounts indicated in branch bank memo (which gets reflected in link bank advice) and the correct amounts of cheques paid / receipt challans scrolled and (iv) erroneous classification of transactions of a Ministry/Department against another Ministry/Department in its advice (s) by a branch or link bank of a Public Sector Bank which handles transactions of more than one Ministry/Department. Similarly, in the monthly Civil Accounts of the Government of India consolidated by the Controller General of Accounts, progressive figures of credit and debit balances outstanding under the head 'Public Sector Bank Suspense' will give a total picture thereof relating to all Civil Ministries/Departments put together.

- (6) This head will be operated by Accountants General in their State Section of accounts and by Accountants General of U.T. Governments / Administrations in their Central Section of account in connection with debits and credits appearing in bank scrolls on account of cash settlement of inward accounts received by him on account of inter-Government transactions from a separated Pay and Accounts Office or Accounts Officers of Defence, Railways, Post and Telecommunication pending adjusting of the accounts received from the other party. Separate sub-heads "Transactions adjustable by (Name of the Central PAO/Defence/Railways/Posts/ Telecommunication Accounts Officer) "shall be opened under this major head for each Accounts Officer with whom the transactions are to be settled. The amounts so adjusted will be cleared by minus debit or minus credit, as the case may be.
- (7) This minor head is credited by the Principal Accounts Office etc at the time of issuing advices to the Reserve Bank of India, Central Accounts Section, Nagpur to effect transfer from the balances of Central Government (Civil) to that of the State Government (except J&K and Sikkim Governments) in connection with payment of loans, Grants-in-aid, State Government share of Income-Tax, Union Excise duty etc. by debiting the concerned heads in their books. This Suspense head will be cleared by means of a minus credit by per contra credit to the head "8675 - Deposits with Reserve Bank - Central Civil" on receipt subsequently of the clearance memo from the Reserve Bank of India, Central Accounts Section, Nagpur. At the time of State Accountant General advises the Reserve Bank of India, Central Accounts Section, Nagpur with a copy to the Principal Accounts office of the Ministry/Department concerned. On receipt of the advice the Central Accounts Office of the Reserve Bank of India, Nagpur debits the balances of State Government and passes on the credit to the Central Government

under intimation to the Principal Accounts Office concerned On receipt of the copy of the advice from the Accountant General and/or the intimation from Central Accounts Office of the Reserve Bank of India, the Principal Accounts Office credits the appropriate loan/interest head by contra debit to 'Reserve Bank Suspense - Central Accounts Office'. On receipt of clearance memo from the Reserve Bank, the Principal Accounts Office links it with the copy of the advice from the A.G. and /or intimation from the Reserve Bank and clears the suspense head by "minus " debit by per contra debit to the head "8675 Deposits with the Reserve Bank - Central Civil" by means of a Transfer Entry. The State Accountant General debits this suspense head on receipt of copy of advice from the Principal Accounts Office of the Union Ministry/ Department in State Section of his books by per contra credit to the relevant minor heads under the appropriate major head. At the time of issue of an advice for repayment of loan and payment of interest thereon to the Reserve Bank of India, Central Accounts Section, Nagpur, the State Accountant General debits the relevant State head of Account by per contra credit to this suspense head. This suspense head will be cleared by means of minus credit on receipt of clearance memo from the Reserve Bank by credit to "8675 - Deposits with Reserve Bank . States - CAS Reserve Bank".

- (8) This head will be operated only by State Accountants General. This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate Schedules. The amounts so adjusted are cleared by minus credit and minus debit afforded through the Departmental Classified Abstract in which the transactions are finally brought to account. This head is also used for the provisional adjustment of inter- departmental transfers.
- (9) This minor head is intended to accommodate receipts on account of income tax etc. deducted at source, while effecting payments of interest on State Government securities, of salary bills of State Government employees, of pension bills etc. by State Treasury officers/State Pay and Accounts Officers/ other Departmental Officers who render compiled accounts of State Government as well as from interest payments on State Government securities made at Public Debit offices of the R.B.I in the books of State Accountants General to enable them to settle transactions with Zonal Accounts Officers concerned of C.B.D T by means of Cheques/Bank Draft.
- (10) These heads have been retained for the purpose of clearing old balances.
- (11) Receipts and payments relating to Reserve Bank of India appearing in Government accounts should be credited or debited in the first instance to this minor head and under the appropriate sub-head from among those specified below:

Receipts

- I. Renewals and encasement fees on UP. Notes.
- II. Commission for management of Public Debt.
- III. Brokerage commission etc. on new loans.
- IV. Postage and telegram charges and out of pocket expenses in connection with new loans
- V. Postage and telegram charges reimbursed to Public Debt office
- VI. Miscellaneous.
- VII. Balance due from the Reserve Bank
- VIII. Cost of note forms

Payments

- IX Charge for remittance of treasure:
 - (a) Police escort charges.
 - (b) Cost of boxes cart and coolie hire etc.
 - (c) Pay and allowance of pardars.
 - (d) Railway and Steamer freights.
- X Dividend on Reserve Bank Shares
- XI Miscellaneous.
- XII Balance due to the Reserve Bank.

Transactions on account of Reserve Bank occurring at Treasuries or Sub-treasuries should be carried by the State Government in whose Jurisdiction the Treasury is situated, until they are cleared by the Accountant General / Pay and Accounts Officer (Department of Economic Affairs) with the Reserve Bank. Transactions brought to account under this head by adjustment in Accounts Offices should be classified as Central or State according as the Office of the origin is Central or State.

Explanation :- Charges for remittances of treasure for which the Reserve Bank of India is liable. include charges for keeping currency chests supplied with sufficient notes and coins. Charges for remittance of small coins between regular Small Coin Depots and treasuries and sub-treasuries where there are currency chests charges for remittance of uncurrent coins when sent separately.

- (12) Deductions/recoveries towards Central Government Employees Group Insurance Scheme made from A.I.S. Officers of a State cadre shall be classified under the subhead "Subscriptions" pending adjustment by State Accountant General against advance payments made by the State Governments to the Central Government. - The advance payments made by the State Governments to the Centre Government shall be classified under the sub-head payment to Central Government of the subscriptions in respect of A.I.S. Officers Group Insurance Scheme.

- (13) (a) Centre

This Minor Head will be operated for direct purchases of stores in cases where payment has not been made in the same month in which stores have been received. This Minor Head will be cleared when cheque is issued to the Supplier/Contractor. Unclaimed balances for more than three complete account years under this Minor Head shall be cleared by credit to Revenue.

However, in exceptional cases as referred to in Rule 140 of General Financial Rules, 2005, where indents have to be projected to DGS&D, the payment made to PAO (Supply) by the PAO of the Division will be classified as minus credit under a distinct sub-head "Payment for purchases through DGS&D" under this minor head in the books of the PAO. On receipt of stores, the Divisions will credit the value of stores under a distinct sub-head "Purchase pending payment/adjustment under this minor head per contra Debit to Suspense Stock". The PAO memo when received from the office of the PAO, the Divisions after verifying the correctness of the amount with reference to materials received will credit to the sub-head "Payment for purchases through DGS&D" below this minor head per contra minus credit to the sub-head "Purchases pending payment/adjustment" under which credit was originally given on receipt of the materials. The credits under the sub-head "Payment for purchases through DGS&D" appearing in Divisional Accounts on account of adjustment of PAO Memos will be paired off/netted with the minus credit under this sub-head given by the PAO of the Division.

(b) State

The cost of stores received either by purchase or through inter-divisional transfers, shall be accounted for initially under this suspense head in all cases where the payment had not been made in the same month of receipt of stores. This head shall be cleared by a contra entry (minus credit) on making payment to the supplier/Division supplying stores. Unclaimed balances for more than three complete account years under this minor head shall be cleared by credit to revenue.

(c) Other Accounts

MAJOR/SUB-MAJOR HEADS

8670 Cheques and Bills

MINOR HEADS

101	Pre-audit cheques (1)
102	Pay and Accounts Offices cheques
103	Departmental Cheques(2)
104	Treasury Cheques
105	I.R.L.A. Cheques

Notes:

- (1) This head is operated only by State Accountants General
- (2) Any Civil Department other than Public Works and Forest Departments authorised to draw money on cheques will operate this head.

MAJOR / SUB-MAJOR HEADS

MINOR HEADS

8671 Departmental Balances (1)

101 Civil

Note:

(1) These accounts receive debit for the cash balance held by departmental officers outside the generally available cash balances.

MAJOR / SUB-MAJOR HEADS
8672 Permanent Cash Imprest

101 Civil

MINOR HEADS

MAJOR / SUB-MAJOR BEADS**MINOR HEADS****8673 Cash Balance Investment
Account**

101 Cash Balance Investment Account(1)

Notes:

- (1) This minor head is intended for the record of transactions connected with temporary investments of cash balance e.g. in short term loans or other Government securities. Long term investments in industrial or commercial concerns etc. should not be accommodated under this minor head, but routed through the Consolidated Fund. In the Central Accounts this head is debited with the amounts expended on the purchase of securities, and on the cancellation of the loans, the nominal value of the cancelled securities is debited to "Internal Debt" etc. by per contra credit to this head to the extent of the purchase price originally debited to it. The difference, if any will be added to or deducted from interest on cash balance investment under '0049-Interest Receipts'. Similarly, any profit or loss arising out of the transfer of securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale proceeds being credited to this head to the extent of the purchase price. This minor head will include investment of surplus cash balances of High Commission for India in United Kingdom.

MAJOR / SUB-MAJOR HEADS**8674 Security Deposits made by
Govt.****MINOR HEADS**

101 Security Deposits made by Government (1)

Note:

(1) This head is sub-divided into

(a) *Security amounts deposited with Courts*

Security deposits made by Government departments to Higher/Appellate Courts to obtain 'Stay orders' on the decree awarded by Lower Courts (the amounts of such deposits being equivalent to or related to the decretal amounts), as a condition precedent to the grant of such stay orders on the lower court's decree, will be recorded under this sub head. Amounts deposited in Supreme Court of India as security for the costs of respondents in Appeals filed by Governments against the decision of High Courts, will also be recorded under this sub-head. Suitable detailed heads may be opened to indicate the nature of the case.

(b) *Security Deposits with (name of the organisation,)*

Security Deposits made by Government with the statutory organisations like State Electricity Boards, Corporations, Municipalities etc. in terms of Ministry of Finance O.M.NO. F.8(l) -E.II.A/68 dated 24th July, 1968 (O.1. Decision No. 3 below para 258 to GFRs) shall be recorded under this sub head by indicating the name of the organisation.

MAJOR I SUB-MAJOR HEADS**MINOR HEADS****8675 Deposits with Reserve Bank**

101	Central- Civil (1) (2)
106	States (1) (3)
107	Central-Civil-Market Stabilization Scheme (4)
108	Union Territory Governments

Notes:

- (1) This is merely an adjusting head and records the net results of cash transactions and adjustment with the Reserve Bank pending eventual transfer to the sector "N. Cash Balance-Deposits with the Reserve Bank".
- (2) This will be divided into four sub-heads
 - (a) Reserve Bank (IIQ)
 - (b) Reserve Bank (PSB)
 - (c) Reserve Bank (CAO)
 - (d) Reserve Bank (Other nominated banks – private sector banks)They are intended to be used for recording (i) the effect of transactions taking place at branches of RBI functioning as primary Bank of the Ministry/Department concerned (ii) the effect of transactions taking place at branches of Public Sector Banks functioning as primary Bank of the Ministry/Department concerned and (iii) the effect of advices issued by PAOs/Accountants General etc. in favour of Principal Accounts Offices on RBI, CAS at Nagpur for monetary settlement through its books respectively.
- (3) This will be divided into the following sub heads:
 - (a) Treasury (b) Head Quarters and (c) CAS-Reserve Bank.
- (4) The minor head will be divided into the following sub-heads:
 - (a) Dated Securities
 - (b) Treasury Bills

(d) Accounts with Governments of Foreign Countries

MAJOR / SUB-MAJOR HEADS

**8679 Accounts with Governments
of Other Countries**

MINOR HEADS

The name of a each foreign country with which account is to be settled be a minor head. Separate sub-heads may be opened for transactions originating in Civil, P&T, Defence, Railway accounts under each minor head(1).

Notes:

(1) A separate detailed head may be opened for each State Accounts Office in Pakistan where required, in the accounts of State-Governments, which operate, on this head.

(e) Miscellaneous

MAJOR / SUB-MAJOR HEADS

8680 Miscellaneous Govt.

Accounts

MINOR HEADS

- | | |
|-----|---|
| 101 | Ledger Balance Adjustment Account (1) |
| 102 | Writes-off from Heads of Account closing to balance (2) |

Notes:

General-This Major Head should not be operated upon for effecting adjustments towards "Proforma" corrections to balances of earlier years (in cases where provisions of Rule 38 of Government Accounting Rules, 1990 are not attracted). wherein either (a) a head closing to balance vis-a-vis a head closing to Government account are involved or (b) correction of a balance under a head (closing to balance), purely as an accounting device is involved as such adjustments cannot be effected by means of a Transfer Entry in the monthly accounts. Relevant contra entry of such "proforma" correction (s) shall directly enter the "Government Account" forming part of the "Summary of Balances " prepared as at the end of each financial year and exhibited in the appropriate Statement of the Finance Accounts of the Union/State Government. Contra effect of 'proforma 'adoption of balances should also be similarly included in the "Government Account" referred to in the previous sentence.

- (1) Balances which are to be transferred/ stepped down from certain heads in the Public Account of the Government e.g. from the minor heads "Sinking Funds and "Other appropriations" below the Major Head "8222 Sinking Funds' (vide notes 1 and 2 below that Major Head) or from any other debt, deposit, remittances head governed by similar orders are required to be adjusted against this minor head.
- (2) This minor head is intended to accommodate "Writes off from heads of account closing to balance sanctioned by the authorities competent to do so in connection with book-keeping errors or other cases in terms of Rule 38 of Government Accounting Rules, 1990.

MAJOR / SUB-MAJOR HEADS
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer

MINOR HEADS

101	Cash Remittances between Treasuries and Currency Chests
102	Public Works Remittances (1)
103	Forest Remittances (1)
104	Remittances of Govt. Commercial Undertakings
105	Reserve Bank of India Remittances (2)
108	Other Departmental Remittances (3)
110	Miscellaneous Remittances
118	Pay and Accounts office Remittances
120	Mines Labour Welfare Remittances (5)

Notes:

- (1) This minor head is intended to record transactions of Public Works Officers with Treasury and Other Officers of the Civil Departments (including Forest Department) within the same circle of Account. Transactions originating in other circles of account are also passed on to Public Works Officers by the Accountants General through this head. This head is sub-divided into the following sub-heads (viz.):
- I. Remittances into Treasuries/Banks
 - II. Public Works/Forest Cheques
 - III. Other Remittances
 - (a) Items adjustable by Civil
 - (b) Items adjustable by Public Works

In the case of Public Works Divisions of the Central Government, the Sub Head III (b) will not be operated for fresh transactions from 1.4.1993. However, this subhead will be operated for clearing the old outstanding PAO Memos prior to 1.4.1993.

In case of State PWD, this Sub-Head would be operated as hitherto-fore.

- IV. Transfers between Public Works/Forest Officers. If a Public Works Officer deals with Treasuries in account with another Accounts Officer, the transactions on account of remittances into such treasuries and cheques drawn on such Treasuries are classified as pertaining to the sub-head "III-- Other Remittances (b) Items adjustable by Public Works". The sub-head "Transfers between Public Works Officers" is intended for settlement of transactions between Public Works Divisional Officers rendering Account to the same Accountant General, who have not switched over to the system of 'Cash Settlement' (See Note 2 below major head '8658 Suspense Accounts').

- (2) This head records transactions connected with the drawing and encashment of Telegraphic transfers and drafts on Reserve Bank Account, including transactions relating to Security deposit interest drafts and Dividend Warrant payment orders issued by the Bank.
- (3) This head is intended for remittances between Treasuries and the Departmental Accounts. A separate sub-head may be opened for each department which has been allowed to have this facility such as 'Opium', 'Excise', 'Customs' etc.
- (5) Separate sub-heads may be opened for "Coal" and other Mines labour Welfare Remittances.

(b) *Inter Government Adjustment Accounts*

MAJOR / SUB-MAJOR HEADS

**8786 Adjusting Account between
Central and State
Governments**

MINOR HEADS

A Separate Minor Head for each State Government and
Central Government and a Minor head 'Other Items' may
be opened

MAJOR / SUB-MAJORHEADS

**8793 Inter State Suspense
Account**

MINOR HEADS

A Separate Minor lead for transactions between any
two States

N. Cash Balance

MAJOR/SUB-MAJOR BEADS

8999 Cash Balance (1)

MINOR HEADS

101	Cash in treasuries
102	Deposits with Reserve Bank
103	Deposits in other Banks
104	Remittances in Transit-Local
105	Remittances in Transit-Foreign

Note:

(1) See Note (1) and (2) below major head '8675-Deposits with Reserve Bank'.

APPENDIX - XII
(see paragraph 13.2.2)

PROFORMA-I

Number Statement
G.O.Ms.No._____, Finance (SMPC) Department, Dated:

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub-Head :

(Rupees thousands)

Sl. No.	Item	Total No. of Employees	Pay	DA	Sumptury Allowance	Interim Relief	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	C.C.A.	Total
			010/011	010/013	010/014	010/015	010/016	010/017	010/018	010/019	010/012	
1	2	3	4	5	6	7	8	9	10	11	12	13

1. Establishment - Permanent
(Non-Gazetted
Category wise)
2. Establishment - Temporary
(Non-Gazetted
Category wise)

Total _____

3. Officers - Permanent
(Gazetted Category)
4. Officers - Temporary
(Gazetted Category)

Total _____

Grand Total _____

PROFORMA-II

Number Statement

G.O.Ms.No._____, Finance (SMPC) Department, Dated:

GRANTS-IN-AID TOWARDS SALARIES - 310/311

Estimating Officer :

Major Head :

Sub-Major Head :

Minor Head :

Sub-Head :

(Rupees thousands)

Sl. No.	Item	Total No. of Employees	Pay	DA	Sumptury Allowance	Interim Relief	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	C.C.A.	Total
1	2	3	4	5	6	7	8	9	10	11	12	13

(Category wise)

Total

Grand Total

PROFORMA-III

Number Statement

G.O.Ms.No._____, Finance (SMPC) Department, Dated:

WORK CHARGED ESTABLISHMENT IN ENGINEERING DEPARTMENT 270/274

Estimating Officer :
 Major Head :
 Sub-Major Head :
 Minor Head :
 Sub-Head :

(Rupees thousands)

Sl. No.	Item	Total No. of Employees	Pay	DA	Sumptury Allowance	Interim Relief	HRA	Medical Reimbursement	Encashment of Earned Leave	Leave Travel Concession	C.C.A.	Total
1	2	3	4	5	6	7	8	9	10	11	12	13

(Category wise)

 Total

 Grand Total

PROFORMA-IV

Number Statement

G.O.Ms.No._____, Finance (SMPC) Department, Dated:

CONTACT APPOINTMENTS

Estimating Officer :
Major Head :
Sub-Major Head :
Minor Head :
Sub-Head :

(Rupees thousands)

Sl. No.	Name of the Department	No. of Posts Outsource through Agencies/ Contact basis - Category wise	G.O.No. & Date for appointment on outsourcing Contract	Remuneration per month for each category	Total Amount required for the year for each category for full year (No. of persons x monthly remuneration x 12 months)	Remarks
1	2	3	4	5	6	7



GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-C) DEPARTMENT

ANDHRA PRADESH CIVIL SERVICES
(CLASSIFICATION, CONTROL AND APPEAL)
RULES, 1991

ABSTRACT

Andhra Pradesh Civil Services (Classification Control and Appeal) Rules, 1991 - Issued.

GENERAL ADMINISTRATION (Services-C) DEPARTMENT

G.O.Ms.No.487

Dt. 14-9-1992

Read the following:

1. G.O.Ms.No.1376, G.A. (Rules) Department, dt.28-11-63.
2. G.O.Ms.No.490, G.A. (Ser.C) Department, dt.8-8-91.
3. Published in Part I No.235 Extraordinary A.P. Gazette, dt.1-7-92.

* * *

ORDER:

The Officer on Special Duty appointed by the Government to examine whether any amendments are required to various Acts and Rules relating to the conduct and discipline of Government servants has examined the provisions of the Andhra Pradesh Civil Services (Classification Control and Appeal) Rules, 1963, keeping in view of the suggestions made by the Commissioner for departmental enquiries and also of the Government, and then submitted a report to the Government. The Government after careful consideration of the suggestions made by him have decided to issue the Andhra Pradesh Civil Services (Classification, Control and Appeal) Rules, 1991, in super-session of the rules issued in the G.O, first read above as amended from time to time.

2. The following Notification will be published in the Andhra Pradesh Gazette.

NOTIFICATION

In exercise of the powers conferred by the proviso to article 309 of the Constitution of India and of all other powers hereunto enabling the Governor of Andhra Pradesh hereby makes the following rules, in supersession of the Andhra Pradesh Civil Services (Classification Control and Appeal) Rules, 1963 issued in G.O.Ms.No.1376, G.A. (Rules) Dept. dated the 28th November, 1963 and published in supplement to Part-I of the Andhra Pradesh Gazette, dated the 30th January, 1964.

RULES

PART - I - GENERAL

(1) Short title and commencement:-

(1) These rules may be called the Andhra Pradesh Civil Services (Classification, Control and Appeal) Rules. 1991,

(2) They shall come into force on and after the expiration of three months from the date of publication of these rules in the Andhra Pradesh Gazette.

Interpretation.

(2) In these rules, unless the context otherwise requires:-

(a) appointing authority in relation to a Government servant means:-

- (i) the authority which actually made the temporary or officiating or substantive appointment as the case may be, of the Government Servant to the post held by him at the time of initiation of disciplinary proceeding, or
- (ii) the authority which is, under the rules regulating the recruitment to the post which the Government servant for the time being holds, competent to make an appointment.

Whichever authority is higher;

(b) 'Commission' means the Andhra Pradesh Public Service Commission.

(c) 'Disciplinary Authority' means the authority competent under these rules to impose on a Government Servant any of the penalties specified in rule 9 or rule 10.

(d) 'Government' means the Government of Andhra Pradesh.

(e) 'Government Servant' means a person who

- (i) is a member of a Civil Service of the State or holds a Civil post in connection with the affairs of the State, whether temporary or permanent, appointed, thereto before, on or after the date specified in rule 1 and includes such Government Servant whose services are temporarily placed at the disposal of the Government of India, the Government of another State, or a company, corporation or organisation owned or controlled by Government, or a local or other authority, notwithstanding that his salary is drawn from sources other than the Consolidated fund of the State;
- (ii) is a member of a Civil Service of, or holds a Civil post under the Government of India or the Government of another State and whose services are temporarily placed at the disposal of Government;
- (iii) is in the service of a local or other authority and whose services are temporarily placed at the disposal of Government;

(f) 'Governor' means Governor of Andhra Pradesh;

(g) 'major penalty' means any of the penalties specified in clauses (vi) to (x) (both inclusive) of rule 9 ;

(h) 'minor penalty' means any of the penalties specified in clauses (i) to (v) (both inclusive) of rule 9 and in rule 10;

(i) 'Service' means a Civil Service of the State;

(j) 'State' means the State of Andhra Pradesh.

Application.

- (3) (1) These rules shall apply to every Government Servant except
- (a) persons in casual employment,
 - (b) persons subject to discharge from service on less than one month's notice.
 - (c) persons for whom special provision is made, in respect of matters covered by these rules, by or under any law for the time being in force or in any rule or by or under any contract or agreement entered into by or with the previous approval of the Government before or after the commencement of these rules, in regard to matters covered by such special provisions,
 - (d) members of the All India Services.
- (2) If any doubt arises -
- (a) whether these rules apply to any person, or
 - (b) whether a person to whom these rules apply belongs to a particular service, or as to which of the two or more services is the Service to which such person belongs, the matter shall be referred to the Government whose decision shall be final.

Power to exclude from operation

- (4) Notwithstanding any thing in rule 3, the Governor may, by notification published in the Andhra Pradesh Gazette, exclude, wholly or in part, from the operation of these rules, the holder of any post or, the holders of any class of posts, in respect of whom the Governor declares that the rules cannot suitably be applied and these rules shall thereupon to the extent of such exclusion, cease to apply to them accordingly.

PART II - CLASSIFICATION

Classification of Services:

- (5) (1) The Civil Services of the State, the members of which are subject to these rules, shall be classified as follows:
- (a) the State Services; and
 - (b) the Subordinate Services.

(2) A member of the civil service of the State and every person holding a civil post under the State whose services are placed at the disposal of any company, corporation, organisation or local authority by the Government or by any competent authority shall, for the purposes of these rules, be deemed to be a member of such civil service or be deemed to hold such civil post, notwithstanding that his salary is drawn from a source other than the Consolidated Fund of the State.

Constitution of State Services

- (6) The State Services shall consist of the services specified in Schedule I

to these rules and includes any other services that may be notified or as the case may be constituted by Government from time to time.

Constitution of Subordinate Services

(7) The Subordinate Services shall consist of the services specified in Schedule II to these rules and include any other services that may be notified or as the case may be constituted by Government from time to time.

(G.O.Ms.No. 516, G:A. (Ser. C) Dept., Dt. 6-12-99)

PART III - SUSPENSION

Suspension

(8) (1) A member of a Service may be placed under suspension from service.

(a) where disciplinary proceeding against him is contemplated or is pending, or

(b) where in the opinion of the authority competent to place the Government servant under suspension, he has engaged himself in activities prejudicial to the interest of the security of the State; or

(c) where a case against him in respect of any criminal offence is under investigation, inquiry or trial:

The proviso omitted, (G.O.Ms.No.417, GA (Ser,C) Dept., dt: 24-08-94)

"(d) A Government Servant may be placed under suspension from service even if the offence for which he was charged does not have bearing on the discharge of his official duties".

(G. O. Ms. No. 27, G.A. (Ser. C) Dept., Dt. 24-1-2002.)

(2) A Government servant shall be deemed to have been placed under suspension by an order of the authority competent to place him under suspension.

(a) With effect from the date of his detention, if he is detained in custody, whether on a criminal charge or otherwise for a period exceeding forty-eight hours ;

(b) with effect from the date of his conviction if, in the event of a conviction for an [offence](#), he is sentenced to a term of imprisonment exceeding forty-eight hours and is not forthwith dismissed or removed or compulsorily retired consequent to such conviction.

Explanation:- The period of forty-eight hours referred to in clause (b) of this sub-rule shall be computed from the commencement of the imprisonment after the conviction and for this purpose intermittent periods of imprisonment, if any shall be taken [into](#) account.

"(c) the order of suspension cease to be operative as soon as the criminal proceedings, on the basis of which the Government Servant was arrested and released on bail, are terminated",

(G.O. Ms. No. 27, G.A.(Ser.C) Dept., dt: 24.1.2002)

(3) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon a Government servant under suspension is set aside in appeal or on revision or review under these rules and the case is remitted for further inquiry or action or with any other directions, the order of his suspension shall be deemed to have continued in force on and from the date of the original order of dismissal, removal, or compulsory retirement and shall remain in force until further orders.

(4) Where a penalty of dismissal, removal or compulsory retirement from service imposed upon a Government servant is set aside or declared or rendered void, in consequence of or by a decision of a court of law and the authority competent to impose the penalty, on a consideration of the circumstances of the case, decides to hold a further inquiry against him on the allegations on which the penalty of dismissal, removal or compulsory retirement was originally imposed, the Government servant shall be deemed to have been placed under suspension by the authority competent to impose the suspension from the date of the original order of dismissal, removal or compulsory retirement and shall continue to remain under suspension until further orders:

Provided that no such further inquiry shall be ordered unless it is intended to meet a situation where the court has passed an order purely on technical grounds without going into the merits of the case.

(5) (a) An order of suspension made or deemed to have been made under this rule shall continue to remain in force until it is modified or revoked by the authority which made or is deemed to have made the order or by an authority to which that authority is subordinate.

(b) Where a Government servant is suspended or is deemed to have been suspended, whether in connection with any disciplinary proceeding or otherwise, and any other disciplinary proceeding is commenced against him during the continuance of that suspension, the authority competent to place him under suspension may, for reasons to be recorded by him in writing, direct that the Government servant shall continue to be under suspension until the termination of all or any of such proceedings.

(c) An order of suspension made or deemed to have been made under this rule may, at any time, be modified or revoked by the authority which made or is deemed to have made the order or by any authority to which that authority is subordinate.

PART IV - PENALTIES AND DISCIPLINARY AUTHORITIES

Penalties

9. The following penalties may, for good and sufficient reasons and as hereinafter provided, be imposed on a Government servant, namely:-

Minor Penalties

- (i) Censure;
- (ii) Withholding of promotion;
- (iii) ~~deleted~~ vide G.O.Ms.No. 335, G.A.(Ser.C) Dept., dt: 4.8.2005.
- (iv) withholding of increments of pay without cumulative effect (G. O. Ms. No. 205, GA (Ser. C) Dept., dt. 5-6-98);
- (v) (a) suspension, where a person has already been suspended under rule 8 to the extent considered necessary;
- (v) (b) Reduction to a lower stage in the time scale of pay for a period not exceeding three years, without cumulative effect and not adversely affecting his pension;
(G.O. Ms. No. 373, G.A. (Ser.C) Dept., dt: 6.12.2003)

Major Penalties

- (vi) withholding of increments of pay with cumulative effect (G.O.Ms.No. 205, GA (Ser.C) Dept., dt. 5-6-98);
- (vii)(a)save as provided for a in clause (v) (b), reduction to a lower stage in the time scale of pay for a specified period, with further directions as to whether or not the Government servant will earn increments of pay during the period of such reduction and whether on the expiry of such period, the reduction will or will not have the effect of postponing the future increments of his pay;"
- (vii)(b)reduction to lower time-scale of pay, grade, post or service which shall ordinarily be a bar to the promotion of the Government servant to the time-scale of pay, grade, post or service from which he was reduced, with or without further directions, regarding conditions of restoration to the grade or post or service from which the Government servant was reduced and his seniority and pay on such restoration to that grade, post or service;"
(G.O. Ms. No. 373, G.A. (Ser.C) Dept., dt: 6.12.2003)
- (viii) compulsory retirement;
- (ix) removal from service which shall not be a disqualification for future employment under the Government;
- (x) dismissal from service which shall ordinarily be a disqualification for future employment under the Government.

Provided that, in every case in which the charge of acceptance from any person of any gratification, other than legal remuneration, as a motive or reward for doing or forbearing to do any official act is established, the penalty mentioned in clause (ix) or clause (x) shall be imposed.

Provided further that in any exceptional case and for special reasons to be recorded in writing, any other penalty may be imposed.

Explanation:- The following shall not amount to a penalty within the meaning of this rule, namely-

- (i) non-promotion whether in a substantive or officiating capacity, of a Government servant in a class, category or grade of the service, after consideration of his case on merit, to a higher class, category or grade in the same Service to which he is eligible;
- (ii) reversion of a Government servant from a department in which he is on deputation to his parent department or to a post not lower than the post on which he holds a lien or a suspended lien, for administrative reasons unconnected with his work or conduct;
- (iii) replacement of the services of a Government servant, whose services had been borrowed from the Government of another State or the Central Government or an authority under the control of the Government of another State or the Central Government or the authority from which the services of such Government servant had been borrowed;
- (iv) stoppage or postponement of increment of a Government Servant on account of extension of probation under rule 26 in Part-II of the Andhra Pradesh State and Subordinate Service Rules;
- (v) reversion of a Government Servant, appointed on probation to any other Service, grade or post to his permanent Service, grade or post during or at the end of the period of probation in accordance with the terms of his appointment or the rules and orders governing such probation.
- (vi) reversion of a Government servant officiating in a higher service, grade or post to a lower service, grade or post, on the ground that he is considered to be unsuitable for such higher service, grade or post or on any administrative ground unconnected with his conduct.
- (vii) withholding of increments of pay of a Government servant for his failure to pass any departmental examination in accordance with the rules or orders governing the service to which he belongs or post which he holds or the terms of his appointment;
- (viii) termination of the services of a Government Servant appointed on probation, during or at the end of the period of his

probation, in accordance with the terms of his appointment or the rules and orders governing such probation;

- (ix) discharge of a Government Servant engaged under contract, in accordance with the terms of his contract;
- (x) discharge of a Government Servant appointed otherwise than under contract, to hold a temporary appointment, on the expiration of the period of the appointment;
- (xi) compulsory retirement of a Government servant in accordance with the provisions relating to his superannuation or retirement under sub-rules (2) and (2A) of rule 3 of the Andhra Pradesh Liberalised Pension Rules, 1961 or under rules 292, 293 and 293A of the Hyderabad Civil Services Rules or under the Andhra Pradesh Government Servant's Premature Retirement Rules, 1975 or under Article 465(2) or under Note I to Article 465A of the Civil Services Regulations or in the case of members of the Civil Service of the erstwhile Hyderabad Government, compulsory retirement before completion of 30 years or 25 years of qualifying service according as the members of the service is governed by the Revised Pension Rules, 1951 or by the rules in force before that date, as the case may be, or the corresponding provisions thereof.

Other penalties

10. In addition to the penalties specified In rule 9 and notwithstanding anything therein, the following penalties may, for good and sufficient reasons and as hereinafter provided, be Imposed, namely:-

- (i) fine, on a member of the Andhra Pradesh Last Grade Service and on a person holding any of the posts specified in Appendix-I to these rules;
- (ii) suspension for a period not exceeding fifteen days-
 - (a) on Forest Guards;
 - (b) on directly recruited members of the Andhra Pradesh Police Subordinate Service and the Andhra Pradesh Special Armed Police Service.
 - (c) on Station Officers, Engineers Sub-Officers, Leading Fireman, Driver-Mechanics, Driver-Operators, Firemen-Machanlcs, Firemen and equivalent ranks of the Andhra Pradesh Fire Subordinate Service:

Provided that the penalty may be imposed on Government Servants mentioned in sub-clauses (b) and (c) only if the penalty of reduction to a lower grade, post or time-scale or to a lower stage in the same time-scale cannot be imposed.

Disciplinary Authorities in respect of State Services

11. (1) The High Court of Andhra Pradesh may impose on members

of the Andhra Pradesh State Judicial Service, any of the penalties specified in clauses (i) to (vii) of rule 9;

Provided that the High Court of Andhra Pradesh may impose on Judicial, First Class Magistrates any of the penalties specified in rule 9.

(2) (i) The Commissioners concerned may impose on Mandal Revenue Officer, Assistant Superintendents of Excise (including Chemical Examiner in the cadre of Assistant Superintendent of Excise), Deputy Commercial Tax Officers and Assistant Directors of Survey and Land Records, any of the penalties specified in clauses (i) to (v) of rule 9.

(ii) The District Collector may impose on Mandal Revenue Officers the penalties of (a) censure, (b) withholding of increment for a period of three months without cumulative effect.

(iii) (a) The Commissioner, Commercial Taxes may impose on Commercial Tax Officers the penalties of (a) censure, (b) withholding of increment for a period of three months without cumulative effect.

(b) The Deputy Commissioner, Commercial Taxes may impose on Deputy Commercial Tax Officers the penalties of (a) censure, (b) withholding of increment for a period of three months without cumulative effect.

(iv) "(a) The Commissioner, Panchayat Raj and Rural Employment may impose the minor penalties as specified in clauses (i) to (v) of rule 9, on Chief Executive Officers, Zilla Parishad Deputy Chief Executive Officers, Zilla Parishad, District Panchayat Officers and Accounts Officers of Zilla Parishad.

(b) The Collector and District Magistrate may impose the minor penalties as specified in clauses (i) to (v) of rule 9, on Mandal Parishad Development Officers, Divisional Panchayat Officers, Extension Officers (Panchayats), Extension Officers (Rural Development), executive Officers (Gram Panchayat)".

(3) The Principal Secretary to Government, the Second Secretary to Government, the Special Secretary to Government, the Secretary to Government and the Secretary to Governor may impose on Section Officers working in their respective departments, any of the penalties specified in clauses (i) to (v) of rule 9.

"(3-A) The Principal Secretary to Government, the Second Secretary to Government, Special Secretary to Government, the Secretary to Government and the Secretary to Governor may impose on the Private Secretaries to the said Secretaries to Government working in their respective departments, any of the penalties specified in clauses (i) to (v) of rule:9".

(G.O.Ms.No. 382, GA (Ser.C) Dept., dt.15-9-2001.)

(4)The Director of Treasuries and Accounts may impose on the Accounts Officers, District Treasury Officers, Assistant Directors, Pension Payment Officers and other Officers of equivalent cadre in Treasuries and

Accounts Department, the penalties specified In clauses (i) and (iv) of rule 9;

(5) The Director of Local Fund Audit may impose on the Audit Officers of the Andhra Pradesh Local Fund Audit Service, the penalties specified In clauses (i) and (iv) of rule 9.

(6) The Commissioner, Endowments Department may impose on the Deputy Commissioner and Assistant Commissioners, Endowments Department, the penalties specified in clauses (i) and (iv) of rule 9.

Sub-rule (7) omitted.

(G.O.Ms.No. 246, GA (Ser.C) Department, dt. 13-06-1997).

(8) The Director of Municipal Administration may impose on Municipal Commissioners of the Andhra Pradesh Municipal Commissioners Subordinate Service any of the penalties specified in clauses (i) to (iv) of rule 9.

(9) The Director of Agriculture may impose on the Deputy Directors of Agriculture, the penalty specified in clause (i) of rule 9.

(10) (i) The Director, Bureau of Economics and Statistics or the District Collector may impose on District Statistical Officer, the penalty specified in clause (i) of rule 9.

(ii) The Director, Bureau of Economics and Statistics may impose on Assistant Directors, any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(11) The Director, Commerce and Export Promotion may impose on Assistant Directors and Section Officers in categories II and III of the Andhra Pradesh Central Store Purchase Service, any of the penalties specified in clauses (i) to (iv) of rule 9.

(12) The Commissioner of Labour may impose on Assistant Commissioners of labour, any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(13) The Inspector-General of Registration and Stamps may impose on District Registrars (including Assistant Inspector-General), any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(14) The Commissioner/Director of Fisheries may impose on Deputy Directors of Fisheries, any of the penalties specified in clauses (i) to (iv) of rule 9.

(15) The State Port Officer, Andhra Pradesh may impose on Assistant Engineer for Marine Works at minor ports, the penalty specified in clause (i) of rule 9.

(16) (i) The Director of School Education may impose on Officers in Class II of the Andhra Pradesh Educational Service, any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(ii) The Director of Higher Education may impose on Deputy

Directors of Higher Education, Chief Academic Guidance Officer in the State Council for Educational Research and Training, Hyderabad and Principals of Government Degree Colleges, any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(iii) The Director of Adult Education may impose on Deputy Directors of Adult Education and District Adult Education Officers, the penalty specified in clause (i) of rule 9.

(17) (I) The Director of Medical Education may impose on Civil Assistant Surgeons, any of the penalties specified in clauses (i) to (iv) of rule 9.

(ii) The Principals of Medical Colleges may impose on Civil Assistant Surgeons of Clinical and Non-Clinical Specialties any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(iii) The Superintendents of General Hospitals attached to Medical Colleges may impose on Civil Assistant Surgeons of Clinical Specialties and Civil Assistant Surgeons belonging to the Specialties of Bio-Chemistry, Pathology and Micro-Biology, any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(iv) The Superintendents of the District Headquarters Hospitals may impose on Civil Assistant Surgeons working in the District Headquarters Hospitals, any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(v) The District Medical and Health Officers may impose on Civil Assistant Surgeons working in the Hospitals in the Districts other than those working in the District Headquarters Hospitals, any of the penalties specified in clauses (i), (ii), (iv) of rule 9.

(18) (i) The Director of Public Health may impose on Statistician and Medical Officer (Maternity and Child Health) Grade-II, any of the penalties specified in clauses (i) to (vii) of rule 9.

(ii) The Director of Health and Family Welfare may impose on Civil Assistant Surgeons in the Public Health Department, any of the penalties specified in clauses (i) to (iv) of rule 9.

(19) (i) The Director of Animal Husbandry may impose on members in classes III and IV of the Andhra Pradesh Animal Husbandry Service, any of the penalties specified in clauses (i) to (iv) of rule 9.

(ii) The Regional Director or Deputy Director may impose on Veterinary Officers, the penalties specified in clauses (i) to (iv) of rule 9.

(20) (i) The Superintendent of Engineer, (Irrigation) may impose all minor penalties and major penalty of stoppage of annual grade increments with cumulative effect on Assistant Executive Engineer and Deputy Executive Engineer (Irrigation).

(ii) the Engineer-in-Chief (Irrigation) may impose all other major penalties as specified in rule 9 of these rules on Assistant Executive Engineer and Deputy Executive Engineer (Irrigation).

(G.O.Ms.No. 353, G.A. (Ser.C) Dept., dt: 18.11.2003)

Earlier position

(20) The Engineer-in-Chief (Irrigation) may impose on-

(a) Assistant Engineers, Irrigation Department and Junior Superintendents, Public Works Workshop, the penalty specified in clause (i) of rule 9, and

(b) The Non-Technical Personal Assistant in his office, any of the penalties specified in clauses (i) to (vii) of rule 9.

(21) The Chief Engineer (Electricity) may impose on-

(a) Assistant Engineers, Store Superintendents, Chief Accountants and Deputy Chief Accountants under his control, the penalty specified in clause (i) of rule 9; and

(b) the Non-Technical Personal Assistant in his office, any of the penalties specified in clauses (i) to (vii) of rule 9.

(22) The Engineer-in-Chief (R&B) may impose on Deputy Executive Engineers (R&B), the penalty specified in clause (i) of rule 9.

23. (i) The Superintendent Engineer, (Public Health) may impose all minor penalties and major penalty of stoppage of annual grade increments with cumulative effect on Assistant Executive Engineer and Deputy Executive Engineer (Public Health).

(ii) The Engineer-in-Chief (Public Health) may impose all other major penalties specified in rule 9 of these rules on Assistant Executive Engineer and Deputy Executive Engineer (Public Health).

(G.O. Ms. No. 353, G.A. (Ser.C) Dept., dt: 18.11.2003)

Earlier position

(23) The Chief Engineer, Public Health may impose on Assistant Engineers and Municipal Engineers, Grade II and Municipal Engineers, Grade I (Telangana), the penalty specified in clause (i) of rule 9.

(24) (i) The Chief Engineer (General & Panchayati Raj) may impose on Deputy Executive Engineers of the Panchayati Raj Engineering Service, the penalties specified in clauses (i) and (iv) of rule 9.

(ii) The Superintending Engineer (Panchayati Raj) may impose on Assistant Executive Engineers of the Panchayati Raj Engineering Service, any of the penalties specified in clauses (i) to (iv) of rule 9.

(25) (i) The Deputy Inspector-General of Police or an officer of corresponding rank may impose on -

(a) Deputy Superintendent of Police, Assistant Commissioner of Police, Assistant Commandant, Andhra Pradesh Special Police, Deputy Superintendent, Police Communications and Technical Assistant to Police Transport Officer, any of the penalties specified in clauses (i) to (iv) of rule 9; and

(b) Inspector of Police, Reserve Inspector, Armed Reserve, Reserve Inspector, Andhra Pradesh Special Police, Inspector of Police, Shorthand Bureau, Inspector of Police Communications, Inspector of Police Transport Organisation, Inspector of Women Police, any of the penalties specified in rule 9.

(ii) The Superintendent of Police or an officer of corresponding rank may also impose on Inspector of Police, Reserve Inspector of Armed Reserve, Reserve Inspector of Andhra Pradesh Special Police, Inspector of Police, Shorthand Bureau, Inspector of Police Communications, Inspector of Police Transport Organisation, Inspector of Women Police, any of the penalties specified in clauses (i) to (iv) of rule 9.

(26) The General Manager, District Industries Centre or an officer not lower in rank than a Joint Director of Industries, who is the Head of the District Industries Centre may impose on a member of service holding a post included in category III of the Andhra Pradesh Industries Service, the penalties specified in clauses (i) and (iv) of rule 9.

(a) The Principal Chief Conservator of Forests may impose on Assistant Conservator of Forests any of the penalties specified in clauses (i), (ii) and (iv) of rule 9.

(G.O.Ms.No. 496, GA (Ser.C) Dept., dt. 29-11-96)

(b) The Commissioner of Industries may impose on officers of the Industries Department upto and including the Officers of the rank of Joint Directors of Industries, any of the penalties specified in clauses (i) to (v) of rule 9.

(G.O.Ms.No. 247, GA (Ser.C) Dept., dated 16-06-1997)

(c) The Controller, Legal Metrology may impose on the Assistant Controllers, Legal Metrology any of the penalties specified in clauses (i) to (v) of rule 9.

(d) the Commissioner and Director, Handloom & Textiles may impose on Deputy Director (Handloom & Textiles) the penalties specified in clauses (i) and (iv) of Rule 9,"

(G.O.Ms.No. 359, GA (Ser.C) Dept., dt. 7-09-98).

(e) The Director of Prosecution may impose any of the penalties specified in clauses (i) to (v) of rule 9 on all categories of Andhra Pradesh Prosecution Services except Additional Director of Prosecution.

(G.O. Ms. No. 206, G.A. (Ser.C) Dept., dt: 16.7.2003)

(27) Without prejudice to the foregoing provisions;

(i) every Head of Department may impose on a member of the State Services under his control, the penalty specified in clause (iii) of rule 9, except in the case of each member holding a post immediately below his rank; and

(ii) every Head of Department declared to be the appointing

authority may impose on a member of the State Service holding a post at first level or at second level under his control, any of the penalties specified in clauses (i) to (viii) of rule 9.

(G.O.Ms.No. 428, GA (Ser.C) Dept., dt. 13-10-1999).

"(iii) The Special Chief Secretary and Chief Commissioner of Land Administration may impose any of the penalties specified in clause (ix) and clause (x) of rule 9 on Mandal Revenue Officers",

(G.O.Ms.No.231, GA (Ser.C) Dept., dt. 7-6-2005).

Government's power to impose penalties on members of State Services

(12) Notwithstanding anything in rule 11, the Government may impose any of the penalties specified in rule 9 on members of the State Services.

Authorities competent to suspend members of State Service

(13) The authority which may place under suspension under rule 8 members of the State Services mentioned in column (1) of the table below shall be the authority mentioned in column (2) thereof;

Table

Class of members of the State Service	Authority which may place under suspension under rule 8.
(1)	(2)
1. Members of the State Judicial Service.	High Court of Judicature of Andhra Pradesh at Hyderabad
2. Mandal Revenue Officers (Tahsildars) (including Mandal Revenue Officers, Civil Supplies), Assistant Civil Supply Officers (Civil Supplies), Assistant Excise Superintendents (including Chemical Examiner) and Deputy Commercial Tax Officers.	Commissioners concerned.

(1)	(2)
"2-A.Mandal Parishad Development Officers, Divisional Panchayat Officers, Extension Officers (Panchayats), Extension Officers (Rural Development), Executive Officers (Gram Panchayats)	Collectors and District Magistrate.

The District Collectors are empowered to place the Mandal Revenue Officers (Tahsildar Cadre) under suspension for a period of three months and to obtain the approval of the Commissioner of Land Revenue, if the suspension period has to be extended beyond the period of three months. (G.O.Ms.No. 533, GA (Ser.C) Dept., dated 06-12-1997).

3. Section Officers In the Departments of Secretariat and Governor's Secretariat. Chief Secretary to Government, Principal Secretary to Government, Second Secretary to Government, Secretary to Government, Special Secretary to Government or the Secretary to Governor, as the case may be.

3(A). Private Secretaries to Secretaries to Government in the Departments of Secretariat and Governor's Secretariat. Chief Secretary to Government, Principal Secretary to Government, Second Secretary to Government, Secretary to Government, Special Secretary to Government or the Secretary to Governor, as the case may be.

(G.O.Ms.No.382 GA (Ser,C) Department, dated: 15-9-2001)

"4. (i) The Assistant Executive Engineer, Irrigation Executive Engineer Irrigation
(ii) The Deputy Executive Engineer, Irrigation Superintendent Engineer (Irrigation)

(G.O. Ms. No. 353, G.A. (Ser.C) Dept., dt: 18.11.2003)

Earlier Position

4, Deputy Executive Engineers and Assistant Executive Engineers in Irrigation Department, and Junior Superintendents, Public Works Engineer-in-Chief, Irrigation Department.

Workshops.

- | | |
|---|--|
| 5. Asst. Research Officer In the Engineering Research Department. | Chief Engineer incharge of Engineering Research Department. |
| 6. (i) Deputy Executive Engineers, Assistant Executive Engineers, Roads & Buildings Department. | i. Engineer-in-Chief (R & B). |
| (ii) Non-Technical Personal Asst. to the Chief Engineer (Roads & Buildings). | ii. Chief Engineer concerned to whom the Non-Technical Personal Assistant is attached. |
| 7. (i) The Assistant Executive Engineer, Public Health | Executive Engineer (Public Health) |
| (ii) The Deputy Executive Engineer, Public Health | Superintendent Engineer Public Health |

(G.O. Ms. No. 353, G.A. (Ser.C) Dept., dt: 18.11.2003)

Earlier Position

- | | |
|---|--|
| 7. Deputy Executive Engineers (Public Health) Mechanical Expert Superintendent and Chemist, Drainage and Disposal work. | Chief Engineer (Public Health) |
| 8. Deputy Executive Engineer of Panchayat Raj Engineering Department, Non-Technical Personal Assts. to the Chief Engineer (General. & P.R.) | Chief Engineers (General & PR.) |
| 9. Civil Assistant Surgeons and Health Officers. | Director of Medical Education or Inspector General of Prisons if the misconduct relates to professional duties of jail discipline. |
| 10. Statistical Officers and Medical Officers (Maternity and Child Health), Grade-II. | Director of Medical Education. |
| 11. Lay Secretaries and Treasurers in Government Medical Institutions. | Director of Medical Education or Director of Indian Medicine and Homeopathy as the case may be. |

12. Members in Class IV of the Director of Animal Husbandry.
Andhra Pradesh Animal Husbandry
Service.

13. Omitted (G.O.Ms.No. 246,
G.A, (Ser.C) Dept., Dt.13-06-1997.)

14. Inspector of Factories, Inspector of Commissioner of Labour.
Boilers, District Inspector of Labour,
Inspector of Evaluation and
Implementation and Administrative
Officers (Subsidised Housing Scheme).

15. Inspectors of Police, Reserve Deputy Inspector General of Police,
Inspectors, Armed Reserve, Reserve Commissioner of Police or Officers of
Inspectors of Andhra Pradesh Special corresponding rank concerned.
Police, Inspectors of Police, Shorthand
Bureau, Inspectors of Police,
Communications, Inspectors of Police
Transport Organisation, Inspector, of
Women Police.

16. Deputy Director working in the Director of Printing, Stationery and stores
Departments of Printing and in its Purchase, Hyderabad.
various wings.

"16(a) Assistant Conservator of Forests Principal Chief Conservator of Forests.
working in the Forest Department.

17(a) Other members of the State The Regional authority or where no
services holding initial Gazetted post. regional authority exists the Head of the
Department.

(b) Other members of the State Head of the department concerned.
services holding second level
Gazetted post.

[G.O.Ms.No. 428, G.A. (Ser.C) Dept., dt. 13-10-1999

Disciplinary authorities and Authorities competent to suspend, in respect of Subordinate Services.

14. (1) (a) (i) The authority which may place a member of a Subordinate Service under suspension under rule 8 or impose on such member the penalties specified in clause (i) of rule 10 and clauses (i) and (iv) of rule 9 shall be his immediate superior gazetted officer or where the appointing authority for such member is a non-gazetted officer, such officer, or any authority to which he is subordinate;

(ii) The Executive Engineer (Irrigation) may place the Assistant Engineer (Irrigation) under

suspension and

- (iii) The Executive Engineer (Public Health) may place the Assistant Engineer (Public Health) under suspension",

(G.O. Ms. No. 353, G.A. (Ser.C) Dept., dt: 18.11.2003)

(b) (i) The authority which may impose, on a member of a Subordinate Service, the penalty specified in clause (iii) of rule 9 shall be the officer next above the immediate superior gazetted officer;

- (ii) The Executive Engineer (Irrigation) may impose minor penalties on Assistant Engineer (Irrigation) and

- (iii) The Executive Engineer (Public Health) may impose minor penalties on Assistant Engineer (Public Health)

(G.O. Ms. No. 353, G.A. (Ser.C) Dept., dt: 18.11.2003)

Provided that the appointing authority or any authority to which it is subordinate may also impose the aforesaid penalty;

Provided further that the Assistant Excise Superintendent, M.R.Os. Deputy Commercial Tax Officer, Personal Assistant to the Superintendent of Police and Deputy Superintendent of Police, except to the extent provided in the first proviso to sub-rule (2), shall not exercise the powers vested in a gazetted officer under this sub-rule; but such powers shall be exercised by Superintendent of Excise, Revenue Divisional Officer, Commercial Tax Officer, Superintendent of Police or Additional Superintendent of Police, as the case may be;

Provided also that in the case of the members belonging to the categories of officers specified in Appendix-II to these rules, the authority which may impose any of the penalties specified in clauses (i), (iii), (iv) of rule 9 or place under suspension under rule 8 shall be as specified thereof against each such category .

(2) (i) The authority which may impose on a member of a Subordinate Service, the penalties specified in clauses (ii), (v) to (x) of rule 9 shall be the appointing authority or any authority to which it is subordinate:

- (ii) The Superintendent Engineer (Irrigation) may impose major penalties on Assistant Engineer (Irrigation)

- (iii) The Superintendent Engineer (Public Health) may impose major penalties on Assistant Engineer (Public Health).

(G.O. Ms. No. 353, G.A. (Ser.C) Dept., dt: 18.11.2003)

Provided that in case of the members of the Services specified in Appendix III to these rules, the authority which may impose any of the penalties specified in rule 9 and clause (i) of rule 10, shall be as specified thereof against each;

Provided further that in case of a member of the Andhra Pradesh Police Subordinate Service or the Andhra Pradesh Special Armed Police Service, the authority which may impose any of the penalties specified in rule 9, shall be as specified against each of the categories in Appendix IV;

(G.O.Ms.No. 284, G.A. (Ser.C) Department, Dated: 07-07-1997)

Provided also as that the Superintendent, Forest School, Yellandu, Forest
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Utilisation Officer, State Sylviculturist, Working Plans Officer or District Forest Officer concerned, as the case may be or any authority to which it is subordinate, may impose the penalty specified in clause (ii) of rule 10 on Government servants mentioned in sub-clause (a) thereof;

Provided also that the authority specified as competent to impose the penalty of suspension under clause (v) of the rule 9 in Appendix IV, as the case may be or any authority to which it is subordinate may impose the penalty specified in clause (ii) of rule 10 on Government servants mentioned in sub-clause (b) thereof;

Provided also that the Additional Director of Fire Service or the Regional Fire Officer concerned, as the case may be, or any authority to which it is subordinate may impose the penalty specified in clauses (ii) of rule 10 on Government servants mentioned in sub-clause (c) thereof.

Power of appointing authority etc. to suspend members of State and Subordinate Services.

"Provided also that the Mandal Parishad Development Officer may impose the minor penalties and keep under suspension the Superintendent, Extension Officer (Panchayat Raj & Rural Development), Senior Assistant, Panchayat Secretaries, Junior Assistant, Typist, Class IV employees of Mandal Parishads as specified in clauses (i) to (v) of rule 9 of these rules".

(G.O. Ms. No. 53, G.A. (Ser.C) Dept., dt: 28.2.2004)

15. Notwithstanding anything in these rules, the appointing authority or any authority to which it is subordinate including Government may also place under suspension under rule 8, any member of a service to whom these rules apply.

Disciplinary authority in case of promotion or transfer of a member of a service and on reversion or reduction there from.

16. (1) Where, on promotion or transfer, a member of a service in a class, category or grade is holding an appointment in another class, category or grade thereof or in another service, State or Subordinate, no penalty shall be imposed upon him in respect of his work or conduct before such promotion or transfer except by authority competent to impose the penalty upon a member of the service in the latter class, category, grade or service, as the case may be. This provision shall apply also to cases of transfer or promotion of a person from a post under the jurisdiction of one authority to that of another authority within the same class, category or grade;

Provided that the authority which may impose any of the penalties on a member of the Andhra Pradesh Police Subordinate Service or the Andhra Pradesh Special Armed Police Service or the Deputy Superintendent of Police or Assistant Commissioner of Police in category 2 and the Inspector of Police in category 4 of the Andhra Pradesh Police Service in cases not involving promotion or appointment by transfer, shall be the competent authority having jurisdiction over such member at the time of commission of such act or omission, as the case may be or any authority to which it is subordinate;

Provided further that in case of a member of the Andhra Pradesh Police Subordinate Service or the Andhra Pradesh Special Armed Police Service, an Officer superior to the competent authority may, for reasons to be recorded In writing, transfer a record of enquiry in a disciplinary case from the competent

authority to any other authority holding the same rank for disposal.

(2) Where a person has been reverted or reduced from a State Service to a Subordinate Service, or from one service to another or from one class, category or grade of a service to another class, category or grade thereof, no penalty shall be imposed upon him in respect of his work or conduct while he was a member of the service, class, category or grade, as the case may be, from which he was reverted or reduced, except by an authority competent to impose the penalty upon a member of such service, **class**, category or grade.

Special Provision in respect of Police Officials employed in Anti-Corruption Bureau, Vigilance and Enforcement Department and Lokayukta and Upa-Lokayukta.

17. No member of the Andhra Pradesh Police Subordinate Service or an Inspector of Police employed in the Anti-Corruption Bureau, the Department of Vigilance and Enforcement, General Administration Department or under the Lokayukta and Upa-lokayukta shall be compulsorily retired, removed or dismissed from service during the period of his employment in the Anti-Corruption Bureau, the Department of Vigilance and Enforcement, General Administration Department or under the Lokayukta and Upa-Lokayukta or for a period of three years from the date on which he ceased to be employed therein, without the previous sanction of the State Government;

Provided that the previous sanction of the State Government shall not be necessary for compulsory retirement, removal or dismissal of a member of the service or an Inspector of Police employed in the Anti-Corruption Bureau, the Department of Vigilance and Enforcement, General Administration Department or under the Lokayukta and Upa-Lokayukta, for any act done by him prior to his employment therein.

Lower authority not to reopen case: higher authority can exercise power

18. (1) Where in any case a higher authority has imposed or declined to impose a penalty under rule 11, 12 or 14 a lower authority shall have no jurisdiction to proceed under these rules in respect of the same case.

(2) Where in any case a lower authority has imposed a penalty or exonerated a member of a service, it shall not debar a higher authority from exercising his powers under these rules in respect of the same case. The order of such higher authority shall supercede any order passed by a lower authority in respect of the same case.

Authority to Institute proceedings

19. (1) The Government or any other authority empowered by it by general or special order may-

- (a) institute disciplinary proceedings against any Government servant;
- (b) direct a disciplinary authority to institute disciplinary proceedings against any Government servant on whom that disciplinary authority is competent to impose under these rules any of the penalties specified in rule 9 or rule 10.

(2) A disciplinary authority competent under these rules to impose any of the penalties specified in clauses (i) to (v) of rule 9 or in rule 10 may institute disciplinary proceedings against any Government servant for the imposition of any of the penalties specified in clauses (vi) to (x) of rule 9 notwithstanding that such disciplinary authority is not competent under these rules to impose any of the latter penalties .

PART - V PROCEDURE FOR IMPOSING PENALTIES

20. No order imposing any of the penalties specified in clauses (vi) to (x) of rule 9 shall be made except after an inquiry held, as far as may be, in the manner provided in this rule and rule 21 or in the manner provided by the Andhra Pradesh Civil Services (Disciplinary Proceedings Tribunal) Act, 1960 or the Andhra Pradesh Lokayukta and Upa-Lokayukta Act, 1983, where such inquiry is held under the said Acts.

(2) Whenever the disciplinary authority is of the opinion that there are grounds for inquiring into the truth of any imputation of misconduct or misbehavior against a Government servant, it may itself inquiry into, or appoint under this rule, as the case may be, authority to inquire into the truth thereof.

EXPLANATION:- Where the disciplinary authority itself holds the inquiry, any reference to the inquiring authority shall be construed as a reference to the disciplinary authority.

(3) Where it is proposed to hold an inquiry against a Government servant under this rule and rule 21, the disciplinary authority or the cadre controlling authority who is not designated as disciplinary authority and who is subordinate to the appointing authority can draw up or cause to be drawn up.

(i) The substance of the imputations of misconduct or misbehavior into definite and distinct articles of charge.

(ii) A statement of the imputations of misconduct or misbehavior in support of each article of charge, which shall contain.

(a) A statement of all relevant facts including any; admission or confession made by the Government servant.

(b) Copies of documents by which and copies of statements of witnesses by whom, the articles of charge are proposed to be sustained.

NOTE:- Where the documents are voluminous relevant extracts of the documents may be furnished to the Government.

(2) The disciplinary authority shall deliver or cause to be delivered to the Government servant a copy of the articles of charge, the statement of the imputations of misconduct or misbehavior and copies of the statements of witnesses by which each article of charge is proposed to be sustained and shall require the Government servant to appear before the disciplinary authority on such day and at

such time NOT EXCEEDING TEN WORKING DAYS and submit a written statement of his defense and to state whether he desires to be heard in person.

(5) (a) On the date fixed for appearance the Government servant shall submit the written statement of his defense. He shall be questioned whether he pleads guilty to the charges or not and if he pleads guilty to all or any of the articles of charges, the disciplinary authority shall record the plea and obtain the signature of the Government Servant thereon.

(b) Where the Government Servant appears before the disciplinary authority and pleads not guilty to the charges or refuses or omits to plead, the disciplinary authority shall record the plea and obtain signature of the Government servant thereon and may decide to hold the inquiry itself or if it consider necessary to do so appoint a serving or retired Government servant as inquiring authority for holding the inquiry into the charges and also appoint a Government servant as Presenting Officer to present the case in support of the articles of charge and adjourn the case to a date not exceeding five days for the said purpose.

(c) On the date so fixed the disciplinary authority shall by an order appoint the inquiring authority and shall also appoint a Government servant as Presenting Officer to present the case in support of the articles of charge.

Provided that the disciplinary authority may if it considers necessary having regard to the facts and circumstances of the case, appoint a legal practitioner or a legally trained Government Servant as Presenting Officer.

(d) The disciplinary authority shall serve copies of the orders appointing the inquiring authority and the Presenting Officer on the Government servant and inform him that he may take the assistance of any other Government Servant to present the case on his behalf, but he may not engage a Legal Practitioner for the purpose unless the Presenting Officer appointed by the disciplinary authority is a legal practitioner or a legally trained Government Servant.

Provided that no Government servant dealing in his official capacity with the case of inquiry relating to the person charged or any officer to whom an appeal may be preferred shall be permitted by the inquiring authority to appear on behalf of the person charged before the inquiry authority.

Provided further that the Government servant may take the assistance of any other Government servant posted at any other station, if the inquiring authority having regard to the circumstances of the case, and for reasons to be recorded in writing so permits.

NOTE:- (1) The Government Servant shall not take the assistance of any other Government servant who has pending two disciplinary cases on hand in which he has to give assistance.

NOTE:- (2) The Government servant shall not take the assistance of any other Government servant who is dealing in his official capacity with the case of inquiry relating to the Government servant charged.

The Government servant may also take the assistance of a retired Government servant to present the case on his behalf, subject to such conditions as may be specified by the Government from time to time by general or special order in his behalf.

(e) The disciplinary authority shall inform the Government servant to submit within five days a list of documents, which he requires to be discovered or produced by Government for the purpose of his defence indicating the relevance of the documents so required.

(f) The disciplinary authority may for reasons to be recorded in writing refuse to requisition such of the documents as are, in its opinion, not relevant to the case.

(g) The disciplinary authority shall on receipt of the notice for the discovery or production of documents, forward the same or copies thereof to the authority in whose custody or possession the documents are kept with a requisition for the production of the documents by such date as may be specified in such requisition.

(h) On receipt of the requisition referred to in sub-rule (5) (g) every authority having the custody or possession of the requisitioned documents shall produce the same before the disciplinary authority

Provided that if the authority having the custody or possession of the requisitioned documents is satisfied for reasons to be recorded by it in writing that the production of all or any such documents would be against the public interest or security of the state, shall submit the fact to the Head of Department or to the Secretary of the Department concerned for a decision in the matter. Such decision shall be informed to the disciplinary authority and the disciplinary authority shall on being so informed communicate the information to the Government servant and withdrawn the requisition made by it for the production or discovery of such documents.

(6) Where the Government servant to whom a copy of the article of charge has been delivered does not submit the written statement of defence on or before the date specified for the purpose or does not appear in person before the disciplinary authority, the disciplinary authority may decide to hold the inquiry ex-parte or if it considers necessary so to do, appoint an inquiry authority for the purpose.

(7) (a) The disciplinary authority shall, where it is not the inquiring authority, forward to the inquiring authority.

(i) a copy of the articles of charge and the statement of the imputations of misconduct or misbehavior;

(ii) a copy of the written statement of defence, if any submitted by the Government servant;

- (iii) copies of the statements of witnesses, referred to in sub-rule (3);
- (iv) copies of documents referred to in sub-rule (3);
- (v) evidence proving the delivery of copies of the documents referred to in sub-rule j(3) to the Government servant; and
- (vi) a copy of the order appointing the "Presenting Officer".

(b) The disciplinary authority shall also forward to the inquiring authority documents received under sub-rule 5(h) as and when they are received.

(8) After receiving the documents mentioned under sub-rule 7(a) the inquiring authority shall issue a notice in writing to the Presenting Officer and also to the Government servant to appear before him on such day and at such time and place specified by him which shall not exceeds ten days.

(9) (a) The presenting Officer and Government servant shall appear before the inquiring authority on the date fixed under sub-rule (8).

(b) If the Government servant informs the inquiring authority that he wishes to inspect the documents mentioned in sub-rule (3) for the purpose of preparing his defence, the inquiring authority shall order that he may inspect the documents within five days and the presenting Officer shall arrange for the inspection accordingly.

(c) The inquiring authority shall call upon the Government servant whether he admits the genuineness of any of the documents copies of which have been furnished to him and if he admits the genuineness of any document it may be taken as evidence without any proof by the concerned witness.

(d) The inquiring authority shall adjourn the case for inquiry to a date not exceeding ten days for production of evidence and require the Presenting Officer to produce the evidence by which he proposes to prove the articles of charges.

(10) (a) On the dates fixed for recording the evidence, the oral and documentary evidence by which the articles of charges are proposed to be proved shall be produced by or on behalf of the disciplinary authority.

(b) The evidence shall be recorded as far as possible on day-to-day basis till the evidence on behalf of the disciplinary authority is completed.

(c) The witnesses shall be examined by the Presenting Officer and they may be cross-examined by or on behalf of the Government servant.

(d) The Presenting Officer shall be entitled to re-examine the witnesses on any points on which they have been cross examined, but not on any new matter, without the permission of the inquiring authority.

(e) The inquiring authority may also put such questions to the witnesses as it thinks fit.

(11) (a) If it appears necessary before the closure of the case on behalf of the disciplinary authority, the inquiring authority may, in its discretion, allow the presenting officer to produce evidence not included in the list given to the Government servant or may itself call for new evidence or recall and re-examine any witness.

(b) In such case the Government servant shall be entitled to have a copy of the list of further evidence proposed to be produced and an adjournment of the inquiry for three clear days before the production of such new evidence, exclusive of the day of adjournment and the day to which the inquiry is adjourned.

(c) The inquiring authority shall give the Government servant an opportunity of inspecting such documents before they are taken on the record.

NOTE:- New evidence shall not be permitted or called for and witness shall not be recalled to fill up any gap in the evidence. Such evidence may be called for only when there is an inherent lacuna or defect in the evidence which has been produced originally.

(12) (a) When the case for the disciplinary authority is closed, the Government servant shall be required to state his defence orally or in writing as he may prefer and to submit a list of witnesses to be examined on his behalf for which purpose the case may be adjourned to a date not exceeding five days.

(b) If the defence is made orally, it shall be recorded and the Government servant shall be required to sign the record. In either case, a copy of the statement of defence and the list of defence witness may be provided.

(c) The case shall be adjourned to a date not exceeding ten days for production of defence evidence.

(13) The evidence on behalf of the Government servant shall then be produced. The Government servant may examine himself in his own behalf if he so prefers. The witnesses produced by the Government servant shall then be examined and shall be liable to cross-examination re-examination and examination by the inquiring authority according to the provisions applicable to the witnesses for the disciplinary authority.

(14) The inquiring authority may after the Government servant closes his case, and shall, if the Government servant has not examined himself, generally question him on the circumstances appearing against him in the evidence for purpose of enabling the Government servant to explain any circumstances appearing in the evidence against him.

(15) The inquiring authority may, after the completion of the production of evidence, hear the presenting officer, if any appointed, and the Government servant, or permit them to file written briefs of their respective cases, if they so desire.

(16) (a) Where a disciplinary authority competent to impose any of the penalties specified in clauses (i) to (v) of rule 9 and in rule 10 but not competent to impose any of the penalties specified in clauses (vi) to (x) of rule 9, has itself inquired into or caused to be inquired into the articles of any charge and that authority, having regard to its own findings or having regard to its decision on any of the findings of any inquiring authority appointed by it is of the opinion that specified in clauses (vi) to (x) of rule 9 should be imposed on the Government servant, that authority shall forward the records of the inquiry to such disciplinary authority as is competent to impose the last mentioned penalties.

(b) The disciplinary authority to which the records are so forwarded may act on the evidence on the record or may if it is of the opinion that further examination of any of the witnesses is necessary in the interests of justice, recall the witnesses and examine, cross-examine and re-examine the witnesses and may impose on the Government servant such penalty as it may deem fit in accordance with these rules.

(17) Whenever an inquiring authority, after having heard and recorded the whole or any part of the evidence in an inquiry ceases to exercise jurisdiction therein, and is succeeded by another inquiring authority which has and which exercises, such jurisdiction, the inquiring authority so succeeding may act on the evidence so recorded by its predecessor, or partly recorded by its predecessor, and partly recorded by itself.

Provided that if the succeeding authority is of the opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interest of justice, it may recall examine, cross-examine and re-examine any such witnesses in before provided.

(18)(i) After the conclusion of the inquiry a report shall be prepared and It shall contain

(a) the articles of charge and the statement of the imputation of misconduct or misbehavior.

(b) the defense of the Government servant in respect of each article of charge;

(c) An assessment of the evidence in respect of each article of charge;

(d) The findings on each article of charge and the reasons therefor.

Explanation:- If in the opinion of the inquiring authority the proceedings of the inquiry establish any article of charge different from the original articles of the charge, it may record its findings on such article of charge.

Provided that the findings on such article of charge shall not be recorded unless the Government servant has either admitted the facts on which such article of charge is based or has had a reasonable opportunity of defending himself against such article of charge.

(vii) The inquiring authority, where it is not itself the disciplinary authority; shall forward to the disciplinary authority the records of inquiry which; shall include.

(a) the report prepared by it under clause (i);

(b) the written statement of defence, if any, submitted by the Government servant;

- (c) the oral and documentary evidence produced in the course of the inquiry;
- (d) written briefs, If any, filed by the Presenting officer or the Government servant or both during the course of the inquiry and
- (e) the orders, if any, made by the disciplinary authority and the inquiring authority in regard to the inquiry.

Explanation:-It is not necessary to have an inquiry in the manner provided for in this rule or to hear in person in the case of reduction of rank in seniority list (A and B lists) of Constables fit for promotion as Head Constables I in the Andhra Pradesh Police Subordinate Service or Andhra Pradesh Special Armed Police Service.

(vide G.O. Ms. No. 383, G.A.(Ser.C) Dept., dt: 19.12.2003)

AMENDMENTS

In rule 20, - for sub-rules (3), (4), (5), (6), (7), (10) and (12) the following shall be substituted, namely:-

“(3) Where it is proposed to hold an inquiry against a Government servant under this rule and rule 21, the disciplinary authority or the cadre controlling authority who is not designated as disciplinary authority and who is subordinate to the appointing authority can draw up or cause to be drawn up—

(i) the substance of the imputations of misconduct or misbehaviour into definite and distinct articles of charge;

(ii) a statement of the imputations of misconduct or misbehaviour in support of each article of charge, which shall contain;

(a) a statement of all relevant facts including any admission or confession made by the Government servant;

(b) a list of documents by which, and a list of witnesses by whom, the articles of charge are proposed to be sustained.

(4) The disciplinary authority shall deliver or cause to be delivered to the Government servant a copy of the articles of charge, the statement of the imputations of misconduct or misbehaviour and a list of documents and witnesses by which each article of charge is proposed to be sustained and copies of the said documents and statements of the said witnesses and shall require the Government servant to appear before the disciplinary authority on such day and at such time not exceeding ten working days and submit a written statement of his defence and to state whether he desires to be heard in person.

(5) (a) On the date fixed for appearance, the Government servant shall submit the written statement of his defence. The disciplinary authority shall ask the Government servant whether he is guilty or has any defence to make and if he pleads guilty to any of the articles of charge, the disciplinary authority shall record

the plea, sign the record and obtain the signature of the Government servant thereon. The disciplinary authority shall record findings of guilty in respect of those articles of charge to which the Government servant pleads guilty. Where the Government servant admits all the articles of charge, the disciplinary authority shall record its findings on each article of charge after taking such evidence as it may think fit and shall act in the manner laid down in Rule 21.

(b) Where the Government servant appears before the disciplinary authority and pleads not guilty to the charges or refuses or omits to plead, the disciplinary authority shall record the plea and obtain the signature of the Government servant thereon and may decide to hold the inquiry itself or if it considers it necessary to do so, appoint an inquiring authority for holding the inquiry into the charges and also appoint a Government servant or a retired Government servant or a legal practitioner as Presenting Officer to present the case in support of the articles of charge and adjourn the case to a date not exceeding five days.

(c) On the day so fixed, the disciplinary authority shall serve copies of the orders appointing the inquiring authority and the Presenting Officer on the Government servant and inform him that he may take the assistance of any other Government servant to present the case on his behalf, but he may not engage a retired Government servant or a legal practitioner for the purpose unless the Presenting Officer appointed by the disciplinary authority is one such, or, the disciplinary authority, having regard to the circumstances of the case, so permits:

Provided that no Government servant dealing in his official capacity with the case of inquiry relating to the person charged or any officer to whom an appeal may be preferred shall be permitted by the inquiring authority to appear on behalf of the person charged before the inquiring authority:

Provided further that the Government servant may take the assistance of any other Government servant posted at any other station, if the inquiring authority having regard to the circumstances of the case and for reasons to be recorded in writing, so permits.

Note (1):- The Government servant shall not take the assistance of any other Government servant who has pending two disciplinary cases on hand in which he has to give assistance.

Note (2):- The Government servant may also take the assistance of a retired Government servant to present the case on his behalf, subject to such conditions as may be specified by the Government from time to time by general or special order in this behalf.

(d) The disciplinary authority shall inform the Government servant to submit within five days a list of documents, which he requires to be discovered or produced by Government for the purpose of his defence indicating the relevance of the documents so required.

(e) The disciplinary authority may for reasons to be recorded in writing refuse to requisition such of the documents as are, in its opinion, not relevant to the case.

(f) The disciplinary authority shall on receipt of the notice for the discovery or production of documents, forward the same or copies thereof to the authority in whose custody or possession the documents are kept, with a requisition for the production of the documents by such date as may be specified in such requisition.

(g) On receipt of the requisition referred to in clause (f) of this sub-rule, every authority having the custody or possession of the requisitioned documents shall produce the same before the disciplinary authority:

Provided that if the authority having the custody or possession of the requisitioned documents is satisfied for reasons to be recorded by it in writing that the production of all or any of such documents would be against the public interest or security of the State, shall submit the fact to the Head of the Department or to the Secretary of the Department concerned for a decision in the matter. Such decision shall be informed to the disciplinary authority and where the decision is to withhold production of all or any of such documents, the disciplinary authority shall on being so informed communicate the information to the Government servant and withdraw the requisition made by it for the production or discovery of such documents and where the decision is against withholding the production of all or any of such documents, every authority having the custody or the possession of such requisitioned documents shall produce the same before the disciplinary authority.

(6) Where the Government servant to whom a copy of the articles of charge has been delivered does not submit the written statement of defence on or before the date specified for the purpose or does not appear in person before the disciplinary authority or otherwise fails or refuses to comply with the provisions of this rule, the disciplinary authority may decide to hold the inquiry *ex parte* or if it considers it necessary so to do, appoint an inquiring authority for the purpose.

(7) (a) The disciplinary authority shall, where it is not the inquiring authority, forward to the inquiring authority--

(i) a copy of the articles of charge and the statement of the imputations of misconduct or misbehaviour;

(ii) a copy of the written statement of defence, if any, submitted by the Government servant;

(iii) copies of the statements of witnesses, referred to in sub- rule (3);

(iv) copies of documents referred to in sub-rule (3);

(v) evidence proving the delivery of copies of the documents referred to in sub-rule (3) to the Government servant; and

(vi) a copy of the order appointing the Presenting Officer.

(b) The disciplinary authority shall also forward to the inquiring authority documents received under clause (g) of sub-rule (5) as and when they are received.

(10) (a) On the date fixed for recording the evidence, the oral and documentary evidence by which the articles of charge are proposed to be proved shall be produced by or on behalf of the disciplinary authority.

(b) The evidence shall be recorded as far as possible on day-to-day basis till the evidence on behalf of the disciplinary authority is completed.

(c) The witnesses shall be examined by or on behalf of the Presenting Officer and they may be cross-examined by or on behalf of the Government servant.

(d) The Presenting Officer shall be entitled to re-examine the witnesses on any points on which they have been cross-examined, but not on any new matter without the permission of the inquiring authority.

(e) The inquiring authority may also put such questions to the witnesses as it thinks fit.

(12) (a) When the case for the disciplinary authority is closed, the Government servant shall be required to state his defence orally or in writing as he may prefer and to submit a list of witnesses to be examined on his behalf for which purpose the case may be adjourned to a date not exceeding five days.

(b) If the defence is made orally, it shall be recorded and the Government servant shall be required to sign the record. In either case, a copy of the statement of defence and the list of defence witnesses may be provided to the Presenting Officer, if any, appointed.

(c) The case shall be adjourned to a date not exceeding ten days for production of defence evidence.

2. In the Explanation under clause (ii) of sub-rule (18), the word 'Armed' shall be omitted.

(G.O Ms. No. 337, G.A. (Ser-C) Dept., dt: 22.7.2006)

Earlier Position

Procedure for Imposing major penalties:-

20. (1) No order imposing any of the penalties specified in clauses (vi) to (x) of rule 9 shall be made except after an Inquiry held, as far as may be, in the manner provided in this rule and rule 21 or in the manner provided by the Public Servants (Inquiries) Act, 1850 (Central Act 37 of 1850) or the Andhra Pradesh Civil Services (Disciplinary Proceedings Tribunal) Act, 1960 or the Andhra Pradesh Lokayukta and Upa-Lokayukta Act, 1983, where such inquiry is held under the said Acts.

(2) Whenever the disciplinary authority is of the opinion that there are grounds for inquiring into the truth of any imputation of misconduct or misbehaviour against a Government servant, it may itself inquire into, or appoint

under this rule or under the provisions of the Public Servants (Inquiries) Act, 1850, is the case may be, authority to inquire into the truth thereof.

Explanation:- Where the disciplinary authority itself holds the inquiry, any reference in sub-rule (7) to sub-rule (20) and in sub-rule (22) to the inquiring authority shall be construed as a reference to the disciplinary authority.

(3) Where it is proposed to hold an inquiry against a Government servant under this rule and rule 21, the disciplinary authority, or the cadre controlling authority who is not designated as disciplinary authority and who is subordinate to the appointing authority can draw up or cause to be drawn up.

(G.O.Ms.No. 33, GA (Ser.C) Department, dated 24-01-1998)

- (i) the substance of the imputations of misconduct or misbehaviour into definite and distinct articles of charge.
- (ii) a statement of the imputations of misconduct or misbehaviour in support of each article of charge, which shall contain.
 - (a) A statement of all relevant facts including any admission or confession made by the Government servant.
 - (b) A list of documents by which, and a list of witnesses by whom, the articles of charge are proposed to be sustained.

(4) The disciplinary authority shall deliver or cause to be delivered to the Government servant a copy of the articles of charge, the statement of the imputations of misconduct or misbehaviour and a list of documents and witnesses by which each article of charge is proposed to be sustained and shall require the Government servant to submit within such time as may be specified, a written statement of his defence and to state whether he desires to be heard in person.

(5) (a) On receipt of the written statement of defence, the disciplinary authority may itself inquire into such of the articles of charge as are not admitted, or, if it considers it necessary so to do, appoint under sub-rule (2), an inquiring authority for the purpose, and where all the articles of charge have been admitted by the Government servant in his written statement of defence, the disciplinary authority shall record its findings on each charge after taking such evidence as it may think fit and shall act in the manner laid down in rule 21.

(b) If no written statement of defence is submitted by the Government servant, the disciplinary authority may itself inquire into the articles of charge or may, if it considers it necessary to do so, appoint, under sub-rule (2) an inquiring authority for the purpose.

(c) Where the disciplinary authority itself inquires into any article of charge or appoints an inquiring authority for holding an inquiry into such charge, it may, by an order, appoint a Government servant or a legal practitioner, to be known as the "Presenting Officer" to present on its behalf the case in support of the articles of charge.

(6) The disciplinary authority shall, where it is not inquiring authority, forward to the inquiring authority-

- (i) a copy of the articles of charge and the statement of the imputations of

misconduct or misbehaviour;

- (ii) a copy of the written statement of defence, if any submitted by the Government servant;
- (iii) a copy of the statements of witnesses, if any, referred to in sub-rule (3);
- (iv) evidence proving the delivery of the documents referred to in sub-rule (3) to the Government servant; and
- (v) a copy of the order appointing the "Presenting Officer".

(7) The Government servant shall appear in person before the inquiring authority on such day and at such time within fifteen working days from the date of receipt by him of the articles of charge and the statement of the imputation of misconduct or misbehaviour, as the inquiring authority may, by a notice in writing, specify in this behalf or within such further time, not exceeding fifteen days, as the inquiring authority may allow.

(8) (a). The Government servant may take the assistance of any other Government servant to present the case on his behalf, but may not engage a legal practitioner for the purpose unless the Presenting Officer appointed by the disciplinary authority is a legal practitioner, or, the disciplinary authority, having regard to the circumstances of the case so permits;

Provided that no member of service dealing in his official capacity with the case of inquiry relating to the person charged shall be permitted by the inquiry officer or by any officer to whom an appeal may be preferred to appear on behalf of the person charged before the enquiry officer.

Provided further that the Government servant may take the assistance of any other Government servant posted at any other station, if the inquiring authority having regard to the circumstances of the case, and for reasons to be recorded in writing, so permits.

Note:- (1) The Government servant shall not take the assistance of any other Government servant who has pending two disciplinary cases on hand in which he has to give assistance.

Note:- (2) The Government servant shall not take the assistance of any other Government servant who is dealing in his official capacity with the case of inquiry relating to the Government Servant charged.

(b) The Government servant may also take the assistance of a retired Government servant to present the case on his behalf, subject to such conditions as may be specified by the Government from time to time by general or special order in this behalf. (Further instructions issued vide Memo.No.657/Ser.C/94-4, G.A. (Ser. C) Dept., dated 9-3-95).

(9) If the Government servant who has not admitted any of the articles of charge in his written statement of defence or has not submitted any written statement of defence, appears before the inquiring authority, such authority shall ask him whether he is guilty or has any defence to make and if he pleads guilty to any of the articles of charge, the inquiring authority shall record the plea, sign the record and obtain the signature of the Government servant thereon.

(10) The inquiring authority shall return a finding of guilty in respect of those articles of charge to which the Government servant pleads guilty.

(11) The inquiring authority shall, if the Government servant fails to appear within the specified time or refuses or omits to plead, require the Presenting Officer to produce the evidence by which he proposes to prove the articles of charge, and shall adjourn the case to a later date not exceeding thirty days, after recording an order that the Government servant may, for the purpose of preparing his defence:

- (i) inspect within five days of the order or within such further time not exceeding five days as the inquiring authority may allow, the documents specified in the list referred to in sub-rule (3);
- (ii) submit a list of witnesses to be examined on his behalf.

Note:-If the Government servant applies orally or in writing for the supply of copies of the statement of witnesses mentioned in the list referred to in sub-rule (3), the inquiring authority shall furnish him with such copies as early as possible and in any case not later than three days before the commencement of the examination of the witnesses on behalf of the disciplinary authority.

- (iii) give a notice within ten days of the order or within such further time not exceeding ten days as the inquiring authority may allow for the discovery or production of any documents which are in the possession of Government but not mentioned in the list referred to in sub-rule (3).

Note:- The Government servant shall indicate the relevance of the documents required by him to be discovered or produced by the Government.

(12) The inquiring authority shall, on receipt of the notice for the discovery or production of documents, forward the same or copies thereof to the authority in whose custody or possession the documents are kept, with a requisition for the production of the documents by such date as may be specified in such requisition ..

Provided that the inquiring authority may, for reasons to be recorded by it in writing, refuse to requisition such of the documents as are, in its opinion, not relevant to the case.

(13) On receipt of the requisition referred to in sub-rule (12), every authority having the custody or possession of the requisitioned documents, shall produce the same before the inquiring authority, and the requisitioning of the documents can be done either at the instance of the Member of Service or by the inquiring authority suo-moto.

"Provided that if the authority having the custody or possession of the requisitioned documents is satisfied for reasons to be recorded by it in writing that the production of all or any of such documents would be against the public interest or security of the State, shall submit the fact to the Head of Department, or to the Secretary of the Department concerned for a decision in the matter. Such decision shall be informed to the inquiring authority, and the inquiring authority shall on being so informed, communicate the information to the Government servant and withdraw the requisition made by it for the production or discovery of

such documents".

(G.O. Ms. No. 13, G.A.(Ser.C) Dept., dt: 10.1.2002)

Earlier position

Provided that if the authority having the custody or possession of the requisitioned documents is satisfied for reasons to be recorded by it in writing that the production of all or any of such documents would be against the public interest of security of the State, it shall inform the inquiring authority accordingly and the inquiring authority shall on being so informed, communicate the information to the Government servant and withdraw the requisition made by it for the production or discovery of such documents.

Provided further that if such documents are not produced as evidence and if they are sent only for the perusal of inquiring authority, the inquiring authority shall have the power to take it to a higher authority stating that on a perusal of a particular document it finds nothing in it to warrant claiming privilege.

(14) On the date fixed for the inquiry, the oral and documentary evidence by which the articles of charge are proposed to be proved shall be produced by or on behalf of the disciplinary authority. The witnesses shall be examined by or on behalf of the Presenting Officer and may be cross-examined by or on behalf of the Government servant. The Presenting Officer shall be entitled to re-examine the witnesses on any points on which they have been cross-examined, but not on any new matter, without the leave of the inquiring authority. The inquiring authority may also put such questions to the witnesses as it thinks fit.

(15) If it shall appear necessary before the closure of the case on behalf of the disciplinary authority, the inquiring authority may, in its discretion, allow the Presenting Officer to produce evidence not included in the list given to the Government servant or may itself call for new evidence or recall and re-examine any witness and in such case the Government servant shall be entitled to have, if he demands it, a copy of the list of further evidence proposed to be produced and an adjournment of the inquiry for three clear days before the production of such new evidence, exclusive of the day of adjournment and the day to which the inquiry is adjourned. The inquiring authority shall give the Government servant an opportunity of inspecting such documents before they are taken on the record. The inquiring authority may also allow the Government servant to produce new evidence, if it is of the opinion that the production of such evidence is necessary in the interest of justice.

Note:- New evidence shall not be permitted or called for any witness shall not be recalled to fill up any gap in the evidence. Such evidence may be called for only when there is an inherent lacunae or defect in the evidence which has been produced originally.

(16) When the case for the disciplinary authority is closed, the Government servant shall be required to state his defence, orally or in writing, as he may prefer. If the defence is made orally, it shall be recorded and the Government servant shall be required to sign the record. In either case, a copy of the statement of defence shall be given to the Presenting Officer, if any, appointed.

(17) The evidence on behalf of the Government servant shall then be

produced. The Government servant may examine himself in his own behalf if he so prefers. The witnesses produced by the Government servant shall then be examined and shall be liable to cross examination, re-examination and examination by the inquiring authority according to the provisions applicable to the witnesses for the disciplinary authority.

(18) The inquiring authority may, after the Government servant closes his case, and shall, if the Government servant has not examined himself, generally question him on the circumstances appearing against him in the evidence for purpose of enabling the Government servant to explain any circumstances appearing in the evidence against him.

(19) The inquiring authority may, after the completion of the production of evidence, hear the presenting officer, if any appointed, and the Government servant, or permit them to file written briefs of their respective cases, if they so desire.

(20) If the Government servant to whom a copy of the articles of charge has been delivered, does not submit the written statement of defence on or before the date specified for the- purpose or does not appear in person before the inquiring authority or otherwise fails or refuses to comply with the provisions of this rule, the inquiring authority may hold the inquiry *exparte*.

(21) (a) Where a disciplinary authority competent to impose any of the penalties specified in clauses (i) to (v) of rule 9 and in rule 10 but not competent to impose any of the penalties specified in clauses (vi) to (x), of rule 9, has itself inquired into or caused to be inquired into the articles of any charge and that authority, having regard to its own findings or having regard to its decision on any of the findings of any inquiring authority appointed by it is of the opinion that the penalties specified in clauses (vi) to (x), of rule 9 should be imposed on the Government servant, that authority shall forward the records of the inquiry to such disciplinary authority as is competent to impose the last mentioned penalties.

(b) The disciplinary authority to which the records are so forwarded may act on the evidence on the record or may, if it is of the opinion that further examination of any of the witnesses is necessary in the interests of justice, recall the witnesses and examine, cross-examine and re-examine the witnesses and may impose on the Government servant such penalty as it may deem fit in accordance with these rules.

(22) Whenever an inquiring authority, after having heard, and recorded the whole or any part of the evidence in an inquiry ceases to exercise jurisdiction therein, and is succeeded by another inquiring authority which has and which exercises, such jurisdiction, the inquiring authority so succeeding may act on the evidence so recorded by its predecessor, or partly recorded by its predecessor, and partly recorded by itself.

Provided that if the succeeding inquiring authority is of the opinion that further examination of any of the witnesses whose evidence has already been recorded is necessary in the interest of justice, it may recall examine, cross-examine and re-examine any such witnesses as herein before provided.

(23) (i) After the conclusion of the inquiry, a report shall be prepared and it shall contain-

(a) the articles of charge and the statement of the imputation of misconduct

or misbehaviour.

- (b) the defence of the Government servant in respect of each article of charge;
- (c) an assessment of the evidence in respect of each article of charge;
- (d) the findings on each article of charge and the reasons therefor.
- (e) Omitted.

(G.O.Ms.No.270, G.A. (Ser.C) Dept., dated 18-06-1999).

- (e) to recommend the penalty proposed to be imposed on the delinquent officer, keeping in view the rule 9 of these rules.

(G.O.Ms.No.229, G.A. (Ser.C) Dept., dated 22-05-2002).

- (e) Omitted.

(G.O.Ms.No.454, G.A. (Ser.C) Dept., dated 7-11-2002).

Explanation:- If in the opinion of the inquiring authority the proceedings of the inquiry establish any article of charge different from the original articles of the charge, it may record its findings on such article of charge:

Provided that the findings on such article of charge shall not be recorded unless the Government servant has either admitted the facts on which such article of charge is based or has had a reasonable opportunity of defending himself against such article of charge.

(ii) The inquiring authority, where it is not itself the disciplinary authority shall forward to the disciplinary authority the records of inquiry which shall include.

- (a) the report prepared by it under clause (i);
- (b) the written statement of defence, if any, submitted by the Government servant;
- (c) the oral and documentary evidence produced in the course of the inquiry;
- (d) written briefs, if any, filed by the Presenting Officer or the Government servant or both during the course of the inquiry; and
- (e) the orders, if any, made by the disciplinary authority and the inquiring authority in regard to the inquiry.

Explanation:-

It is not necessary to have an inquiry in the manner provided for in this rule or to hear in person in the case of reduction of rank in seniority list (A and B lists) of Constables fit for promotion as Head Constables in the Andhra Pradesh Police Subordinate Service or Andhra Pradesh Special Armed Police Service.

Action on the inquiry report:

"21 (1) The disciplinary authority, if it is not itself the inquiring authority may, for reasons to be recorded by it in writing, remit the case to the inquiring authority for further inquiry and report and the inquiring authority shall thereupon proceed to hold the further inquiry

according to the provisions of rule 20 as far as may be.

- (2) The disciplinary authority shall forward or cause to be forwarded a copy of the report of the inquiry, if any, held by the disciplinary authority or where the disciplinary authority is not the inquiring authority a copy of the report of the inquiring authority together with its own tentative reasons for disagreement, if any, with the findings of inquiring authority on any article of charge to the Government servant who shall be required to submit, if he so desires, his written representation or submission to the disciplinary authority within fifteen days, irrespective of whether the report is favorable or not to the Government servant.
- (3) The disciplinary authority shall consider the representation, if any, submitted by the Govt. servant and record its findings before proceeding further in the matter as specified in the subrules (4) and (5) below:
- (4) If the disciplinary authority having regard to its findings on all or any of the articles of charge is of the opinion that any of the penalties specified in clauses (i) to (v) of Rule 9, should be imposed on the Government servant, it shall, notwithstanding anything contained in Rule 22, make an order imposing such penalty:

Provided that in every case where it is necessary to consult the Commission, the record of the inquiry shall be forwarded by the disciplinary authority to the Commission for its advice and such advice shall be taken into consideration before making any order imposing any penalty on the Government servant.

- (5) If the disciplinary authority having regard to its findings on all or any of the articles of charge and on the basis of the evidence adduced during the inquiry is of the opinion that any of the penalties specified in clauses (vi) to (x) of Rule 9 should be imposed on the Government servant, it shall make an order imposing such penalty and it shall not be necessary to give the Govt. servant any opportunity of making representation on the penalty proposed to be imposed:

Provided that in every case where it is necessary to consult the Commission, the record of the inquiry shall be forwarded by the disciplinary authority to the Commission for its advice and such advice shall be taken into consideration before making an order imposing any such penalty on the Govt. servant".

(G.O. Ms. No. 22, G.A.(Ser.C) Dept., dt: 30.1.2004)

Earlier Position

21. (1) The disciplinary authority, if it is not itself the inquiring authority may, for reasons to be recorded by it in writing, remit the case to the inquiring authority for further inquiry and report and the inquiring authority shall thereupon proceed to hold the further inquiry according to the provisions of rule 20 as far as may be,

(2) The disciplinary authority shall, if it disagrees with the findings of the inquiring authority on any article of charge, record its reasons for such disagreement and record its own findings on such charge, if the evidence on record is sufficient for the purpose.

(3) If the disciplinary authority having regard to its findings on all or any of the articles of charge is of the opinion that any of the penalties specified in clauses (i) to (v) of rule 9 and in rule 10 should be imposed on the Government servant, it shall, notwithstanding anything contained in rule 22, make an order imposing such penalty.

Provided that in every case where it is necessary to consult the Commission, the record of the inquiry shall be forwarded by the disciplinary authority to the Commission for its advice and such advice shall be taken into consideration before making any order imposing any penalty on the Government Servant.

(4) If the disciplinary authority having regard to its findings on all or any of the articles of charge and on the basis of the evidence adduced during the inquiry, is of the opinion that any of the penalties specified in clauses (vi) to (x) of rule 9 should be imposed on the Government servant, it shall make an order after furnishing a copy of the report of the inquiring authority to the Government Servant and after taking into consideration any representation made by him thereto within a reasonable time ordinarily not exceeding one month. It shall not be necessary to give the Government Servant any opportunity of making representation on the penalty proposed to be imposed:

Provided that in every case where it is necessary to consult the Commission the record of the inquiry shall be forwarded by the disciplinary authority to the Commission for its advice and such advice shall be taken into consideration before making an order imposing any such penalty on the Government Servant.

(G.O. Ms No. 179, G.A. (Ser.C) Dept., dt: 11.4.2002)

In rule 21 after subrule (1) the following shall be inserted namely:-

"(1A) The disciplinary authority shall forward or cause to be forwarded a copy of the report of the inquiry, if any, held by the disciplinary authority or where the disciplinary authority is not the inquiring authority, a copy of the report of the inquiring authority to the Government Servant who shall be required to submit, if he so desires, his written representation or submission to the disciplinary authority within fifteen days, irrespective of whether the report is favourable or not to the Government Servant:

Provided that where the disciplinary authority disagrees with the whole or any part of the findings of the inquiring authority, the point or points of disagreement together with a brief statement of the grounds therefore shall, in case where it affects the Government Servant charged adversely or prejudicially, be communicated along with the report of the inquiry.

(1B) The disciplinary authority shall consider the representation, if any, submitted by the Government Servant before proceeding further in the matter specified in sub-rules (2) to (4)".

(G.O. Ms No. 515, G.A. (Ser.C) Dept., dt: 2112.2002)

In rule 21 (i) after subrule (1) sub rules (1A) and (1B) shall be omitted.

(ii) for sub rules (3) and (4) and provisos there under, the following shall be substituted, namely:-

"(3) The disciplinary authority shall forward or cause to be forwarded a copy of the report of the inquiry, if any, held by the disciplinary authority or where the disciplinary authority is not the inquiring authority, a copy of the report of the inquiry authority to the Government Servant who shall be required to submit, if he / she so desires, his / her written representation or submission to the disciplinary authority within a reasonable time ordinarily not exceeding one month. It shall not be necessary to give the Government Servant opportunity of making representation on the penalty proposed to be imposed:

- (i) Provided that, where the disciplinary authority disagrees with the whole or any part of the findings of the inquiring authority, the point or points of disagreement together with a brief statement of the grounds therefore shall be communicated along with the report of the inquiry.
- (ii) Provided further that in every case where it is necessary to consult the Commission the record of the inquiry shall be forwarded by the disciplinary authority to the Commission for its advice and such advice shall be taken into consideration before making an order imposing any such penalty on the Government Servant."

22. Procedure for imposing minor penalties:-

(1) Subject to the provisions of sub-rule (4) of rule 21, no order imposing on a Government Servant any of the penalties specified in clauses (i) to (v) of rule 9 and in rule 10 shall be made except after:-

- (a) informing the Government Servant in writing of the proposal to take action against him and of the imputations of misconduct or misbehaviour on which it is proposed to be taken, and giving him a reasonable opportunity of making such representation as he may wish to make against the proposal;
- (b) holding an inquiry in the manner laid down in sub-rule (3) to (23) of rule 20, in every case in which the disciplinary authority is of the opinion that such inquiry is necessary;
- (c) taking the representation, if any, submitted by the Government servant under clause (a) and the record of inquiry, if any, held under clause (b) into consideration;
- (d) recording a finding on each imputation of misconduct or misbehaviour; and
- (e) consulting the Commission where such consultation is necessary.

(2) Notwithstanding anything contained in clause (b) of sub-rule (1), if in a case it is proposed, after considering representation, if any, made by the Government servant under clause (a) of that sub-rule, to withhold increments of pay and such withholding of increments is likely to affect adversely the amount of pension payable to the Government Servant or to withhold increments of pay for a period exceeding three years an inquiry shall be held in the manner laid down in sub-rules (3) to (23) of rule 20, before making any order imposing on Government Servant any such penalty.

(3) The record of the proceedings in such cases shall include:-

- (i) a copy of the intimation to the Government Servant of the proposal to take action against him;
- (ii) a copy of the statement of imputations of misconduct or misbehaviour delivered to him;
- (iii) his representation, if any;
- (iv) the evidence produced during the inquiry, if any;
- (v) the advice of the Commission, if any;
- (vi) the findings on each imputation of misconduct or misbehaviour; and
- (vii) the orders on the case together with the reasons therefor.

23. Communication of Orders:-

Orders made by the disciplinary authority shall be communicated to the Government Servant who shall also be supplied with a copy of the report of the inquiry, if any, held by the disciplinary authority and a copy of its findings on each article of charge, or, where the disciplinary authority is not the inquiring authority, a copy of the report of the inquiring authority and a statement of the findings of the disciplinary authority together with brief reasons for its disagreement, if any, with the findings of the inquiring authority (unless they have already been supplied to him) and also a copy of the advice, if any, given by the Commission and, where the disciplinary authority has not accepted the advice of the Commission, a brief statement of the reasons for such non-acceptance.

Common Proceedings :-

24. (1) Where two or more Government Servants of the same service or different services are concerned in any case, the Government or any other authority competent to impose the penalty of dismissal from service on all such Government Servants may make an order directing that disciplinary action against all of them may be taken in a common proceedings.

Provided that if the authorities competent to impose the penalty of dismissal on such Government Servants are different, such authorities not being the Government, an order for holding such inquiry in a common proceeding may be made by the highest of such authorities with the consent of the other authorities competent to impose the said penalty on the others.

(2) Subject to the other provisions of these rules, every such order shall specify:

- (i) the authority which may function as the disciplinary authority for the purpose of such common proceedings;
- (ii) the penalties specified in rule 9 and rule 10 which such disciplinary authority shall be competent to impose;
- (iii) whether the procedure laid down in rule 20 and rule 21 or rule 22 shall be followed in the proceeding ..

Special procedure in certain cases:

25. Notwithstanding anything contained in rule 20 to rule 24 -

- (i) where any penalty is imposed on a Government servant on the ground of conduct which has led to his conviction on a criminal charge, or
- (ii) where the disciplinary authority is satisfied for reasons to be recorded by it in writing that it is not reasonably practicable to hold an inquiry in the manner provided in these rules, or
- (iii) where the Governor is satisfied that in the interest of the security of the State, it is not expedient to hold any inquiry in the manner provided in these rules,

The disciplinary authority may consider the circumstances of the case and make such orders there on as it deems fit:

First Proviso deleted

(G.O.Rt.No. 6421, GA (Ser.C) Dept., dt. 29-12-1993)

Provided that the Commission shall be consulted, where such consultation necessary, before any orders are made in any case under this rule.

"Provided further that no such consultation with the Commission is necessary before any orders are made under clause (i) of this rule".

(G.O.Ms.No.240, G.A.(Ser.C) Dept., dt: 14.8.2003)

Waiver of Procedure in certain cases:

26 (1) All or any of the provisions of rules 20 to 24 may, in exceptional cases and for special and sufficient reasons to be recorded by the disciplinary authority in writing, be waived where there is a difficulty in observing fully the requirements of these rules and those requirements can be waived without causing any injustice to the Government servant charged.

(2) If, in respect of any Government servant charged, a question arises whether it is reasonably practicable to hold such inquiry or give such opportunity as is referred to in rules 20 to 24, the decision thereon of the disciplinary authority competent to impose any of the penalties specified in clauses (vii) to (x) of rule 9 on the Government servant concerned shall be final.

"27: Action on report of Lokayukta and Upa-Lokayukta:-

(1) Notwithstanding anything contained in rule 20 or rule 22, where it is proposed to impose on a Government Servant any of the penalties specified in rule 9 or rule 10 on the basis of the recommendation contained in the report mentioned in sub-section (1) of section 12 of the Andhra Pradesh Lokayukta and Upa-Lokayukta Act 1983, the disciplinary authority shall take action on the basis of the recommendation contained in the report, after furnishing a copy of the report to the charged Government Servant to make a representation, if any, within a reasonable time fixed and after taking into consideration such representation, and impose any of the penalties specified in rule 9 or rule 10.

Provided that, the disciplinary authority for the purpose of this rule shall be the authority under rule 2(c) or as specified under clause (c) of Section 2 of the Andhra Pradesh Lokayukta and Upa-Lokayukta Act, 1983.

(G.O. Ms. No. 350, G.A.(Ser.C) Dept., dt: 8.8.2002)

"(2) The Complaints Committee report on allegations of sexual harassment and atrocities on women shall be deemed to be an inquiry report under these rules.

Notwithstanding anything contained in rule 20 or rule 22 where it is proposed to impose on Government Servant any of the penalties specified in rule 9 or rule 10 on the basis of the inquiry report of the Complaints Committee, the disciplinary authority shall taken action on the basis of recommendations contained in the inquiry report after furnishing a copy of the report to the charged Government servant to make a representation, if any, within a reasonable time fixed and after taking into consideration such representation, and impose any of the penalties specified in rule 9 or rule10".

(G.O. Ms. No. 557, G.A.(Ser. C) Dept., dated: 14.12.2005)

Earlier Position

Action on report of Lokayukta and Upa-Lokayukta:

27. Not withstanding anything contained in rule 20 or rule 22, the disciplinary authority on receipt of a report from the Lokayukta or Upalokayukta under sub-section (1) of Section 12 of the A P. Lokayukta and Upalokayukta Act, 1983 and on the basis of the findings and recommendations made by the Andhra Pradesh Lokayukta or Upa-Lokayukta as the case may be the disciplinary authority shall take action against the employees under the relevant rules governing such employee and dispose of the case duly following the relevant procedure prescribed and duly considering the report of the Lokayukta or Upalokayukta as the case may be and shall arrive at independent of his judgement on the findings and recommendations at the conclusion.

Provided that the disciplinary authority for the purpose of this rule shall be the authority specified under clause (c) of section 2 of the AP. Lokayukta and Upa-Lokayukta Act, 1983 or the authority competent under

the rules governing such employee whichever authority is higher.

[G.O.Ms.No. 457, G.A (Ser.C) Dept., dt. 5-12-2001]

Rules not to affect provisions relating to Andhra Pradesh Survey and Land Records Subordinate Service:

28. Nothing in these rules shall affect the rule of regulation of the pay of the members of the Andhra Pradesh Survey and Land Records Subordinate Service in the following categories according to their monthly outturn of work.

CLASS I

CATEGORY 3

Town Surveyor

panchayat Surveyor

CATEGORY 4

Deputy Surveyor

Taluk Surveyor

CATEGORY 5

Field Surveyor

Class II

CATEGORY 7

Junior Computer

CATEGORY 8

Junior Draftman

Rules not to affect provisions in Andhra Pradesh Stationery manual

29. Nothing in these rules shall affect the operation of the Instructions contained in the Andhra Pradesh Stationery Manual, Volume I relating to the recovery from the pay of warehousemen, packers in the office of the Director of Stationery of the value of the short receipts reported by the indenting officers.

Provisions regarding officers lent to Government of India, etc.

30. (1) Where the services of a Government servant are lent by one department to another department or to the Government of India or the Government of another State (hereinafter in this rule referred to as "the borrowing authority"), the borrowing authority shall have the powers of the appointing authority for the purpose of placing such Government servant under suspension and of the disciplinary authority for the purpose of conducting a disciplinary proceeding against him:

Provided that the borrowing authority shall forthwith inform the authority which lent the services of the Government servant (hereinafter in this rule referred to as "the lending authority") of the circumstances leading

to the order of suspension of such Government servant or the commencement of the disciplinary proceeding as the case may be.

(2) In the light of the findings in the disciplinary proceeding conducted against the Government servant:

"(i) If the borrowing authority is of the opinion that any of the penalties specified in clauses (i) to (v) of rule 9 or in rule 10, should be imposed on the Government servant, it may, make such orders as it deem necessary.

(ii) If the borrowing authority is of the opinion that the penalty specified in clause (vi) of rule 9 should be imposed on Government servant, it may pass such orders as it may deem necessary, duly following the procedure prescribed in rule 20,

Provided that the borrowing authority shall inform the lending authority, which lent the services of the Government servant the circumstances leading to the imposition of the penalty specified in clause (vi) of rule 9:

Provided further that if the borrowing authority is of the opinion that any of the penalties specified in clauses (vii) to (x) of rule 9 should be imposed on such Government servant, it shall replace his services at the disposal of the lending authority and transmit to it the proceedings of tile enquiry and thereupon the lending authority may, if it is disciplinary authority, pass such orders thereon as it may deem necessary, or if it is not disciplinary authority, submit the case to the disciplinary authority which shall pass such orders on the case as it may deem necessary".

[G.O.Ms.No.20, G.A. (Ser.C) Dept., Dt. 20-1-2000)

Provided that before passing any such order, the disciplinary authority shall comply with the provisions of sub-rules (3) and (4) of rule 21:

Explanation: The disciplinary authority may make an order under this clause on the record of the inquiry transmitted to it by the borrowing authority, or after holding such further inquiry as it may deem necessary, as far as may be in accordance with rule 20.

Provided further that the provision in clauses (i) and (ii) requiring the replacement of the services of the Government Servant at the disposal of the **lending** authority shall not apply where the Government servant has been lent by one department to another and both the departments are under the same administrative authority.

(3) For the purpose of this rule, an Assistant or an Assistant Section Officer of the Secretariat or an Assistant or a Senior Assistant of the office of the Commissioner for Land Revenue deputed for training as Revenue Inspector, in the Andhra Pradesh Ministerial Service or a Section Officer of the Secretariat or a Superintendent of the office of the Commissioner for Land Revenue deputed for training as Mandal Revenue Officer in the districts, shall be deemed to be a Government servant lent.

(4) "(i) Where the borrowing authority, is a Company or Corporation or Organisation or local or other authority, such borrowing authority may, subject to such specific conditions or limitations, if any, that may be made in the terms of deputation, suspend or impose any of the penalties specified in clauses (i) to (vi) of rule 9 or clause (i) of rule 10, on the Government servant, duly following the procedure prescribed in CCA Rules.

Provided that the borrowing authority shall intimate the fact of placing the Government servant under suspension or imposing on him/her the penalty as the case may be to the lending authority:

Provided further that if the borrowing authority is of the opinion that any of the penalties specified in clauses (vii) to (x) of rule 9 should be imposed on the Government servant, it shall replace his services at the disposal of the lending authority and transmit to it the proceedings of the enquiry and thereupon the lending authority may, if it is disciplinary authority, pass such orders thereon as it may deem necessary or if it is not disciplinary authority, submit the case to the disciplinary authority which shall pass such orders on the case as it may deem necessary".

[G.O.Ms.No. 20 G.A. (Ser.C) Dept., Dt. 20-1-2000]

(ii) Where a Government servant whose services are placed at the disposal of any company, corporation, organisation or a local or other authority has, at any time before his services were so placed, committed any act or **omission** which renders him liable to any penalty specified in rule 9 or rule 10, the authority competent to impose any such penalty on such Government servant shall alone be competent to institute disciplinary proceeding against him and to impose on him such penalty specified in rule 9 or rule 10 as it thinks fit and the borrowing authority under whom he is serving at the time of the institution of such proceeding, shall be bound to render all reasonable facilities to such competent authority instituting and conducting such proceeding.

Provisions regarding officers borrowed from Government of India etc.

31. (1) Where an order of suspension is made or a disciplinary proceeding is conducted against a government servant whose services have been borrowed by one department from another department or from the Government of India or the Government of another State or a company or corporation or organisation or a local or other authority the authority lending the services (hereinafter in this rule referred to as "the lending authority") shall forthwith be informed of the circumstances leading to the order of the suspension of the Government servant or of the commencement of the disciplinary proceeding, as the case may be.

(2) In the light of the findings in the disciplinary proceeding conducted against the Government servant:

"(i) If the disciplinary authority is of the opinion that any of the penalties specified in clauses (i) to (v) of rule 9 or in rule 10 should be imposed on him/her it may, subject to the provisions

of sub-rule (3) of rule 21 pass such orders as it may deem necessary:

Provided that the borrowing authority shall intimate the fact of imposing the penalty on Government servant, to the lending authority.

- (ii) If the borrowing authority is of the opinion that the penalty specified in clause (vi) of rule 9 should be imposed on Government Servant, it may pass such orders as it may deem necessary, duly following the procedure prescribed in rule 20.

Provided further that if the borrowing authority is of the opinion that any of the penalties specified in clauses (vii) to (x) of rule 9 should be imposed on the Government servant, it shall replace his services at the disposal of the lending authority and transmit to it the proceedings of the enquiry and thereupon the lending authority may, if it is disciplinary authority, pass such orders thereon as it may deem necessary or if it is not disciplinary authority, submit the case to the disciplinary authority which shall pass such orders on the case as it may deem necessary" .

(G.O.Ms.No. 20, G.A. (Ser.C) Dept., Dt. 20-1-2000)

PART VI - APPEALS

Orders against which no appeal lies

32. Notwithstanding anything contained in this part, no appeal shall lie against.

- (i) any order made by the Governor.
- (ii) any order of an interlocutory nature or of the nature of a step-in-aid of the final disposal of a disciplinary proceeding, other than an order of suspension.
- (iii) any order passed by an inquiring authority in the course of the inquiry under rule 20.

Orders against which appeal lies

33. (1) Subject to the provisions of rule 32 a Government servant may prefer an appeal, as hereinafter provided, against all or any of the following orders, namely:-

- (i) an order of suspension made or deemed to have been made under rule 8;
- (ii) an order imposing any of the penalties specified in rule 9 or rule 10 whether made by the disciplinary authority or by an appellate or revising authority;
- (iii) an order enhancing any penalty imposed under rule 9 or rule 10;
- (iv) an order discharging him in accordance with the terms of his contract if he has been engaged on a contract for fixed or for an indefinite period and has rendered under either form of contract, continuous service for a period exceeding five years

at the time when his services are so discharged; and

- (v) an order reducing or withholding the maximum pension, including an additional pension, admissible to him under the rules governing pension.

(2) Subject to the provisions of rule 32, a member of a subordinate service may, as here-in-after provided, prefer an appeal against an order passed by an authority subordinate to the Government (i) varying to his disadvantage his conditions of service, pay, allowances or pension as regulated in rules or in a contract of service and (ii) interpreting to his disadvantage the provisions of any rules or contract of service whereby his conditions of service, pay, allowances or pension are regulated.

Explanation :-In this rule, the expressions 'Government Servant' and 'member of a Subordinate Service' include a person who has ceased to be in Government Service.

Appellate authorities :

34. (1) A Government Servant, including a person who has ceased to be in Government service, may prefer an appeal against all or any of the orders specified in rule 33 to the authorities as follows:-

- (i) An Appeal from an order passed by the High Court shall lie to the Governor.
- (ii) An appeal from an order imposing on a member of a state service any of the penalties specified in rule 9 or placing such member under suspension under rule 8 passed by the Head of the Department shall lie to the Government and an appeal from an order passed by a lower authority shall lie to the Head of the Department.

Provided that an appeal from an order imposing the penalties specified in clauses (i) to (v) of rule 9 on all types of Inspectors of Police by the Superintendent of Police or an Officer of the corresponding rank shall lie to the Special Inspector-General of Police (Law and Order).

- (iii) An Appeal from an order imposing on a member of a Subordinate Service any of the penalties Specified in rule 9 or rule 10 or placing such member under suspension under rule 8 passed by any authority lower than the Government shall lie to the next higher authority to whom the former authority is administratively subordinate;

Provided that in respect of the members of Subordinate Services working in the Habitual offenders settlements in the Police Department, the appellate authority shall be the Superintendent of Police concerned in respect of orders passed by the manager of the Settlement.

Provided further that in the case of a member of the Andhra Pradesh Police Subordinate Service or the Andhra Pradesh Special Armed Police Service, the appellate authority shall be as specified against each of the categories in Appendix - IV;

(G.O.Ms.No. 284, GA (Ser.C) Dept. Dated: 07-07-1997)

Provided also that in the case of a member of the Andhra Pradesh Police Subordinate Service or the Andhra Pradesh Special Armed Police Service an officer superior to the competent authority may, for reasons to be recorded in writing, transfer an appeal from the competent authority to any other authority holding the same rank for disposal.

- (iv) An Appeal against an order referred to in sub-rule (2) of rule 33 shall lie to the Government.

(2) Notwithstanding anything contained in sub-rule (1)

- (i) an appeal against an order in a common proceeding held under rule 24 shall lie to the authority to which the authority functioning as the disciplinary authority for the purpose of that proceeding is immediately subordinate;
- (ii) where the person who made the order appealed against becomes, by virtue of his subsequent appointment or otherwise, the appellate authority in respect of such order, an appeal against such order shall lie to the authority to which such person is immediately subordinate and, if there is no such authority, by an authority appointed by the Government.

Period of limitation for appeals

35. No appeal preferred under these rules shall be entertained unless such appeal is preferred within a period of three months from the date on which a copy of the order appealed against is delivered to the appellant:

Proviso deleted.

(G.O.Ms.No. 64, GA (Ser.C) Dept., Dt. 27-2-1998)

Form and contents of appeal

36. (1) Every person preferring an appeal shall do so separately and in his own name.

(2) The appeal shall contain all material statements and arguments relied on by the appellant and shall be complete in itself, and shall not contain any disrespectful or improper language. It shall be presented to the authority to whom the appeal lies, a copy being forwarded by the appellate to the authority which made the order appealed against.

(3) The authority which made the order appealed against shall, on receipt of a copy of the appeal, forward the same with its comments thereon together with the relevant records to the appellate authority, without any avoidable delay and without waiting for any direction from the appellate authority.

Consideration of appeal

37. (1) In the case of an appeal against an order of suspension, the appellate authority shall consider whether in the light of the provisions of rule 8 and having regard to the circumstances of the case, the order of

suspension is justified or not and confirm or revoke the order accordingly.

(2) In the case of an appeal against an order imposing any of the penalties specified in rule 9 or rule 10 or enhancing any penalty imposed under the said rules, the appellate authority shall consider:-

- (a) whether the procedure laid down in these rules has been complied with and if not, whether such non-compliance has resulted in the violation of any provisions of the Constitution of India or in failure of justice;
 - (b) whether the findings of the disciplinary authority are warranted by the evidence on the record; and
 - (c) whether the penalty or the enhanced penalty imposed is adequate; inadequate, or severe and pass orders.
- (i) confirming, enhancing, reducing or setting aside the penalty; or
 - (ii) remitting the case to the authority which imposed or enhanced the penalty or to any other authority with such direction as it may deem fit in the circumstances of the case;

Provided that:

- (i) the Commission shall be consulted in all cases where such consultation is necessary;
- (ii) if the enhanced penalty which the appellate authority proposed to impose is one of the penalties specified in clauses (vi) to (x) of rule 9 and an inquiry under rule 20 has not already been held in the case, the appellate authority shall, subject to the provisions of rule 25, itself hold such inquiry or direct that such inquiry be held in accordance with the provisions of rule 20 and, thereafter, on consideration of the proceedings of such inquiry, make such orders as it may deem fit;
- (iii) if the enhanced penalty which the appellate authority proposes to impose is one of the penalties specified in clauses (vi) to (x) of rule 9 and an inquiry under rule 20 has already been held in the case, the appellate authority shall make such orders as it may deem fit; after the appellant has been given a reasonable opportunity of making a representation [G.O.Ms.No. 480, G.A. (Ser.C) Dept., dt. 20-12-2001]
- (iv) subject to the provisions of rule 25, the appellate authority shall.-
- (a) where the enhanced penalty which the appellate authority proposes to impose, is the one specified in clause (iv) of rule 9 and falls within the scope of the provisions contained in sub-rule (2) of rule 22; and

- (b) where an inquiry in the manner laid down in rule 20 has not already been held in the case:

itself hold such inquiry or direct that such inquiry be held in accordance with the provisions of rule 20 and thereafter, on consideration of the proceedings of such inquiry, pass such orders as it may deem fit; and

- (v) no order imposing an enhanced penalty shall be made in any other case unless the appellant has been given a reasonable opportunity, as far as may be, in accordance with the provisions of rule 22, of making a representation against such enhanced penalty.

(3) In an appeal against any other order specified in rule 33 the appellate authority shall consider all the circumstances of the case and make such orders as it may deem just and equitable.

Review of original orders passed by Government, in lieu of appeal

38. (a) Every member of State Service, or a member of a Subordinate Service in whose case the Government have passed original orders, shall not be entitled to appeal but shall be entitled to make separately and in his own name, within a period of three months from the date on which the order was communicated to him, a petition to the Government for review of the order passed by them on any of the following grounds, namely:- .

- (i) that the order against which the petition for review is made was not passed by the competent authority;
 - (ii) that a reasonable opportunity was not given to the petitioner for defending himself;
 - (iii) that the punishment is excessive or unjust;
 - (iv) that the petitioner has made a discovery of new matter or evidence which he proves to the satisfaction of the Government, was not within his knowledge or could not be adduced by him before the order imposing the penalty was passed; and
 - (v) that there is an evident error or omission in the order such as failure to apply the law of limitation or an error of procedure apparent on the face of record.
- (b) any petition for review which does not satisfy any of the above grounds shall be summarily rejected.
 - (c) The Government shall pass such order as they think proper in respect of any petition for review that has been admitted under this rule.

IMPLEMENTATION OF ORDERS IN APPEAL

39. The authority which made the order appealed against shall give effect to the orders passed by the appellate authority.

PART VII - REVISION AND REVIEW

Revision;

40. (1) Notwithstanding anything contained in these rules.
- (i) the Government, or
 - (ii) in the case of a Government servant serving in a department or office under the control of a head of department such head of the department directly under the Government; or
 - (iii) any appellate authority, or
 - (iv) any other authority specified in this behalf by the Government by a general or special order, and within such time as may be prescribed in such general or special orders may where a revision petition is preferred by the Government servant within one year of the date of receipt by him of the order sought to be revised, and in cases where no such revision petition is preferred within four years of the date of the order proposed to be revised, either suo-motu or otherwise and after calling for the records of any inquiry and examination, revise any order of penalty made under these rules or under the rules repealed by the rule 45, after consultation with the commission where such consultation is necessary. The said authority may exercise the power suo-motu within four years from the date of issue of order of penalty by the competent authority or within one year of the date of receipt of the petition either confirm or reduce or set aside the order of penalty or any other order already issued, and where it is proposed to enhance the penalty, such authority may exercise the power within four years from the date of receipt of the petition and revise any order made under rule 45 after consultation with the commission where such consultation is necessary, and
 - (a) confirm, modify or set aside the order; or
 - (b) confirm, reduce, enhance or set aside the penalty imposed by the order, or impose any penalty where no penalty has been imposed; or
 - (c) remit the case to the authority which made the order or to any other authority directing such authority to make such further inquiry as it may consider proper in the circumstances of the case; or
 - (d) pass such other orders as it may deem fit;

Provided that the Special Inspector-General of Police (Law and Order) or the Deputy Inspector-General of Police or an officer of the corresponding rank may, of his own motion or otherwise, revise an order passed on appeal by the authority subordinate to him:

Provided further that no order imposing or **enhancing** any penalty

shall be made by any revising authority unless the Government servant concerned has been given a reasonable opportunity of making a representation against the penalty proposed and where it is proposed to impose any of the major penalties specified in rule 9 or to enhance the minor penalty imposed by the order sought to be revised to any of the major penalties and if an inquiry under rule 20 has not already been held in the case, no such penalty shall be imposed except after inquiring in the manner laid down in rule 20, subject to the provisions of rule 25 and except after consultation with the Commission, where such consultation is necessary:

Provided also that subject to the provisions of rule 25, the revising authority shall:

- (a) where the enhanced penalty which the revising authority propose to impose, is the one specified in clause (iv) of rule 9 and falls within the scope of the provisions contained in sub-rule (2) of rule 22; and
- (b) where an inquiry in the manner laid down in rule 20 has not already been held in the case.

itself hold such inquiry or direct that such inquiry be held in accordance with the provisions of rule 20 and thereafter, on a consideration of the proceedings of such inquiry, pass such orders as it may deem fit:

Provided further that no power of revision shall be exercised by the head of department, unless

- (i) the authority which made the order in appeal, or
- (ii) the authority to which an appeal would lie, where no appeal has been preferred, is subordinate to him.

(2) No proceeding for revision shall be initiated or commenced until after

- (i) the expiry of the period of limitation for preferring an appeal, or
- (ii) the disposal of the appeal, where any such appeal has been preferred; the Government servant may however prefer a revision petition for revising the order of penalty within a period of one year after the appeal petition to the prescribed appellate authority is disposed off.

(3) An application for revision shall be dealt with in the same manner as if it were appeal under these rules.

[G.O.Ms.No. 455, G.A. (Ser.C) Dept., dated 5-12-2001]

Review:

41. The Government may exercise the power to review any order passed under these rules only on the reference made by the Head of the Department when any new material or evidence which could not be produced or was not available at the time of passing the order under

review and which has the effect of changing the nature of the case, has come or has been brought to its notice.

(G.O.Ms.No. 64 GA (Ser.C) Dept., dated: 27-02-1998)

Provided that no order imposing or enhancing any penalty shall be made by the Government unless the Government servant concerned has been given a reasonable opportunity of making a representation against the penalty proposed or where it is proposed to impose any of the major penalties specified in rule 9 or to enhance the minor penalty imposed by the order sought to be reviewed to any of the major penalties and if an inquiry under rule 20 has not already been held in the case, no such penalty shall be imposed except after inquiring in the manner laid down in rule 20, subject to the provisions of rule 25 and except after consultation with the Commission where such consultation is necessary.

Provided further that the Government shall exercise the power of review within a period of three years.

(G.O.Ms.No. 408, GA (Ser.C) Dept., dated: 20-09-1996)

PART VIII - MISCELLANEOUS

Service of orders, notices etc.,

42. Every Order, notice and other process made or issued under these rules shall :

- (i) if he is on duty be served on the Government servant by delivering or tendering it in person;
- (ii) if he is on leave or under suspension or otherwise absent be communicated to him by registered post to the address given by him, if any, or of his usual place of residence;
- (iii) if it cannot be so served or communicated, be published in the Andhra Pradesh Gazette.

Power to relax time limit and to condone delay:

43. Save as otherwise expressly provided in these rules, the authority competent under these rules to make any order may, for good and sufficient reasons or if sufficient cause is shown, extend the time specified in these rules for anything required to be done under the rules or condone any delay.

Supply of copy of Commissions's advice:

44. Whenever the Commission is consulted as provided in these rules, a copy of the advice by the Commission and, where such advice has not been accepted, also a brief statement of the reasons for such non-acceptance, shall be furnished to the Government servant concerned along with a copy of the order passed in the case, by the authority making the order.

Repeal and Saving:

45. (1) The Andhra Pradesh Civil Services (Classification, Control

and Appeal) Rules, 1963 issued in G.O.Ms.No.1376, General Administration (Rules) Department, dated the 28th November, 1963 in so far as they relate to the services specified in these rules, are hereby repealed.

Provided that:

- (a) such repeal shall not affect the previous operation of the said rules, or any notification or order made, or anything done, or any action taken thereunder;
- (b) any proceedings under the said rules, pending at the commencement of these rules shall be continued and disposed of as far as may be in accordance with the provisions of these rules, as if such proceedings were proceedings under these rules.

(2) nothing in these rules shall operate to deprive any person of any right of appeal, which he would have had if these rules had not been made, in respect of any order passed before the commencement of these rules. An appeal pending at the time when, or preferred after these rules came into force shall be deemed to be an appeal under these rules, and rule 37 shall apply as if the appeal were against an order appealable under these rules.

(3) As from the commencement of these rules any appeal or application for revision or review against any orders made before such commencement shall be preferred or made under these rules, as if such orders were made under these rules;

Provided that nothing in these rules shall be construed as reducing any period of limitation for any appeal, revision or review provided by any rule in force before the commencement of these rules.

Removal of Doubts:

46. If any doubt arises as to the interpretation of any of the provisions of these rules, the matter shall be referred to the Government, whose decision shall be final. .

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

K.V. NATARAJAN,

CHIEF SECRETARY TO GOVERNMENT.

To

The Director, Printing, Stationery & Stores Purchase (Printing Wing)
Department, Hyderabad,

(for publication of the notification in the Andhra Pradesh Gazette and to supply three thousand printed copies to this Department).

All Departments of Secretariat (10 copies) All Heads of Departments.

All Collectors & District Judges.

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The Registrar, High Court of Andhra Pradesh, Hyderabad.

The Registrar, Andhra Pradesh Administrative Tribunal, Hyderabad.

The Secretary, Andhra Pradesh Public Service Commission, Hyderabad.

The Chairman, Tribunal for Disciplinary Proceedings, Hyderabad.

The General Administration (SC.D)/(Vigilance & Enforcement) Department. All Administrative Sections in General Administration Department.

Copy to the Law (E) Department.

S.F./S.C.

P.T.O. for Schedules I&II and Appendices 1 to 4

SCHEDULE-I

[Rule- 6]

1. The Andhra Pradesh Administrative Service.
2. The Andhra Pradesh Agricultural Service.
3. The Andhra Pradesh Animal Husbandry Service.
4. The Andhra Pradesh Boiler Service.
5. The Andhra Pradesh Central Stores Purchase Service.
6. The Andhra Pradesh Civil Service (Executive Branch)
7. The Andhra Pradesh Commercial Taxes Service.
8. The Andhra Pradesh Co-operative Service.
9. The Andhra Pradesh Economic and Statistical Service.
10. The Andhra Pradesh Educational Service.
11. The Andhra Pradesh Electrical Service.
12. The Andhra Pradesh Employment Service.
13. The Andhra Pradesh Engineering Service.
14. The Andhra Pradesh Excise Service.
15. The Andhra Pradesh Factory Service.
16. The Andhra Pradesh Fire Service.
17. The Andhra Pradesh Fisheries Service.
18. The Andhra Pradesh Forest Service.
19. The Andhra Pradesh General Service.
20. The Andhra Pradesh Government Life Insurance Service.
21. The Andhra Pradesh (R & B) Engineering Service.
22. The Andhra Pradesh Hindu Religious and Charitable Endowments (Administration Service.)
23. The Andhra Pradesh Homeopathic Service.
24. The Andhra Pradesh Indian Medicine Service
25. The Andhra Pradesh Industries Service.
26. The Andhra Pradesh Information Service.
27. The Andhra Pradesh Jail Service.
28. The Andhra Pradesh Labour Service.
29. The Andhra Pradesh Marketing Service.
30. The Andhra Pradesh Medical Service.
31. The Andhra Pradesh Mining Service.
32. The Andhra Pradesh Municipal Commissioners Service.

33. The Andhra Pradesh Panchayat Service.
34. The Andhra Pradesh Panchayat Raj Engineering Service.
35. The Andhra Pradesh Panchayat Raj Service (Executive Branch)
36. The Andhra Pradesh Pay and Accounts Service.
37. The Andhra Pradesh Police Service.
38. The Andhra Pradesh Port Service.
39. The Andhra Pradesh Public Health Service.
40. The Andhra Pradesh Public Health and Municipal Engineering Service.
41. The Andhra Pradesh Printing Service.
42. The Andhra Pradesh Registration Service.
43. The Andhra Pradesh Higher Judicial Service.
44. The Andhra Pradesh State Judicial Service.
45. The Andhra Pradesh State Legal Service.
46. The Andhra Pradesh Survey and Land Records Service.
47. The Andhra Pradesh Technical Education Service.
48. The Andhra Pradesh Town Planning Service.
49. The Andhra Pradesh Transport Service.
50. The Andhra Pradesh Treasury and Accounts Service.
51. The Andhra Pradesh Weights and Measures Service.
52. The Andhra Pradesh Backward Class Welfare Service.
53. The Andhra Pradesh Horticulture Service.
54. The Andhra Pradesh Handlooms & Textiles Service.
[G.O.Ms.No. 525, G.A. (Ser.C) Dept., Dt. 30-11-98]
55. The Andhra Pradesh Insurance Medical Service.
[G.O.Ms.No. 19, G.A. (Ser.C) Dept., Dt. 13-1-99]
56. The Andhra Pradesh Tribal Welfare Engineering Service
[G.O.Ms.No. 315, G.A. (Ser.C) Dept., Dt. 5-9-2000]
57. Andhra Pradesh State Prosecution **Service**.
(G.O. Ms. No. 206, G.A. (Ser.C) Dept., dt: 16.7.2003)
58. Andhra Pradesh State Audit **Service**.
(G.O. Ms. No. 71, G.A. (Ser.C) Dept., dt: 17.02.2009)

SCHEDULE -II

[Rule - 7]

1. The Andhra Pradesh Agricultural Subordinate Service.
2. The Andhra Pradesh Animal Husbandry Subordinate Service.
3. The Andhra Pradesh Certified Schools Subordinate Service.
4. The Andhra Pradesh Commercial Taxes Subordinate Service.
5. The Andhra Pradesh Co-operative Subordinate Service.
6. The Andhra Pradesh Economics and Statistical Subordinate Service.
7. The Andhra Pradesh School Education Subordinate Service.
8. The Andhra Pradesh Electrical Subordinate Service.
9. The Andhra Pradesh Engineering Subordinate Service.
10. The Andhra Pradesh Excise Subordinate Service.
11. The Andhra Pradesh Fire Subordinate Service.
12. The Andhra Pradesh Fisheries Subordinate Service.
13. The Andhra Pradesh Forest Subordinate Service.
14. The Andhra Pradesh General Subordinate Service.
15. The Andhra Pradesh Government Press Subordinate Service.
16. The Andhra Pradesh(R & B) Engineering Subordinate Service.
17. The Andhra Pradesh Homeopathic Subordinate Service.
18. The Andhra Pradesh Indian Medicine Subordinate Service.
19. The Andhra Pradesh Industries Subordinate Service.-
20. The Andhra Pradesh Information Subordinate Service.
21. The Andhra Pradesh Jail Subordinate Service.
22. The Andhra Pradesh Judicial Ministerial Service.
23. The Andhra Pradesh Last Grade Service.
24. The Andhra Pradesh Labour Subordinate Service.
25. The Andhra Pradesh Marketing Subordinate Service.
26. The Andhra Pradesh Medical Subordinate Service.
27. The Andhra Pradesh Ministerial Service.
28. The Andhra Pradesh Mining Subordinate Service.
29. The Andhra Pradesh Minor Irrigation Subordinate Service.
30. The Andhra Pradesh Municipal Commissioners Subordinate Service.
31. The Andhra Pradesh Panchayat Raj Executive Subordinate

- Service,
32. The Andhra Pradesh Panchayat Raj Subordinate Engineering Service.
 33. The Andhra Pradesh Pay and Accounts Subordinate Service,
 34. The Andhra Pradesh Police Subordinate Service.
 35. The Andhra Pradesh Port Subordinate Service.
 36. The Andhra Pradesh Public Health Subordinate Service.
 37. The Andhra Pradesh Public Health and Municipal Engineering Subordinate Service.
 38. The Andhra Pradesh Registration Subordinate Service.
 39. The Andhra Pradesh Revenue Subordinate Service.
 40. The Andhra Pradesh Secretariat Subordinate Service.
 41. The Andhra Pradesh Special Armed Police Service.
 42. The Andhra Pradesh Survey and Land Records Subordinate Service.
 43. The Andhra Pradesh Survey and Land Records Subordinate (Temporary) Service.
 44. The Andhra Pradesh Technical Education Subordinate Service.
 45. The Andhra Pradesh Town Planning Subordinate Service.
 46. The Andhra Pradesh Treasury and Accounts Subordinate Service.
 47. The Andhra Pradesh Sericulture Subordinate Service.
 48. The Andhra Pradesh Backward Classes Welfare Subordinate Service.
 49. The Andhra Pradesh Horticulture Subordinate Service.
 50. The Andhra Pradesh Endowments Executive Officers Subordinate Officers Service.
 51. The Andhra Pradesh Handlooms & Textiles Subordinate Service. [G.O.Ms.No.525, G.A. (Ser.C) Dept., Dt. 30-11-98]
 52. The Andhra Pradesh Insurance Medical Subordinate Service. [G.O.Ms.No.19, G.A.(Ser.C) Dept., Dt. 13-1-99]
 53. The Andhra Pradesh Panchayat Raj Subordinate Service. [G.O.Ms.No.79, G.A. (Ser.C) Dept., Dt. 1-3-99]
 54. The Andhra Pradesh Tribal Welfare Engineering Subordinate Service. [G.O.Ms.No. 315, G.A. (Ser.C) Dept., Dt. 5-9-2000]
 55. Andhra Pradesh State Audit Subordinate **Service.**

(G.O. Ms. No. 71, G.A. (Ser.C) Dept., dt: 17.02.2009)

APPENDIX -1

[Rule 10 (i)]

GOVERNMENT GUEST HOUSE DEPARTMENT :

Members of the Andhra Pradesh General Subordinate Service.

(a) Government House Department, Hyderabad :-Stewards, Grades 1 and 11, Butlers, Carpenters, Painters, Head Cooks, Assistant Cooks, Drivers, Tailor and Electrician.

(b) Hyderabad House, New Delhi :-Sanitary Fitter, Electrician, Drivers, Cooks and Butlers.

(c) Jubilee Hall, Hyderabad :- Daroga,

GOVERNMENT PRESS:

i. Office Establishment at Kurnool--Attendees.

ii. Members of the Andhra Pradesh Government Press Subordinate Service.

JAIL DEPARTMENT :

I. Andhra Pradesh Jail Subordinate Service

Branch I-Class I.

1. Jailors in Sub-Jails.
2. Gate-Keepers (including Chief Head Warders, Jamedars, Grades I and 11, Head Warders and Dafedars.
3. Warders (including Jawans) in Jails--Grades 1 and 11.

Class II :

Woman Warders - Grades I and 11.

Branch II-Class I:

1. Special Grade Prison Teachers and Instructors.
2. Higher Elementary Grade Teachers and Instructors

Class II:

1. Carpenter Instructors .- Grades-II and III.
2. Blacksmith Instructors.
3. Tailor Instructors -- Grade II.
4. Weaving Instructors -- Grades II and III.
5. Durrie-making Instructors Grades II and III.
6. Carpet-making Instructors.
7. Dyeing Instructors .- Grades II and III.
8. Polisher,
9. Fitter -- Grades II and III.

10. Shoe-making Instructors.

Class-III:

Jamedar, Chauffers.

Temporary Posts.

BRANCH - IV:

1. Wiremen.
2. Packer Clerks and Packers.

PORT DEPARTMENT:

I. Andhra Pradesh Port Subordinate Service.

1. Assistant Light Keepers and Signallers.
2. Flag Lascars.
3. Tindals Grade II.
4. Boatmen.

II. Andhra Pradesh General Subordinate Service.

1. Serangs - Grade II
2. Firemen - Grades I and II.
3. Welders.
4. Greasers
5. Lascars
6. Store Attender.
7. Hammermen.

PUBLIC HEALTH AND MUNICIPAL ENGINEERING DEPARTMENT:

1. Andhra Pradesh General Subordinate Service.
Attenders employed in the office of the Sanitary Engineer.

GOVERNMENT OF TELANGANA
ABSTRACT

PUBLIC SERVICES – A.P.Reorganisation Act, 2014 -The Andhra Pradesh General Subordinate Service Rules, 1995 -Adaptation to the State of Telangana – Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-B) DEPARTMENT

G.O.MS.No. 198

Dated: 28-05-2016
Read the following:-

1. The Andhra Pradesh General Subordinate Service Rules, 1995 issued in G.O.Ms.No.965, G.A (Ser.B) Department, Dt:21.10.1995.
2. The Andhra Pradesh Re-organisation Act, 2014 (Central Act No. 6 of 2014).
3. Government Circular Memo.No.13665/SR/2014, G.A.(SR) Department, dated:26.05.2014.

ORDER:

Whereas, by virtue of section 3 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed on and from the appointed day i.e., of 02.06.2014;

2. And whereas, in section 101 of the Andhra Pradesh Reorganisation Act, 2014, a provision has been made for the purpose of facilitating the application of any law (as defined in section 2 (f) of the Act), made before the appointed day, in relation to the State of Andhra Pradesh or the State of Telangana, the appropriate Government may before expiration of two years from 02.06.2014, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

3. And whereas, the Andhra Pradesh General Subordinate Service Rules, 1995 made in exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, vide G.O first read above, are in force as on 01.06.2014;

4. And whereas, Government after careful examination of the matter, have decided to adapt the said Andhra Pradesh General Subordinate Service Rules, 1995 with the amendments issued thereto from time to time which are in force as on 01.06.2014.

5. Accordingly, the following Notification will be published in an Extra- ordinary issue of the Telangana State Gazette, dt.28.05.2016.

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Re-organisation Act, 2014 (Central Act No.6 of 2014),

P.T.O.

the Governor of Telangana hereby order for adaptation of the Andhra Pradesh General Subordinate Service Rules, 1995 which is in force as on 01.06.2014 with the amendments issued thereto from time to time to the State of Telangana with certain modifications as shown below.

1. (i) This Order may be called the Andhra Pradesh General Subordinate Service Rules, 1995, (Telangana Adaptation Order), 2016.

(ii) It shall come into force with immediate effect.
2. In the Andhra Pradesh General Subordinate Service Rules, 1995:-
 - (i) throughout the rules, for the words "Andhra Pradesh", the word "Telangana" shall be substituted. However, in the expression "Andhra Pradesh Public Employment (Organisation of Local Cadres and Regulation of Direct Recruitment) Order, 1975" where ever occurs in the Rules shall remain.
 - (ii) throughout the rules, for the words "Andhra Pradesh General Subordinate Service Rules, 1995", the words "General Subordinate Rules as applicable to the State of Telangana" shall be substituted.
 - (iii) throughout the Rules, for the words "Andhra Pradesh General Subordinate Service", the words "General Subordinate Service as applicable to the State of Telangana" shall be substituted.
 - (iv) throughout the rules, for the words "Andhra Pradesh Last Grade Service", the words "Last Grade Service as applicable to the Telangana State" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

RAJIV SHARMA
CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores purchase,
Telangana, Hyderabad (with a request to publish and furnish 200
copies of the Gazettee)

Copy to:

All Departments in Telangana Secretariat.
All Heads of Departments in Telangana State.
The Secretary, TSPSC, Hyderabad
The Registrar, the High Court, Hyderabad.
All District Collectors in Telangana State.
P.S. to Prl. Secretary to Chief Minister/P.S. to Secretary to Govt. (Ser).
The Law Dept., Telangana Secretariat/ The G.A.(Cabinet) Department.
SF/SC.

//FORWARDED::BY ORDER//

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Administrative Reforms – Delegation of Financial Powers to Head of Departments, Regional Officers and District Officers and Unit Officers in respect of certain Common Items of expenditure-Enhancement of Financial Powers on certain Common Items of expenditure-Orders-Issued.

FINANCE & PLANNING (FW:ADMN.I.TFR) DEPARTMENT.

G.O.Ms.No148.

Dated 21/10/2000.

Read the following:-

1. G.O.(P) No,703,Genl.Admn.(AR & T.I) dept.dt.4-12-1978.
2. G.O.Ms.No.215 Fin & Plg(FW .A & L) Dept.dt.14-9-1983
3. G.O.Ms.No.102 Genl.Admn.(AR&T.I) Dept.dt.24-2-1986.
4. G.O.Ms.No.490 Genl.Admn.(AR&T.Desk) Dept.dt.28-9-1994
5. G.O.Ms.No.389 Genl.Admn.(AR&T.I) Dept.dt.4-9-1996
6. G.O.Ms.No.100 Genl.Admn.(AR&T.I) Dept.dt.18-3-2000

ORDER:

Orders were issued in the Government Order 6th read above, constituting a Committee consisting of Special Chief Secretary & Chief Commissioner, Land Administration as Chairman and Secretary to Government (Coord) General Administration Department as Convener, Prl. Secretary to Government, Revenue Department, Prl. Secretary to Government, Finance and Planning (FW) dept and Prl. Secretary to Government Panchayat Raj & Rural Development (RD) Department as Members to examine and to suggest further enhancement of delegation of Financial Powers. The said Committee has considered the existing Financial Powers as contained in the Government Orders 1st, 2nd & 5th read above in respect of some common items of expenditure to Departments of Secretariat, Heads of Departments, Regional Officers and District Officers and Unit Officers and made certain recommendations.

2. Government after careful consideration of the recommendations of the Committee for enhancement of the existing Financial Powers on certain common items of expenditure, have agreed to the recommendations of the Committee.
3. Government have accordingly, in pursuance of the decision taken in Para 2 above and in modification of the orders issued in the Government orders 1st, 2nd & 5th read above, fix the revised monetary ceiling limits of Financial Powers to be exercised by each authority as detailed in the Annexure to this order, subject to the following conditions:-

Cont...p2

//2//

1. The above delegation of financial powers is subject to availability of Budget provision.
2. Where already higher powers are delegated on certain common items of expenditure, such higher provision will continue.
3. Where higher powers are not delegated on certain common items of expenditure now the existing powers delegated earlier will continue.
4. Eligibility of the expenditure will be determined as per the existing guidelines and orders in force.
4. The Departments of Secretariat/Head of Departments and the District Collectors are requested to communicate these orders to the Regional Officers, District/Unit Officers and other Sub-Ordinate Officers under their administrative control for taking necessary action.
5. No Separate concurrence of the Finance & Planning (FW) Department is required to exercise the enhanced financial powers as stated in para (3) above, while issuing proceedings, this should be invariably mentioned by the concerned authority by quoting this G.O.
6. This Order comes into force with immediate effect.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.K.ARORA
PRINCIPAL SECRETARY TO GOVERNMENT

To

All Department of Secretariat

All Heads of Departments

All Collectors.

Copy to:

G.A.(AR & T.I) Department.

P.Ss. to Chief Minister/Chief Secretary to Government /Spl.Chief Secretary to Government . & Chief Commr. Of L.A.

P.Ss. to all Ministers.

SF/SCs.

// FORWARDED ::BY ORDER//

Sd/x x x
SECTION OFFICER.

ANNEXURE to G.O.Ms.No148. FINANCE & PLANNING (FW:ADMN.I.TFR) DEPT. Dated 21/10/2000.

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts / Heads of Depts./ Dist. Collectors.	Ceiling limits for Regional Officers	Ceiling limit for District (Other than Collectors) Unit Officers.
1.	Maintenance of Motor Vehicles (a) Light Vehicles (b) Heavy vehicles.	Full powers (Subject to Guidelines vide G.O.Ms.No.333.G.A(OP.II) Dept. date.31/7/1997) -do-	20,000 per vehicle. 40,000 per vehicle	20,000 per vehicle. 40,000 per vehicle
2.	Purchase of Stationary	Full Powers	Full Powers	Full Powers.
3.	Purchase of Steel & Wooden furniture:- (a)Purchase of Furniture (b)Repairs to Furniture	Full Powers Full Powers	50,000 5,000	10,000 5,000
4.	Rent for Office Building	Full Powers according to Plinth area values and rent assessment by R&B Dept. (Subject to following the instructions issued in G.O.Ms.no.35 Fin & Plg.(FW.EBS.PWD) dept. dt. 27/2/1997 read with Memo No. 127/R & E/97,dt.9.6.97)	Full powers according to Plinth area values and rent assessment by R& B Dept. (Subject to following the instructions issued in G.O.Ms.no.35 Fin & Plg.(FW.EBS.PWD) Dept.dt.27/2/1997 read with Memo No. 127/R & E/97,dt.9.6.97)	Full powers according to Plinth area values and rent assessment by R& b Dept. (Subject to following the instructions issued in G.O.Ms.no.35 Fin & Plg.(FW.EBS.PWD) dept.dt.27/2/1997 read with Memo No. 127/R & E/97.dt.9.6.97)
5.	Purchase of Bulbs & lamps.	Full Powers	10,000	--
6.	Light Refreshments	Rs.300/- at a time not exceeding Rs.2000/- per month.	200/- p.m	200/- p.m.
7.	Repairs to Type writers	Full Powers	Full Powers	Full Powers
8.	Condemnation of Vehicles	Full powers subject to technical Scrutiny by Public works Deptt. or Area Transport Officer.	Full powers subject to technical Scrutiny by Public works Deptt. or Area Transport Officer.	Full powers subject to technical Scrutiny by Public works Deptt. or Area Transport Officer.
9.	Repairs to Duplicators	Full powers	Full powers	Full powers
10.	Organization of Sports and Games	50,000	10,000	10,000

Contd...P 2

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts / Heads of Depts./ Dist.Collectors.	Ceiling limits for Regional Officers	Ceiling limits for District (Other than Collectors) Unit Officers.
11	Electrical installations. (a) For additional improvements and alterations to the existing electrical installations for each buildings and apartments in the compound. (b) Improvements, alterations and new installations to new buildings.	Full powers 1,00,000	5,000 50,000	5,000 50,000
12	Printing locally without referring to Govt. Press	Full powers	Full powers	Full powers
13	Visits of High personnel	Rs.5000/- on each occasion subject to a ceiling of Rs.50,000/-	No limit on occasion not exceeding 5,000 p.a.	No Limit on occasion not exceeding 5,000 p.a.
14.	Purchase of Non-Govt. publications relevant to Law and Administrative Management.	Full powers	5,000	5,000
15.	Crockery, Cutlery & Utensils (initial purchases)	5,000	1,000	1,000
16.	Printing and Binding	Full powers	Full powers	Full powers
17.	Purchase of wall clocks not exceeding one piece for each unit Office at a cost not exceeding	1,000	500	500
18.	Purchase of Fans	Full Powers	Full Powers	Full Powers
19.	Write off of various kinds (As amended in G.O.Ms/No.471 Fin(TM) dept.dt.3.9.2001)	5,00,000	--	--
20.	Air Coolers	Full powers	--	--
21.	Drawal of amounts on Abstract contingent bills	10,000	--	--
22.	Photographic charges	--	--	1,000
23.	Freight charges	Full powers	Full powers Subject to eligibility	Full powers Subject to eligibility.
24.	Apparatus, instruments and Machinery	Full powers	Full powers	Full powers
25.	Purchase of stores	Full powers	--	--
26.	Legal costs	Full powers	Full powers	Full powers
27.	Expenditure on Exhibitions	Full powers	--	--

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts / Heads of Depts./ Dist.Collectors.	Ceiling limits for Regional Officers	Ceiling limit for District(Other than Collectors) Unit Officers.
28.	Maintenance of Residential and non-residential buildings of prisons Department.	Full powers	--	--
29.	Petrol, Oil, Lubricants	Full powers	Full powers	Full powers
30.	Maintenance of computers	Full powers(Through APTS or original Manufacturer)	Full powers(Through APTS or original Manufacturer)	Full powers(Through APTS or original Manufacturer)
31.	Maintenance of Xerox Machine.	Full powers	Full powers	Full powers
32.	Maintainance of Fax machine	Full powers	Full powers	Full powers
33.	Purchase of Computer / Fax Machine Stationary (Printer Ribbons, Heads, Cartridges, Floppies, CDs and Tapes etc.)	Full powers	Full powers	Full powers
34.	Air Coolers Repairs.	Full powers	Full powers	--
35.	Supply of Uniform cloth to Calss IV Employees	Full powers	Full powers	Full powers
36.	Telephone for connectivity purposes	Full powers	Full powers	Full powers
37.	Internet service charges.	Full powers	1,000	1,000
38.	Refreshments expenditure on visits of Official from other states	Full powers	1,000	500
39.	Purchase of batteries	Full powers	Full powers	Full powers
40.	Pest control Measures, Fire Alarm and Fire Extinguisher maintenance.	Full powers	Full powers	Full powers
41.	Electrical & net working works relating to computer ,Air conditioner and UPS equipment.	Full powers	Full powers	Full powers
42.	Courier charges.	Full powers	Full powers	Full powers
43.	Supply of Uniform cloth for Junior Forest Officers.	Full powers	Full powers	--



GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Administrative Reforms – delegation of Financial Powers to Heads of Departments, Regional Officers and District Officers and Unit Officers in respect of certain Common Items of expenditure – Extension of Financial Powers for purchase of certain common items of expenditure – Further – Orders – Issued.

FINANCE (TFR) DEPARTMENT

G.O.Ms.No.178

Dated: 19.08.2011.
Read the following:

1. G.O.Ms.No.148, Finance & Planning (FW:Admn.I-TFR) Department, dt. 21.10.2000.
2. G.O.Ms.NO.471, Finance (TFR) Department, dt. 3.9.2001.
3. G.O.Ms.No.286, Finance (TFR.I) Department, dt. 23.11.2007.

ORDER:

In the reference 1st read above, orders were issued enhancing the Financial Powers to Secretariat Departments, Heads of Departments, Regional Officers, District and Unit Officers on certain common items of expenditure as detailed in the Annexure to the order subject to following certain conditions.

2. In the reference 2nd read above, amendment orders have been issued enhancing the financial powers on certain common items of expenditure to write off of various kinds at item No.19 of the reference 1st read above.

3. In the reference 3rd read above, amendment orders have been issued for enhancing the financial powers to various officers on Item No.6 of G.O. 1st read above.

4. Many departments are sending proposals to Government to issue permission for purchase of the following 04-items for which no powers were delegated earlier.

1. Purchase of Air Conditioners;
2. Purchase of Xerox Machines;
3. Purchase of Computers & its peripherals;
4. Purchase of Water Coolers;

::2::

5. Government after careful examination of the matter hereby delegate powers for purchase of above mentioned four items as per the eligibility criteria and level of delegation as indicated in the Annexure to this order, subject to availability of budget and duly following the procurement procedure in vogue.

6. This order comes into force with immediate effect and the same is available in A.P. Govt. Website <http://goir.ap.gov.in>

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PUSHPA SUBRAHMANYAM
PRINCIPAL SECRETARY TO GOVERNMENT (IF)

To

All Departments of Secretariat.

All Heads of Departments.

The Principal Accountant General, A.P., Hyderabad.

The Principal Accountant General (Audit), Hyderabad.

The Accountant General, (A&E), A.P., Hyderabad.

All District Collectors/District Judges in the state.

The Director of Treasuries and Accounts, A.P., Hyderabad.

The Pay & Accounts Officer, Hyderabad

The Director, Works & Projects, A.P., Hyderabad.

The Director of Insurance, A.P. Hyderabad.

The Director, State Audit, A.P., Hyderabad.

The Dy. Financial Adviser (Works & Projects)

All the Deputy Directors, O/o. District Treasury Offices in the state.

All Pay and Accounts Officers, Works and Projects.

The Registrar, A.P. High Court, Hyderabad.

The Registrar, A.P. Administrative Tribunal, Hyderabad.

The Director, Govt. Printing Press, A.P., Hyd., for publication in the A.P. Gazettee.

The Principal Secretary to Governor of Andhra Pradesh, Hyderabad.

The G.A. (AR&T.I) Department.

P.Ss. to Chief Minister/Chief Secretary to Government/Spl. Chief Secretary to Government & Chief Commr. of L.A.

P.Ss. to all Ministers

S.F./S.C.

ANNEXURE

Appended to G.O.Ms.No. 178 Finance (TFR) Department, dt. 19.8.2011

Sl No	Name of the item	Secretariat Depts. / HODs / Dist Collectors	Regional Officers	Unit/ District Officers	Remarks/ Conditions.
1.	Air Conditioners	Secretaries/HODs/Dist Collectors are eligible, Full powers.	-----	-----	Subject to availability of budget and duly following the procurement procedure in vogue, through APTS., and also eligibility of the expenditure will be determined as per the existing guidelines & orders in force.
2.	Xerox Machines	Full Powers	-----	-----	Subject to availability of budget and duly following the procurement, through APTS., and also eligibility of the expenditure will be determined as per the existing guidelines & orders in force.
3.	Computers and its peripherals.	Full Powers	-----	-----	Subject to availability of budget and duly following the procurement through APTS with IT&C guidelines if any, and also eligibility of the expenditure will be determined as per the existing guidelines & orders in force.
4	Water Coolers.	Full Powers	Full Powers	Full Powers	Subject to availability of budget and duly following the procurement and also eligibility of the expenditure will be determined as per the existing guidelines & orders in force.



GOVERNMENT OF ANDHRA PRADESH

GENERAL ADMINISTRATION (SER-G) DEPARTMENT

INSTRUCTIONS

IN

**APPOINTMENT OF SON/DAUGHTER/SPOUSE
OF GOVERNMENT SERVANTS WHO DIE IN
HARNESS WHILE IN SERVICE / RETIRE ON
MEDICAL GROUNDS**

As Corrected upto 1st October, 2000

3

PRINTED BY THE COMMISSIONER OF PRINTING
AT THE GOVERNMENT CENTRAL PRESS,
HYDERABAD
2002

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-G) DEPARTMENT

INSTRUCTIONS

ON

**APPOINTMENT OF SON/DAUGHTER/SPOUSE
OF GOVERNMENT SERVANTS WHO DIE IN
HARNESS WHILE IN SERVICE / RETIRE ON
MEDICAL GROUNDS**

As Corrected upto 31-12- 2007

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GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Employment - Recruitment procedure - Relaxation of Employment Exchange procedure in favour of a dependent of a deceased State Government Servant - Orders - Issued.

EMPLOYMENT AND SOCIAL WELFARE (G) DEPARTMENT

G.O.Ms.No.1005
1974

Dated the 27th December,

Read the following:-

1. From Board of Revenue Lr.No.Dis.N/2675/73, dated 27th October, 1973.
2. From the Director, Employment and Training Lr.No.G1/42450/73, dated 22nd March, 1973.

* * *

ORDER:-

The Government of India have issued instructions to appoint without reference to the Employment Exchange a son/daughter/near relation of a Government servant, who dies in harness leaving his family in immediate need of assistance, where bring no other earning member in the family to a post which is required to be filled through the Employment Exchange. The Board of Revenue have suggested that the concessions available to a son/daughter/near relative of a Central Government employees, who dies in harness of being appointed without reference to the Employment Exchange may be extended to a son/daughter/near relative of the State Government employee who dies in harness leaving his family in indigent circumstances.

2. The Government have carefully examined the issue in consultation with the Director of Employment and Training and they direct that a child (son or daughter) or spouse of a deceased Government employee be appointed without the medium of Employment Exchange subject to the following conditions.

1.The concession is restricted to a child or the spouse of only such employee as have died in harness there being no other earning member in the family;

2. A formal notification of the vacancy may be made to the Employment Exchange;

3. After filling up the vacancy, the appointing authority will furnish all relevant particulars of the candidate to the Employment Exchange; and

4. Such appointment should be made with the prior approval of the Director, Employment and Training if it is in the twin cities or District Collector, if it is in the district, as the case may be.

**M.A. HALEEM,
SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
EMPLOYMENT AND SOCIAL WELFARE (G) DEPARTMENT

MemoNo.529/G1/75-8,
1975

Dated the 19th August,

Sub:- Employment - Recruitment procedure - Relaxation of Employment Exchange procedure in favour of a dependent of a deceased State Government Servant - Certain clarifications - Orders - Issued.

Ref:- 1. G.O.Ms.No.1005, Employment and Social Welfare Department, dated 27th December, 1974.

2. From the Director, Employment and Training Lr.No.K1/42450/73, dated 8th April, 1975.

3. From the Director, Employment and Training Lr.No.K1/42450/73, dated 11th April, 1975.

4. From the Director, Employment and Training Lr.No.K1/13147/75, dated 25th April, 1975.

5. From the Director, Employment and Training Lr.No.K1/13146/75, dated 5th May, 1975.

6. From the Director, Employment and Training Lr.No.K1/14488/75, dated 12th May, 1975.

7. From the Director, Employment and Training Lr.No.K1/1516/75, dated 24th May, 1975.

8. From the Director, Employment and Training Lr.No.K1/14401/75, dated 22nd May, 1975.

9. From the Director, Employment and Training Lr.No.K1/17259/75, dated 19th May, 1975.

10. From the Director, Employment and Training Lr.No.K1/8436/75, dated 11th June, 1975.

* * *

In G.O.Ms.No.1005, Employment and Social Welfare Department, dated 27th December, 1974, orders were issued to appoint a child (son or daughter) or spouse of a deceased Government employee without the medium of Employment Exchange subject to certain conditions stipulated therein. With reference to these orders several Collectors, Heads of Departments, individuals, etc., raised various points for clarification. Some of them are identical but clothed in different terminology of words. These points have been carefully examined in consultation with the Director of Employment and Training and clarifications thereon are hereby issued as mentioned in the Annexure.

**M.A. HALEEM,
SECRETARY TO GOVERNMENT**

ANNEXURE

Sl.No.	Point	Clarification
1.	Whether appointment will be made in the same Department where his father had worked and died while in service or any other Department.	It should be in the same department as there will be vacancy or a consequential vacancy in the Department or office where the deceased worked.
2.	Whether the G.O. does have retrospective effect.	The G.O. would apply only to cases which have arisen on or after issue of the G.O. i.e., 27.12.1974. "Arising or a case on a particular date" would mean the occurrence of the death of the employee while in service on that date. The G.O. has no retrospective effect.
3.	When the elder earning member is separated from the family whether the younger brother can be appointed or not.	The person should be given a place only in the office where his deceased father worked, provided he is qualified. This will make enquiry easy. Hence evidence of the colleagues of the deceased will be readily available. If for any reason a job is not immediately available, he will have to wait but should be accommodated in the first vacancy.
4.	From whom the certificate of "No earning member in the family" is to be obtained.	It should not matter if a son has divided himself from the family and he is already employed. If the family is without a bread winner, one son/daughter out of the remaining or the wife may be given a job.
5.	Instead of the approval of the Collector for appointment in the District the approval of the Head of the Department may be	Not accepted.

	appropriate.	
6.	In case of non-availability of a vacancy readily, whether a temporary candidates has to be retrenched to appoint the dependent of the deceased employee.	The main approach is to accommodate the person in the same office mostly in posts of class-IV and L.D.Cs. In the unlikely contingency of a vacancy not being available he will have to wait for some time. The idea is not to retrench and create heart burning.
7.	Whether the concessions contemplated in the G.O. apply to the employees of local bodies such as Samithi and Zilla Parishad employees of teachers etc., who die in harness.	The concessions available under this G.O. are admissible not only to State Government Offices but also to all other establishments including Corporations, Local Bodies Panchayat Raj Bodies (Municipalities etc.) State Public Sector undertakings etc.
8.	Whether such a candidate can be employed by passing the existing panel of the candidates.	Panels are prepared for promotions. As the idea is to appoint him in the lowest category, this will not arise. The Employment Exchange has merely to be informed.
9.	Whether the concession can be extended to work-charged establishment of the department.	Since the recruitment to the work-charged establishment is required to be made through the medium of Employment Exchange the G.O. applies to the members of such establishment also.
15.	Whether an adopted child of a deceased may come under the definition of child in terms of this G.O.	No.
16.	While the first son is in the army and the second son is not willing to work. Whether the third son can be employed.	The clarification against point 4 above will hold good here also.

17.	Whether the rule of reservation for S.Cs. and S.Ts. or B.Cs. etc., is to be followed in respect of the appointment made under the said G.O.	If the deceased Government servant's son, daughter or spouse proposed to be employed do not belong to S.Cs., S.Ts., etc., and the first vacancy is a reserved vacancy the appointment need not be postponed on humanitarian grounds. But this post can be adjusted against the next open competition vacancy. Thus there will be no change in the numbers and it will only be a case of slight postponement on humanitarian grounds.
18.	Whether the appointees are eligible for regularisation without further selection by the District Selection Committee.	If a post within the purview of the District Selection Committee is filled in by a candidate under the provision of the G.O. his services cannot be regularised unless he gets himself selected by the District Selection Committee on a subsequent date.
19.	Whether the widowed daughter who is the only legal heir of a Government employee who dies in harness is also eligible for said concession.	Such a widowed daughter can avail herself of the concession provided she produces a certificate to the effect that she is the only heir to her parents, herein being left without any property from her husband side and that she was solely dependent on the deceased. Such a certificate should be obtained from an authority in the Revenue Department not lower rank than that of R.D.O.
20.	The desirability of laying down that it is first incumbent upon that Government office, organisation in which a Government employee died in harness to appoint a	It will be for the establishment in which the Government employee has died to provide employment to the child of the employee for appointment to the first available vacancy. If the son/daughter or wife of the deceased is given the freedom to seek employment in any other District as per convenience of the

	Child or spouse under that G.O. if a suitable vacancy is becomes available may be considered.	Department of his or her choice, it will lead to complications. However, he/she can later seek transfer under the normal procedures.
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GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

PUBLIC SERVICES - Subordinate Services - Ministerial posts such as Clerks, Typists and Steno-typists - Regularisation - Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.687

Dated 3rd October, 1977.

Read the following:-

G.O.Ms.No.1005, Employment and Social Welfare Department, dated 27th December, 1974.

ORDER:

The Government in the G.O. cited have relaxed the employment exchange procedure for purpose of making appointment of the spouse of the deceased Government servant or dependent children of deceased Government servant who died in harness as a social security measure. Such appointments have been described to be purely temporary and for purpose of regular appointment he/she will have to be selected by selection committee. It has been represented to the Government by the Members of the deceased Government servants who have been appointed temporarily to the Ministerial posts of Clerks, Typists and Steno-typists and other lower categories in the light of the scheme envisaged in the G.O. cited that their appointment may be treated as regular one straightway without subjecting them to the process of selections that are contemplated in the relevant recruitment rules.

The Government have carefully examined the matter, with a view to provide permanent relief to the deserving bereaved members of the family of the deceased

Government servant the following orders are issued in supersession of the orders of Employment and social Welfare Department. Dated 27th December, 1974.

(1) The candidates eligible for appointment under this measure shall be the spouse of the deceased Government servant or the dependent children of the deceased Government servant who died in harness, there being no other earning member in the family.

(2) Applications for appointment from such persons shall be entertained within a period of one year from the date of occurrence of the death of Government servant.

(3) All appointments made in the light of the concession envisaged in this G.O. to categories of posts to which the candidates are eligible shall be temporary to start with. However, the services of the persons will be regularised in the categories of posts whose pay is equal to or less than that of L.D.C.

(4) The temporary appointment of a spouse or child of a deceased Government servant can be considered for regular appointment without subjecting them to the normal process of recruitment as provided in the relevant recruitment rules provided such family members of the deceased servant satisfy other conditions of recruitment prescribed in the rules such as age and educational qualification However;

(a) a formal notification of vacancy may be made to the Employment Exchange;

(b) after filling up the vacancy, the appointing authority will furnish all relevant particulars of the candidates to the Employment Exchange.

(c) Such appointments should be made under intimation to the Director, Employment and Training excepting in case of High Court.

The Government also direct that the present orders issued in this G.O. shall cover all cases of Government servants died in harness on and after the 27th October, 1973.

The Government further direct that the regular appointments made under this G.O. shall be kept outside the purview of the Andhra Pradesh Public Service Commission. Necessary amendments to the Andhra Pradesh Public Service Commission Regulations shall be issued separately.

A.KRISHNASWAMI
CHIEF SECRETARY TO GOVERNMENT

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT**

Memo No. 1900/Ser.A/79-1,
September, 1979.

Dated 21st

Sub: Public Services - Appointment of dependent children of deceased Government employees - Further instructions - Regarding.

Ref: 1. G.O.Ms.No.687, General Administration (Ser.A) Dept., dated 3rd October, 1977.
2. From the Director of Employment and Training Lr.No.L3/27625/78, dated 24th June, 1979.

* * *

In the G.O. first cited orders have been issued that the spouse or dependent child of a deceased Government employee be appointed without the medium of Employment Exchange subject to one of the conditions that a formal notification of vacancy may be made to the Employment Exchange.

The Director of Employment and Training in the reference second cited has reported that most of the employers are appointing persons belonging to this category and sending a formal notification of the vacancy to the Employment Exchange after several days or months, specially when the same is insisted upon by that Directorate. Section 4(1) of the Employment Exchange (Compulsory Notification of Vacancies) Act, 1959 which lays down that all the vacancies arising in the Public Sector Establishments should be notified in the prescribed form to the Employment Exchange at least one week before the same is filled-up.

The Government, therefore, direct that all the appointing authorities should notify the vacancy in the prescribed form to the Employment Exchange at least one week before the same is filled-up.

The Departments of Secretariat and the Heads of Departments are requested to follow the above instructions and to ensure that all the appointing authorities strictly follow.

S.R.RAMAMURTHI
CHIEF SECRETARY TO GOVERNMENT.

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT**

Memo No. 1918/Ser.A/79-2,
November, 1979.

Dated 30th

Sub: Regularisation of temporary employees - Clarification - Regarding.

Ref: G.O.Ms.No.647, General Administration (Ser.A) Department, dated
14th September, 1979.

* * *

The Andhra Pradesh Non-Gazetted Officers Association in its representation dated 18th September, 1979 sought clarification on certain points arising out of orders issued in G.O.Ms.No.647, General Administration (Ser.A) Department, dated 14th September, 1979. The following clarification is issued.

Sl.No.	Point	Clarification
1.	Whether the services of temporary employees should be regularised with reference to the dates on which the candidates were appointed either by transfer or by promotion or under G.O.Ms.No.687, General Administration (Ser.A) Department dated 3.10.1977 as dependents of deceased Government employees.	Since the temporary employees are working prior to the appointments referred to in the point the last regular candidate should be taken to mean a regular candidate appointed by direct recruitment excluding the appointments of deceased Government employee's dependents or by promotion or by transfer from other units.
2.	Whether the services of temporary employees can	The appointing authorities can regularise the services of temporary employees from the

	be regularised by invoking provisions in General Rules 23 (a).	dates of their appointments under rule 23 (a) of the General Rules, subject to the condition that such regularisation does not affect the interests of those whose services have already been regularised.
3.	Whether the services of temporary employees may be regularised pending decision of the Andhra Pradesh Administrative Tribunal.	The services of temporary employees may be regularised provisionally subject to revision based on the decision of the Andhra Pradesh Administrative Tribunal in the pending Representation Petitions instead of waiting for the disposal of R.Ps.

S.R.RAMAMURTHI
CHIEF SECRETARY TO GOVERNMENT.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

Memo No.618/Ser.A/78-11,
December, 1979.

Dated 17th

Sub: Public Services - Subordinate Services - Employment of dependent children of deceased Government employees who die in harness- Recruitment procedure - Relaxation of Employment Exchange procedure - Certain clarifications - Issued.

Ref: 1. G.O.Ms.No.687, General Administration (Services.A) Department, dated 3rd October, 1977.
2. Memo No.51/Services-A/78-1, dated 10th February, 1978.

* * *

As a measure of social security the Government issued orders in G.O.Ms.No.1005, Employment and Social Welfare, dated 27th December, 1974 providing relief to the family of a Government servant who dies in harness by appointing his son or daughter or spouse in Government service, without the medium of Employment Exchange, subject to the conditions among other things that there is no other earning member in the family. With reference to these orders several Collectors and Heads of Departments raised various points for clarification and necessary clarifications were issued in Government Memo No.529/G.1/75-8, Employment and Social Welfare dated 19th August, 1975. Later on certain representations made by members of the families of deceased Government employees, the scheme was examined with a view to provide permanent relief and orders were issued in G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3rd October, 1977, in supersession of the earlier G.O. specifying the procedure for making regular appointments of the dependents of deceased Government employees, the categories of posts of which such dependents are eligible and the time within which application for appointment should be made. After

the issue of G.O. also certain points were raised regarding relaxation of educational qualifications, age for appointment and the time limit for submission of applications etc. The Secretaries to Government discussed the points at a meeting held on 2nd November, 1979 and made their recommendations. The recommendations are accepted and embodied in the annexure to this Memo along with the clarifications previously issued in Government Memo No.529/G1/75-8, Employment and Social Welfare dated 19th July, 1975 in so far as they can be adopted in G.O.Ms.No.687, General Administration (Services.A) Department, dated 3rd October, 1977 for the guidance of the appointing authorities.

The Heads of Departments etc., are requested to bring these clarifications to the notice of all appointing authorities for their guidance.

S.R.RAMAMURTHI
CHIEF SECRETARY TO GOVERNMENT.

ANNEXURE

Sl.No.	Point	Clarification
1.	Whether appointment will be made in the same department where the deceased Government employee worked while in service or in any other Department?	It should be in the same Department as far as possible, as, there will be a vacancy or a consequential vacancy in the Department or office where the deceased worked. There is, however no objection to the appointment in an office other than the office in which the employee worked prior to his death. If the dependent happens to be a women it may be better in her own interest that she is provided with a job nearer to the place where she would find it secure to live.
2.	When the elder earning member is separated from the family whether the younger brother can be appointed or not?	It should not matter if son has divided himself from family and is already employed. If the family is without a bread winner, a son/daughter out of the remaining or the wife may be given job.
3.	From whom the certificate of 'No earning member in the family' is to be obtained?	The person seeking employment can declare that no other member in the family is earning. In case, the declaration is found defective at a later date, his/her services are liable to be terminated besides any other action would be taken under the law.
4.	In a case of non-availability of a vacancy readily, whether a temporary candidate has to be	The main approach is to accommodate the person in the same office mostly in posts of Class-IV and LDCs. In the unlikely contingency of a vacancy not being available,

	retrenched to appoint the dependent of the deceased employer?	he/she will have to wait for some time. The idea is not retrench any temporary employee and create heart burning.
5.	Whether such a candidate can be employed by passing the existing panel of the candidates?	Panels are prepared for promotions. As the idea is to appoint him/her in the lowest category this will not arise. The Employment Exchange has merely to be informed.
6.	Whether the dependent of the deceased employee can be considered for appointment to any post irrespective of the status held by the deceased employee?	The dependent of the deceased has to be considered for the categories of posts whose pay is equal to or less than that of L.D.C. and for which he/she is eligible based on qualifications and other conditions as prescribed in the relevant rules. The post held by his/her deceased parent is not at all criterion to be taken into account.
7.	Whether the GO is applicable to the pensioners?	The pensioners will not at all come within its purview.
8.	Whether the concession is applicable to the dependents of an employees who died while on leave?	The GO would apply to cases where a Government servant while in service, died in harness It is immaterial whether the deceased employee was on leave or on deputation or on other duty or on training or under suspension etc. The only point is that he/she should not have retired from service.
9.	Whether the adopted child of a deceased employee may come under the definition of child in terms of this GO?	The answer is in the negative.
10.	While the first son is in the army and the second son is	If the first son in the army is separated from the family, the clarification against point 2 will

	not willing to work whether the third son can be employed?	hold good here also.
11.	Whether the widowed daughter who is the only legal heir of a Government employees who died in harness is also eligible for the said concession?	Such a widowed daughter can avail herself of the concession provided she produces a certificate to the effect that she is the only heir to the deceased employee, herself being left without any property from her husband side and that she was solely dependent on the deceased such a certificate should be obtained from an authority in the Revenue Department not lower in rank than that of Revenue Divisional Officer.
12.	Whether condition 2 in para 2 of the G.O. regarding the time limit for the submission of application for employment will apply to the dependents of Government servants who died during the period 27-10-1973 to 27-12-1974?	The application for appointment of such persons may be entertained within one year from 3.10.77 (date of G.O.Ms.No.687, of 1977).
13.	Whether a minor dependent child of a deceased Government employee can be considered for appointment?	A minor dependent of the employee who dies in harness should not be considered for providing employment under this scheme, as there cannot be any contractual obligation between the Government and the employee who is a minor. The intention of the Government being to see that the family is not exposed to destitution, the relief by taking somebody for employment, should be immediate. Therefore, a spouse or a child of

		the deceased Government servant should immediately apply for this relief. However, in case where due to the fact that the child is a minor or he has not attained the educational qualification, it should be possible for them to ask for the relief within a reasonable time, which may be two years from the date of demise of the Government Servant. In such a case, the fact should be communicated to the Government.
14.	Whether cases of the dependents of Government servants who died prior to the issue of G.O.Ms.No.1005 Employment & Social Welfare dated: 27-10-1974 can be considered for appointment?	Cases of the dependents of Government servants who died prior to the 27-10-1973 should not be entertained under this scheme.
15.	Whether the educational qualification may be relaxed in favour of the dependents of a deceased employee seeking a job under this scheme?	No relaxation of educational qualification for a post whose pay is equal to or less than that of LDC either in Department of Secretariat or in the office of Heads of Departments or in the Subordinate Offices in the Districts should be considered under any circumstances.
16.	Where a spouse of a deceased Government servant seeking employment is above maximum age prescribed for categories of posts whose pay is equal to or	If the eligible children of the deceased Government servant are minors his/her spouse may seek employment under this scheme. In such cases, no upper age limit need be prescribed.

	less than that of LDC, whether the upper age limit may be relaxed to enable he/she being appointed?	
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GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.834/Services-A/80-2,
1980

Dated the 30th July,

Sub:- Public Services - Employment of dependent children of deceased Government employee who die in harness - Recruitment procedure certain clarification - Issued.

Ref:- 1.From the Collector, Warangal, Lr.Rc.No.A2/4468/80, dated 23rd May, 1980.

* * *

The attention of the Collector, Warangal is invited to the reference cited and he is informed that spouse/child of a contingent employee who dies in harness cannot be appointed in terms of G.O.Ms.No.687, General Administration (Services-A) Department, dated 30th October, 1977. When, however, a contingent employee gets converted into regular Government servant in pursuance of the orders issued in G.O.Ms.No.38, Finance and Planning (Finance Wing) Department, dated 1st February, 1980, the spouse/child of such employee, if dies in harness will get the benefit provided in G.O.Ms.No.687, General Administration (Services-A) Department, dated 3rd October, 1977.

C.S. SARAVANAM
DEPUTY SECRETARY TO GOVERNMENT

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT**

MemoNo.1083/Services-A/80-1,
1980.

Dated 1st August,

Sub:- Public Services - Appointment of Spouse/Child of a deceased Government employee who dies in harness - Further - Instructions - Reg.

Ref:- 1.G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3rd October, 1977.

2. U.O.Note.No.203/Ser.A/78-1, dated 16th February, 1978.

3. Memo No.618/Ser.A/78-11, dated 17th December, 1979.

* * *

In the G.O. first cited orders were issued providing permanent relief to the family of a deceased Government servant who dies in harness by appointing his son/daughter/spouse to the posts for which such dependents are eligible subject to certain conditions specified therein. After the issue of these orders certain points were raised regarding relaxation of educational qualifications age for appointment and the time-limit for submission of applications, etc. and clarifications were issued in the reference third cited. Instructions have also been issued in the U.O. Note second cited not to entertain cases which do not satisfy the criteria laid down in the said G.O.

2. There is an unfortunate tendency to treat the cases of appointment of the dependents of Government servants who die in harness with extra consideration and sympathy. Some departments are obtaining orders of Government in cases in which death had occurred prior to 27th October, 1973, there is delay in seeking employment, etc. and making compassionate appointments. This tendency is not correct. In the present day society getting a job in Government as vital and important for the economic welfare of any family, as it is to the family of a deceased Government servant. Indiscriminate compassionate appointments in the cases of

deceased Government servants who die in harness will deprive other equally deserving poor families in securing jobs.

3. The main objective in having the scheme is to see that the family of the deceased Government servant is not thrown out on the streets, immediately after his death. The purpose would be achieved only if a family could be given an alternative bread winner almost immediately. The purpose certainly is not served if years after the death of the Government servant, for a dependent is proposed for appointment. It is because of this consideration that a dead-line has been fixed beyond which rightly enough no consideration should be given. If the policy of the Government and the objective behind this policy are to be implemented with sympathy around, request for compassionate appointment in cases which violate the conditions stipulated in the scheme should not be entertained at all.

4. The Departments of Secretariat and the Heads of Departments are requested to follow the instructions issued in the references cited scrupulously and to ensure that all the appointing authorities strictly follow them.

**S.R. RAMAMURTHI,
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.1879/Services-A/80-1,
1980

Dated 1st December,

Sub:- Public Services - Appointment of dependent Children of deceased Government employees - Further Instructions - Reg.

Ref:- 1.G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3rd October, 1977.

2.Memo No.618/Ser.A/78-11, dated 17th December, 1979.

* * *

In the G.O. first cited orders have been issued that the spouse or dependent child of a deceased Government employee be appointed without the medium of employment exchange subject to fulfilling certain conditions specified therein. In clarification (1) of the instructions issued in the Memo cited it was clarified that the appointment of the spouse/child of a deceased Government employee should be in the same department as far as possible as there will be a vacancy or a consequential vacancy in the department or office where the deceased worked and that there is, however, no objection to the appointment in the office other than the office in which the employee worked prior to his death. It was added that if the dependent happens to be a woman it may be better in her own interest that she is provided with a job nearer to the place where she would find it secure to live.

2. An instance has come to the notice of the Government where certain applications from dependents of deceased Government servants for employment under G.O. cited are kept pending for want of vacancies and it was enquired whether the date of demise of the Government servants should be taken as criterion for purpose of giving priority for appointment among the applications received as on the date of filling up of the post.

3. It is not desirable to pile up such applications on the plea that there are no vacancies as the intention behind the above scheme is to provide immediate relief to

the bereaved family of a deceased Government servant who dies in harness. The appointing authorities are therefore requested to consider appointing the spouse/child of the deceased Government employees, in the posts whose pay is equal to or less than that of Lower Division Clerk in the office in which the deceased Government Employee was working or in any other office under their administrative control, if there is no vacancy in the former. While making appointments the instructions issued from time to time on this subject should also be kept in view.

C.S. SARAVANAM
DEPUTY SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Subordinate Service - Ministerial posts such as Clerks, Typists, Steno-typists and other lower categories - Employment of dependent children of deceased Government employees who die in harness - Recruitment procedure - Further Instructions - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.84
February, 1982

Dated the 17th

Read the following:-

1.G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3rd October, 1977.

2.G.O.Ms.No.299, General Administration (Ser.D) Department, dated 3rd April, 1979.

* * *

ORDER :-

With a view to providing social security to the deserving observed members of the family of deceased Government servants who die in harness, orders were issued in the G.O. first cited enabling the appointment without the medium of Employment Exchange, of a son/daughter or spouse of deceased Government Servants to Ministerial posts of Clerks Typists and Steno-typists and other lower categories subject to the conditions specified therein.

2. Further, the Government have issued orders in the G.O. second cited that an appointment made under this scheme should be treated as a distinct category in itself not related to Employment Exchange procedure as well as General Rule 22 providing for reservation of appointments and that such appointments have no relation to rosters.

3. During the inspection of offices by the Inspecting Assistant Commissioners of the Social Welfare Department several instances are reported to have come to their

notice where vacancies meant for the Scheduled Caste, Scheduled Tribe and Backward Class candidates were filled by the dependent of deceased Government employees, who did not belong to Scheduled Caste, Scheduled Tribe or Backward Class, as the case may be, with reference to the provisions of the above G.O. The Social Welfare Department have taken the view that on account of these appointments, the Scheduled Caste, Scheduled Tribe, Backward Class candidates were denied the right of appointment to posts reserved for them according to roster guaranteed by the Constitution of India. They observed that it is unfair and wrong to allow the concessions meant for the dependents of deceased Government employees to over-ride those given to members of Scheduled Castes, Scheduled Tribes and Backward Classes. The Social Welfare Department have therefore, suggested that the dependents of deceased Government servants should not be appointed against the vacancies reserved for Scheduled Castes, Scheduled Tribes or Backward Classes unless they are themselves members of those communities and that they should however be appointed only against O.C. vacancies and if there are no O.C. vacancies, their appointments could be postponed till such vacancies occur relaxing age, qualifications, if necessary. They have also suggested as an alternative that they could be accommodated in supernumerary posts to be created for the purpose till regular vacancies arise, as according to them, the scheme of providing employment to the dependents of deceased Government employees impliedly contemplates the creation of supernumerary posts.

4. The Government consider that as a special security measure, relief to a qualified and eligible dependent of a deceased Government employee has to be afforded as quickly as possible. The Government accordingly direct that qualified and eligible dependents of deceased Government servants shall not be appointed in the vacancies meant for Scheduled Castes, Scheduled Tribes and Backward Classes unless they are members of Scheduled Castes or Scheduled Tribes and Backward Classes and they shall be considered for appointment in vacancies meant for OC candidates if they are readily available and if no such vacancies are available, they may be appointed against supernumerary posts to be created for the purpose, after waiting for the occurrence of OC vacancies for a reasonable period which may be one year from the date of applications of the dependents.

5. The supernumerary posts so created shall continue till such time a vacancy arises in the roster for OC candidates. When a regular vacancy arises in the roster the Supernumerary post so created shall automatically cease.

6. The above procedure shall also be adopted for the son/daughter/spouse of a deceased employee who belong to Scheduled Castes, Scheduled Tribes or Backward Class community and when there is no vacancy for that community as per the roster.

7. This order issues with the concurrence of Finance and Planning (Fin.Exp.HG) Department vide their U.O.No.5335/262/A2/HG, dated 8th February, 1982.

**S.R. RAMAMURTHI,
CHIEF SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT**

MemoNo.380/Services-A/82-1,
1983

Dated 2nd September,

Sub:- Public Services - Appointment of dependent Children of deceased Government employees - Further Instructions - Issued.

Ref:- 1.G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3rd October, 1977.

2.Memo No.618/Ser.A/78-11, General Administration (Ser.A) Department, dated 17th December, 1979.

3.Memo No.1879/Ser.A/80-1, General Administration (Ser.A) Department, dated 1st December, 1980.

* * *

In the G.O. cited orders were issued that the spouse/son/daughter of a deceased Government servant who dies in harness may be appointed in Government service to posts of Lower Division Clerks and below without the medium of Employment Exchange subject to fulfilling certain conditions specified therein. It was subsequently clarified that the appointment of the dependents of the deceased Government servant should be in the same Department as far as possible, as there will be a vacancy or a consequential vacancy in the Department or office where the deceased worked and that there is however, no objection to the appointment in an office other than the office in which the employee worked prior to his death. Further, instructions were issued in the Memo third cited asking the appointing authorities to consider appointing the dependents of deceased Government servants in which the deceased was working or in any other office under their Administrative Control, if there is no vacancy in the former.

2. For giving immediate relief to the bereaved members of the family of a deceased Government employee who dies in harness. Government have examined the issue further and have decided that the dependents of deceased Government

servants not qualified for appointment to Government service but qualified for appointment in various State Government Undertakings/Autonomous Corporations under the concerned Administrative Department shall be considered for appointment in those institutions.

3. All the Departments of Secretariat are therefore requested to issue necessary instructions to give effect to the above decision to the Undertakings/Corporation/Boards under their control.

G.V. RAMAKRISHNA
CHIEF SECRETARY TO GOVERNMENT

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT**

MemoNo.2047/Services-A/83-1,
1983

Dated 10th October,

Sub:- Public Services - Subordinate Services - Employment of dependent children of deceased Government employees who die in harness - Recruitment Procedure, etc., - Clarification - Issued.

Ref:- 1.G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3rd October, 1977.

2.Government Memo No.618/Ser.A/78-11, General Administration (Ser.A) Department, dated 17th December, 1979.

3.Government Memo No.1083/Ser.A/80-1, General Administration (Ser.A) Department, dated 1st August, 1980.

* * *

In the G.O. cited orders were issued for providing permanent relief to the deserving bereaved members of the family of the deceased Government servants by providing a job to the spouse or the dependent children of Government servants who die while in Government service, subject to the conditions mentioned therein. In the Memo. second cited, certain clarifications were issued in regard to the scope of the orders issued in the G.O. cited. In the Memo. third cited it has been made amply clear that no relaxations shall be given in the matter of implementation of the G.O. cited and indiscriminate compassionate appointments in the cases of the dependents of the deceased Government servants who die in harness will deprive other equally deserving poor families in securing jobs. Instructions were also issued not to entertain cases which do not satisfy the criteria laid down in the said G.O.

2. It has been observed that a large number of cases are still being referred by the Departments of Secretariat to this Department for relaxation of one or the other conditions mentioned in the G.O. cited for appointment of the spouse or dependent children of the deceased Government servants. The matter has again been carefully

examined by the Government. It has been considered that no application for relaxation of any of the conditions mentioned in the G.O. cited in respect of appointment of dependents of deceased Government servants to posts other than the posts in the Last Grade Service should be entertained. In the case of compassionate appointments to Last Grade Service, if the Secretaries to Government consider that relaxations are justified in some hard cases, in the conditions relating to the age for entry into the last Grade Service or in the stipulated time-limit of two years for application in the case of minor dependents or in the educational qualifications prescribed for the post in Last Grade Service for which appointment is sought for in the matter of appointment of minor children of the deceased employees they may refer deserving cases, with their recommendations to this Department. In no other case, applications for relaxation of the conditions should be entertained by the Government.

3. The Departments of Secretariat and Heads of Departments are requested to issue instructions to their subordinate authorities to scrupulously follow the above instructions and not to recommend any cases for relaxation in the matter of appointment to the spouse or children of the deceased employees other than those seeking appointments to Last Grade Service posts.

G.V. RAMAKRISHNA
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

PUBLIC SERVICES - Subordinate Services - Ministerial posts such as Clerks, Typists, Steno-typists and other lower categories - Employment of dependent children of deceased Government employees who die in harness - Amendment to orders issued in G.O.Ms.No.84, General Administration (Services-A) Department, dated 17th February, 1982 - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.110
1984.

Dated 22nd February,

Read the following:-

1. G.O.Ms.No.84, General Administration (Ser.A) Department, dated 17th February, 1982..
2. From the President, Andhra Pradesh Secretariat Section Officers Association, dated 24th November, 1982.

* * *

ORDER:

In the G.O. read above, orders have been issued to the effect that the qualified and eligible dependents of deceased Government servants belonging to O.Cs shall not be appointed in the vacancies meant for Scheduled Castes, Scheduled Tribes and Backward Classes and that they should be considered for appointment in the vacancies meant for O.C. candidates only, if they are readily available, if no such vacancies are readily available, they may be appointed against supernumerary posts to be created for the purpose after waiting for the occurrence of O.C. vacancies for a reasonable period which may be one year from the date of application of the dependents.

2. Representations have been made to the Government requesting that if the dependent of a deceased employee has to be appointed against a O.C. vacancy and if such a vacancy does not exist a supernumerary post may be created immediately

on application of the dependent of a deceased Government employee and the dependent be appointed immediately against that supernumerary vacancy instead of making him to wait for one year for occurrence of a vacancy or for creating a supernumerary post after that period.

3. Government have examined the matter carefully and with a view to provide immediate relief to the bereaved members of the family of the deceased Government employees who die in harness and have decided to accept the above proposal. Accordingly following amendment is issued to the G.O. read above.

AMENDMENT

In para 4 of the said G.O. the words, "after waiting for the occurrence of O.C. vacancies for a reasonable period which may be one year form the date of application of the dependents", shall be omitted.

G.V. RAMAKRISHNA
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.2502/Ser.A/85-1,

Dated 7th

January, 1986

Sub:- Public Services - Subordinate Services - Ministerial posts such as Clerks, Typists and Steno-typists etc., - Appointment of spouse/son/daughter of deceased Government servant Ban orders - Certain clarification - Regarding.

Ref:- 1. G.O.Ms.No.687, General Administration (Services-A) Department, dated 3rd October, 1977.

2. Govt. Memo. No. 1295/Ser-A/77-12, dated 10th January, 1978.

3. Govt. Memo. No.1651/Ser.A/78-1, dated 28th November, 1978.

4. Govt. Memo No.868/Ser.A/79-1, dated 27th April, 1979.

5. From the General Secretary, Andhra Pradesh Non-Gazetted Officer's Association representation, dated 26th December, 1985.

* * *

In the Memo. fourth cited, it was clarified that ban orders issued in Government Memos. second and third cited are not applicable to appointments of spouse/children of deceased Government employees in terms of the orders issued in G.O.Ms.No.687, General Administration (Services-A) Department, dated 3rd October, 1977 as the appointments under the said G.O. are excluded from the purview of the Employment Exchange as well as the Andhra Pradesh Public Service Commission, as the case may be.

2. In the reference fifth cited, the General Secretary, Andhra Pradesh Non-Gazetted Officers Association has represented that Secretary, District Branch Association, Anantapur has brought to the notice of the Andhra Pradesh Non-Gazetted Officers Association that certain officers are not implementing the orders of the Government in appointing the spouse/son/daughter of a deceased Government servant on the plea that there are ban orders of the Government and

requested to issue general instructions to all Heads of Departments and District Collectors and appointing authorities to implement the instructions of the Government.

3. The Heads of Department/District Collectors are informed that the ban orders issued in Government Memos second and third cited are not applicable to appointments of spouse/children of the deceased Government employees as already clarified in the Government Memo, fourth cited (copy enclosed). They are, therefore, requested to follow the instructions of the Government in all such appointments giving to scope for any complaint and to bring these instructions to the notice of all the appointing authorities.

SATHI NAIR
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.113/Ser.A/86-1,

Dated 7th March, 1986

Sub:- Public Services - Subordinate Services - Ministerial posts such as Clerks, Typists and Steno-typists-Appointment of dependent children of deceased Government employees - Instructions - Reiterated - Regarding.

Ref:- 1. G.O.Ms.No.687, General Administration (Services-A) Department, dated 3rd October, 1977.
2. G.O.Ms.No.84/ G.A. (Ser-A) Department, Dated 17th February, 1982.
3. G.O.Ms.No.110/G.A. (Ser.A), Department, dated 22nd February, 1984.

* * *

In the G.O. first cited orders have been issued the spouse of dependent child of a deceased Government employee be appointed without the medium of Employment Exchange subject to fulfilling certain conditions specified therein. In the G.Os second and third cited orders have been issued to the effect that if no vacancies are readily available, they may be appointed against supernumerary posts to be created for the purpose immediately on their application for appointment so as to give immediate relief to the bereave family.

2. Instance have come to the notice of Government that certain applications put in by the dependents of deceased Government Servants for employment under the G.Os cited are kept pending for want of vacancies. It has also been brought to notice of Government that qualified dependents of

the employees of the Survey and Land Records Department could not be appointed to posts in the categories of Deputy Surveyors and Computer Draughtsman Grade-II even though the scale of pay of those posts is equivalent to that of Junior Assistant.

3. The main objective in introducing the scheme is to see that the family of the deceased Government Servant is not thrown out on the streets, immediately after his/her death. Keeping in view the above object instructions have been issued in the G.Os. second and third cited to appoint the dependents of the deceased Government Servant by creating supernumerary posts if no vacancies are readily available. The action of the Departments in keeping the application of the dependents of deceased Government Employees pending for want of vacancies is not in accordance with the spirit of the orders issued in the G.Os cited.

4. In the instructions issued in G.O. first cited it has been clearly indicated that the appointments under this scheme should be made to the categories of posts whose pay is equal to or less than that of Lower Division Clerk (i.e.) (Junior Assistant at present). There may be no objection to make appointments to the posts of Deputy Surveyors and Computer Draftsmen Grade-II under this scheme if the scales of pay of those categories are equal or less than that of the post of Junior Assistant and if the candidates are equally qualified for appointment to those posts.

5. The Heads of Departments and the Departments of Secretariat are therefore, requested to follow the instructions issued in the reference cited scrupulously keeping in view the position clarified in paras 3 and 4 above and to ensure that all the appointing authorities follow the instructions strictly without giving room for complaints in this regard.

SATHI NAIR
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

PUBLIC SERVICES - Subordinate Services - Ministerial posts such as Clerks, Typists, Steno-typists and other lower categories - Employment of dependent children of deceased Government employees who die in harness - Recruitment procedure - Creation of supernumerary posts - Further instructions - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.259
1986.

Dated 19th May,

Read the

following:-

1. G.O.Ms.No.84, General Administration (Ser.A) Department, dated 17th February, 1982..
2. G.O.Ms.No.110, General Administration (Ser.A) Department, dated 22nd February, 1984..
3. From the Commissioner of Land Revenue Lr.No.N1/3577/84, dated 20th December, 1984.

* * *

ORDER:

In the G.Os. first and second read above, orders have been issued to the effect that the qualified and eligible dependents of deceased Government servants shall not be appointed in the vacancies meant for Scheduled Castes, Scheduled Tribes and Backward Classes unless they are members of the said communities and they shall be considered for appointment in vacancies meant for other Caste candidates if they are readily available and if no such

vacancies are available, they may be appointed against supernumerary posts to be created for the purpose.

2. The Commissioner of Land Revenue in his letter third read above, has reported that the Collector, East Godavari District has brought to his notice that the persons appointed under compassionate grounds in supernumerary posts in terms of the orders issued in the G.Os first and second read above and subsequently posted to temporary schemes will face ousting or retrenchment on the principle of last come first go. In such contingencies, the very purpose of appointing the dependents of deceased Government employees to provide succour to the families is likely to be defeated since the Collector cannot continue them even on supernumerary posts which were created earlier and ceased to exist on the sanction of temporary posts as a result of which the dependents of the deceased employees have to be ousted till such time the supernumerary posts are again sanctioned by the Government. To avert such contingency the Commissioner of Land Revenue has suggested that the Government may empower the Collector to continue the dependents of the deceased Government employees in service pending sanction of supernumerary posts by Government.

3. Government examined the above suggestions of the Commissioner of Land Revenue and with a view to mitigate the hardship caused to the dependents of the deceased employees in the situations mentioned by the Commissioner of Land Revenue in para 2 above, direct that wherever a person is appointed on compassionate grounds under social security scheme against a supernumerary posts unless he is absorbed in a regular vacancy as distinct in a post sanctioned/created temporarily in connection with a scheme or for a limited purpose, the supernumerary posts may be suppressed or kept in abeyance so that it may be revived in the case of exigencies like abolition of the temporary posts consequent on the winding-up the scheme etc. All the

appointing authorities are directed to take action accordingly. Their attention is in this connection invited to paragraph 5 of the G.O. first cited.

4. This order issues with the concurrence of the Finance & Planning (F.W.) Department, vide their U.O.No.86-3/01940/450A/HG/86, dated 27th March, 1986.

SATHI NAIR
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

PUBLIC SERVICES - Subordinate Services - Employment of dependent children of deceased Government employees who die in harness - Recruitment procedure - Further instructions - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.349
1986.

Dated 12th June,

Read the following:-

1. G.O.Ms.No.687, General Administration (Ser.A) Dept., dated 3rd October, 1977.
2. Government Memo No.618/Ser.A/78-11, General Administration (Ser.A) Department, dated 17th December, 1979.
3. Government Memo No.1083/Ser.A/80-1, General Administration (Ser.A) Department, dated 1st August, 1980.
4. Government Memo No.2047/Ser.A/83-1, General Administration (Ser.A) Department, dated 10th October, 1983.
5. Representation from Action Committee of Employees & Workers (A.P.), dated 31st December, 1983.

* * *

ORDER:

In the Government Memo fourth cited instructions were issued that except in the case of appointment to Last Grade Services under the scheme of compassionate appointment of dependents of deceased Government servants in no other case application for relaxation of the conditions stipulated in G.O.Ms.No.687, General Administration (Services-A) Department, dated

3rd October, 1977 should be entertained. Even in respect of appointments to last grade service only in hard cases on the specific recommendation of the Secretary to Government in the concerned Administrative Department relaxation of certain conditions could be considered.

2. In the representation fifth read above, among other things, it has been requested that the powers of relaxation contemplated in Memo. fourth read above, in each case may be allowed to be exercised by the appointing authority instead of the Government as at present, as it is resulting in delay in providing relief to the family of the deceased. It has also been requested that the dependents of deceased Government servants who are of the age of 16 years may also be given appointment orders without insisting on their attaining the age of 18 years. It has also been represented that the dependents of deceased Government employees, who have not availed of the concessions contemplated in Government Memo. fourth read above may be given opportunity fixing some time limit for entertaining applications from them.

3. Government, after careful examination, direct that:-

(1) Cases of appointment of dependents (spouse, son and unmarried daughter) of the deceased Government employees to posts included in the A.P. Last Grade Service involving relaxation of age, educational qualifications etc. as contemplated in Memo. fourth cited need not be referred to Government in future. The appointing authority is authorised to make purely temporary appointments in the above cases. The regular appointment in these cases would however, be made only after the relevant rules wherever necessary are relaxed in favour of the concerned individuals by the concerned Head of the Department.

(2) The dependents of deceased Government employees who are 16 years of age may be considered, for appointment to posts in the Last Grade Service in relaxation of rules subject to the conditions that the service rendered prior to attaining majority shall not be counted till they attain majority.

SHRAVAN KUMAR
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.1171/Ser.A/87-1,

Dated

30th July, 1987

Sub:- Public Services - Subordinate Services - Compassionate appointment of son/daughter/spouse of the Government employees who retire from service on medical grounds-Not to deviate from the guidelines issued from time to time - Not to make any irregular appointments in deviation-Instructions reiterated.

Ref:- 1. G.O.Ms.No.504, General Administration (SER-A) Department, dated 30th July, 1980.

2. G.O.Ms.No.457, General Administration (SER-A) Department, dated 19th September, 1983.

3. G.O.Ms.No.309, General Administration (SER-A) Department, dated 4th July, 1985.

* * *

As per the instructions in the G.O. third cited, the benefit of compassionate appointments should be confined to the cases where Government Servants retire on medical grounds five (5) years before attaining the age of superannuation irrespective of the age of the superannuation prescribed for the posts and services.

2. It has come to the notice of the Government that appointments of the dependents of the Government employees, who retired on grounds of medical

invalidation in whose cases the condition relating to retirement 5 years before attaining the age of superannuation has not been satisfied, have been made.

3. Since the benefit of compassionate appointment has been restricted to cases where Government servants retire on medical grounds 5 years before attaining the age of superannuation, making appointments in cases where the above condition is not satisfied, is irregular and opposed to the very policy of the Government.

4. All Heads of Departments and Departments of Secretariat are, therefore, requested to follow the instructions contained in the G.Os. cited scrupulously and to ensure that no irregular appointments are made in deviation of the policy instructions on the subject. They are also requested to bring these instructions to the notice of concerned. Failure to comply with the instructions will be viewed seriously.

SHRAVAN KUMAR
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.868/Ser.A/79-1,
April, 1979

Dated 27th

Sub:- Public Services - Subordinate Services - Temporary Appointment to Posts of Clerks, Typists, Steno-typists etc., through Employment Exchange Banned-Certain Clarification-Regarding.

Ref:- 1. Govt. Memo. No.1295/Ser.A/77-12, dated 10th January, 1978.
2. Govt. Memo. No.1651/Ser.A/78-1, dated 28th November, 1978.
3. From the Chief Engineer, R&B Administration Letter No.4698/GS. 1/79, dated 27th February 1979 addressed to the Secretary to the Government TR&B Department.

* * *

In the reference first and second cited a ban has been imposed on making temporary appointments in the categories of posts of Lower Division Clerks/Lower Division Accountants. Typists and Steno-typists in the offices of the Heads of Departments, Departments of Secretariat and in the subordinate offices by drawing candidates from the Employment Exchanges. The Chief Engineer, Roads and Buildings (Administration) in the letter third cited, has enquired whether the ban imposed in the references cited is applicable to the case of appointment to be made of spouse or dependent child of the deceased Government servant in terms of the orders issued in G.O.Ms.No.687, G.A.(Ser.A) Department, dated 3rd October, 1977.

2. It is hereby clarified that the ban orders issued in the Government Memorandum cited are not applicable to appointments of spouse/children of deceased Government employees in terms of the orders issued in G.O.Ms.No.687, G.A.(Ser.A) Department dated 3rd October, 1977 as the

appointments under the said G.O. are excluded from the purview of the Employment Exchange as well as the Andhra Pradesh Public Service Commission, as the case may be.

V.V.SATYANARAYANA
DEPUTY SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.1345/Ser.A/87-4

Dated 30

November, 1987

Sub:- Public Services - Subordinate Services - Employment of dependent children of deceased Government employees who die in harness - Recruitment Procedure - Certain Clarifications - Issued.

Ref:-G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3rd October, 1977.

* * *

In the G.O. cited orders have been issued for providing relief to the spouse or dependent children of deceased Government servants who die in harness while in service by appointing them in posts pay of which is equal to less than that of Lower Division Clerk subject to their satisfying the principles and conditions stipulated in the said G.O.

2. A doubt has now been raised whether or not the provisions of the Andhra Pradesh Public Employment Order, 1975 are applicable to the cases of appointments made on compassionate grounds under the aforesaid G.O.

3. The appointment of dependents of Government employees who die in harness to any post can be only by the method of appointment by direct recruitment. Therefore, the provisions of para 8 of the Andhra Pradesh Public

Employment (Organisation of Local Cadre and Regulation of Direct Recruitment) Order, 1975, apply to such appointment. As per sub-para (1) of para 8 of the said order, 80% of the posts to be filled in by direct recruitment, at any time in respect of posts mentioned therein, are reserved in favour of local candidates in relation to the local area in respect of such cadre and 20% of the said posts are not reserved and can be filled in by the method of direct recruitment by any person whether local or non-local Sub-para (8) of para 8 of the said order provides, inter alia, that there shall be atleast one unreserved post while making recruitment to the posts in any cadre at any time. The purpose sought to be achieved by the said para is that there shall atleast be a minimum of one unreserved post while making direct recruitment, at any time to any local cadre- vide para 14 of G.O.P.No.729, General Administration (SPF) Department, dated 1st November, 1975. If the dependent of a deceased Government employee happens to be a non-local, such person can be appointed by the method of direct recruitment to any one of the 20% unreserved posts in any local cadre or to the post left unreserved out of the posts filled by direct recruitment at any time to any local cadre as provided in sub-para (8) of para 8 of the said Order.

4. The Departments of Secretariat and the Heads of Departments are requested to bring the above clarification to the notice of all appointing authorities for their guidance.

C.R.KAMALANATHAN
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Compassionate appointments of son/daughter/spouse of deceased Government Servant-Minimum age for appointment-Instructions -Issued - Regarding.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.165
1989

Dated the 20th March,

Read the following:-

1. Government Memo. No.618/Ser.A/78-11, G.A.D., dated 17th December, 1979.
2. Government Order Ms.No.349, G.A. (Ser.A), Department, dated 12th June, 1984.
3. From the Government of India Ministry of Personnel, Public Grievances and Pension, Department, of Personnel and Training, New Delhi, Office Memorandum F.No.14014/23/87, Estt.(D) dated 17th February, 1988.

* * *

ORDER :-

It has been clarified in item 13 in the Government Memo first read above that a minor dependent should not be considered for a providing employment under social security scheme as there cannot be any contractual obligation between the Government and employee who is a minor and can seek relief within reasonable time, which may be two years form the date of demise of the Government servant and the fact should be communicated to Government.

2. In the Government Order second read above it was ordered that dependents of deceased Government servants may be considered for appointment even if they are 16 years of age for appointment to a post included in the Last Grade Service in relaxation of rules, subject to the condition that the service rendered prior to attaining majority should not be counted till the dependent attains majority.

3. The Government of India have in their office memo third read above communicated their decision in regard to the minimum age for entry into Government service which has been fixed keeping in view the health recruitments, mental development etc., and stated that if an employee died in harness while in service or is retired on invalid pension and there is a ward below 18 years of age and who alone is available for appointment he should apply for a job as soon as he attains the age of 18 years and that persons below the age 18 years should not be considered for appointment on compassionate grounds.

4. The Government, after careful consideration, direct that dependent of a Government employee who dies in harness or retires on medical invalidation grounds, who is minor seeking employment on compassionate ground should apply for appointment only after attaining the age of 18 years subject to the condition stipulated in item 13 in Government Memo first read above, viz., the relief can be asked for within a reasonable time which may be two years from the date of demise of the Government servant but the spouse or the child of the deceased Government servant should immediately apply for this relief.

5. The instructions issued in the G.O. second read above should be deemed to have been modified to that extent.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHR APRADESH)

**G.R.NAIR
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.331/Ser.A/90-1
1990

Dated 15th March,

Sub:- Public Services - Employment of the spouse or dependents of the deceased Government Servant who die in harness - Clarification - Regarding.

Ref:- From the Collector, Kurnool, Lr.No.A7/503/90, dated 1st February, 1990.

* * *

The attention of the Collector, Kurnool is invited to the reference cited.

He is informed that as clarified in Memo. No. 618/Ser.A/78-11, General Administration (Ser.A) Department, dated 17th December, 1979 such compassionate appointments under social security scheme can be made in the office in which the deceased Government employee was working, if there is a vacancy, or in any other office under the administrative control of that office, if there is no vacancy in the former. Therefore, when there is no vacancy in which the deceased employee was working as clarified in the above Memo, a candidate under compassionate appointment scheme may be appointed against the existing vacancy under the control of the Collector of the District instead of asking for creation of a supernumerary post, as per G.O.Ms.No.84, General Administration (Ser.A) Department, dated 17th February 1982 read with G.O.Ms.No.110, General Administration (Services-A) Department, dated 22nd February, 1984.

V.V.SATYANARAYANA
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.1865/Ser.A/90-1

Dated 19th Sept.,

1990

Sub:- Public Services - Recruitment to the posts of Attenders - Banned.

* * *

The question of recruitment at all levels both at District and State levels and local bodies, in the context of administrative reforms, policy and procedures to be adopted etc., is engaging the attention of the Government.

2. In this context the Government direct that there shall be no further recruitment to the posts of Attenders in the State Government Offices including local bodies with immediate effect until further ordres.

3. The above instructions should be brought to the notice of all the appointing authorities immediately.

V.P.RAMA RAO
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.1954/Ser.A/90-1
1990

Dated 16th October,

Sub:- Public Services - Recruitment to the posts of Attenders - Banned -
Clarification - Reg.

Ref: 1. Govt. Memo.No.1865/Ser.A/90-1, G.A.D., dated 19-9-1990.
2. From the Collector, Srikakulam, Lr.No.Rc.No.8163/90-A,
Dated 3-10-1990.

* * *

With reference to the letter cited, the district Collector, Srikakulam is informed that, the ban imposed on recruitment to the posts of Attenders in the reference first cited, will apply equally for appointment to the posts of Attenders on compassionate grounds as dependents of the deceased Government employees as well as the dependents of employees who retired on medical invalidation.

G.S.NAGI REDDY
ADDL. SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.1865/Ser.A/90-2

Dated 11th February, 1991

Sub:- Public Services - Ban on recruitment to the posts of Attenders - Lifted.

Ref: 1. Govt. Memo.No.1865/Ser.A/90-1, G.A.D. dated 19-9-1990.
2. Govt. Memo.No.1954/Ser.A/90-1, G.A.D. dated 16-10-1990.

* * *

In the Memo. first cited, orders have been issued that, there shall be no further recruitment to the posts of Attenders in the State Government offices including Local Bodies until further orders. Instructions have also been issued in the Memo. second cited that, the ban imposed on recruitment to the posts of Attenders in the reference first cited, will apply equally to appointments either on compassionate or on medical invalidation grounds.

2. The Government have reconsidered the matter relating to filling up the posts of Attenders in the State Government Offices and Local Bodies and direct that, the ban on recruitment to the posts of Attenders imposed in the Memo. first cited and the ban imposed on compassionate appointments to the posts of Attenders in the reference second cited shall be lifted with immediate effect. The appointing authorities are directed to make recruitment to the posts of Attenders including appointments to be made to the posts of Attenders on compassionate grounds and also on account of medical invalidation as per the recruitment rules and procedures; after absorption of surplus employees, if any, as per the instructions issued by the Government from time to time.

V.P.RAMA RAO
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Employment to the spouse and dependent children of deceased Government employees who die in harness streamlining of procedure - posts such as Clerks, Typists, Steno-typists and other lower categories - Power to create Supernumerary post not exceeding five in a financial year in each district - Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.427
1991

Dated the 1st July,

Read the following:-

1. G.O.Ms.No.687, General Administration (Ser.A) Dept., dated 3rd October, 1977.
2. Memo. No.618/Ser.A/78-11, G.A.D., dated 17th December, 1979.
3. Memo No.1083/Ser.A/80-11, General Administration (Ser.A) Department, dated 1st August, 1980.
4. Memo No.1879/Ser.A/80-1, General Administration (Ser.A) Department, dated 1st December, 1980.
5. G.O.Ms.No.84, General Administration (Ser.A) Department, dated 17th February, 1982.
6. G.O.Ms.No.110, G.A.(Ser.A) Department dated 22nd February, 1984.
7. Agreement reached between the Government and Service Associations in April, 1991.

* * *

ORDER :-

In the G.O. first read above permanent relief to the deserving bereaved members of the family of the deceased Government servant has been provided by

appointing the spouse of a deceased Government or the dependent children of the deceased Government servant who died in harness, as a social security measure without reference to Employment Exchange. Such appointments should be to the categories of posts whose pay is equal to or less than that of L.D.C. subject to fulfilling certain conditions mentioned therein. In the Memo. second read above, certain clarifications were issued regarding the eligibility of the candidates who apply for appointment under this Social Security Scheme. In the Memo third read above, it has been made clear that request for compassionate appointments in cases which violate the conditions stipulated in the scheme should not be entertained, as indiscriminate compassionate appointments in the cases of the dependants of the deceased Government servants who die in harness will deprive other equally deserving poor families in securing jobs. In the Memo fourth read above, instructions were issued to consider the dependents of the deceased Government Servants for appointment in the office in which the deceased was working or in any other office under the administrative control of that Department, if there is no vacancy in the former.

2. In the G.O. fifth read above, as modified in the G.O. sixth read above, instructions were issued that qualified and eligible dependents of deceased Government Servants shall not be appointed in the vacancies meant for SCs., STs., and BCs., unless they are members of the respective communities and that they shall be considered for appointment in the vacancies meant for O.C. Candidates, if they are readily available, and if such vacancies are not available, they may be appointed against supernumerary posts to be created for the purpose. Instructions were also issued therein, that any supernumerary post so created shall continue till such time a vacancy arises as per the roster for O.C. candidates and when a regular vacancy arises as per the roster, the supernumerary post so created automatically ceases. The said G.O. further lays down that the above procedure shall also be adopted for the son/daughter/spouse of deceased employees who belong to S.C., S.T., or B.C. community and when there is no vacancy reserved for that community as per the roster.

3. It has been brought to the notice of the Government that a number of applications for appointment to the posts under social security scheme are pending

in the districts, although instructions were issued in the Memo. fourth read above, that Compassionate appointments can be made not only in the department where the employee died, but also in another department. In order to avoid a situation where there are vacancies in some departments and heirs who cannot be appointed for want of vacancies in other departments, Government have decided to have a Central Authority to co-ordinate such appointments. Government therefore, have decided to make the collector of the concerned district as the nodal authority to allot the eligible dependents to any department for issue of appointment orders. All the District Heads and Heads of offices in the district concerned, are therefore, requested to notify the vacancies as and when they occur in their offices, to the District Collectors concerned. They are also requested to inform about the applications from the deceased spouse/children found eligible and forward the same to the District Collector with his remarks. The District Collector will monitor all such cases and issue orders wherever necessary allotting the eligible spouse/children in any vacancy in any department in the district. With the formation of the Central co-ordination at the level of the District Collector, there may be no need for creation of supernumerary posts. However, there may in the beginning be some need for creation of supernumerary posts.

4. Government have entered into an agreement with the various service associations in April, 1991. It was agreed therein to delegate powers to the District Collectors for creation of supernumerary posts, not exceeding five in a financial year for accommodating the dependents of the deceased employees in any of the departments in the Districts, but could not be absorbed in clear vacancies in any of the departments, and in case of necessity, the Collector may approach the Government for sanction of additional supernumerary posts.

5. Following the agreement seventh read above, Government hereby empower all the District Collectors to create supernumerary posts, not exceeding five in number in a financial year, when there are no vacancies in any of the Government Departments in the concerned districts. In each such order issued by the District Collector, the number of supernumerary posts created so far in the financial year shall invariably be specified to ensure that the maximum of five is not exceeded. A copy of the proceedings shall be communicated to the District Treasury Officer, Sub-

Treasury Officer and Audit Authorities to enable them to admit the salary of the employee concerned.

6. The Collectors are therefore requested to exercise the above authority very judiciously while creating the supernumerary posts, as creation of supernumerary posts is not for all cases, but only in original cases, as cases of one department would be adjusted in vacancies of other departments.

7. In case of necessity for creation of supernumerary posts, over and above five in a financial year, the Collector of the concerned district shall approach the Government in the concerned administrative department for creation of additional supernumerary posts with full details of vacancies and number of applications pending in various departments.

8. In the case of Heads of Departments in the twin cities of Hyderabad and Secunderabad, General Administration Department shall be the co-ordinating nodal agency to allot the eligible dependents to any of the Head of the Department for issue of appointment orders. All the Heads of Departments in the twin cities are therefore, requested to notify the vacancies as and when they occur in their offices to the Genl. Administration Department. They are also requested to inform about the applications from the deceased spouse/children found eligible and forward the same to the General Administration Department with their remarks. The General Administration Department, will monitor all such cases and issue necessary orders wherever necessary allotting the eligible spouse/children in any vacancy in any department in the twin cities. Therefore, there may be no need for creation of supernumerary posts in the Heads of Departments. However, there may, in the beginning, be some need for creation of supernumerary posts. General Administration Department shall issue orders creating supernumerary posts duly following the usual procedure prescribed for creation of such supernumerary posts.

9. Any supernumerary posts created shall continue till such time a regular vacancy arises subject to rotation of roster and the supernumerary post so created shall automatically cease.

10. This order issues with the concurrence of the Finance and Planning (FW.Exp.HG) Department vide their U.O.No.G91-05-225/1025/A2/PRC.I/91-1, dt.29.6.1991.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**K.V.NATARAJAN
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

MemoNo.535/Ser.A/91-1
1991

Dated 31 July,

Sub:- Establishment - Khammam District - Certain Unit Officers requesting for providing job to the dependents of the deceased Government employees on compassionate grounds - Clarification requested - Reg.

Ref: From the District Collector, Khammam Lr.Rc.No.A2/570/91, dt.1-2-1991.

* * *

Each of the points referred to by the District Collector, Khammam in his letter cited, are clarified hereunder.

(1)	Whether the Collector of the District can maintain (Dist.Pool) a list of applications of dependents of deceased employees of several units for appointing them in the vacancies of other departments of the District;	According to the orders issued in G.O.Ms.No.427, G.A.(Ser.A) Department, dt.1-7-91 the District Collector is the nodal authority to allot the eligible dependents of deceased Government servants to any Department under the control of the Collector for issue of appointment orders. According to the Presidential Order, 1975, the District Cadre posts will be under the control of the District Collector in all the State Government Departments and he will allot eligible applicants under compassionate grounds to the Departments wherever vacancies Exist.
(2)	Which posts and departments comes under the control of the Collector of District for appointing the dependents on receipt of the proposals from several Unit Officers in accordance with Government Memo No.331/Ser.A/90-1, dt.15.3.1990;	
(3)	Whether the Jr.Assistant or similar posts of other Departments which are vacant can be filled up by the	The appointment of the dependents of the deceased Government employees need not be linked up with the

	dependents of the deceased employees instead of kept vacant for absorption of the (surplus) Village Assistants as instructed in Govt. Memo.No.1489/Ser.A/90-2 dt.24.9.1990.	absorption of the surplus employees, since the scheme of compassionate appointments is to provide immediate relief to the families in distress.
(4)	The dependents of the employees who died in harness have to be given appointment. The word "harness" has not been defined. I request, clarification whether the dependent of the deceased employees who is having a house and land have also to be given appointment in Government Service.	The Scheme of compassionate appointments has been introduced by the Government with a view to provide immediate relief to the dependents of the deceased Government employees who die in harness. That means, the employee died while in service. It is for the appointing authority/the District Collector to decide based on various sources available, whether the family or dependents of the deceased employees are able to secure livelihood based on the property available with them and to consider the applications for appointment on merits.

**V.V.SATYANARAYANA
SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services - Subordinate Services - Scheme of compassionate appoints to the dependents of deceased Government employees-Further instructions Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.612
1991

Dated the 30th October,

Read the following:-

1. G.O.Ms.No.687, General Administration (Ser.A) Dept., dated 3rd October, 1977.
2. Memo. No.618/Ser.A/78-11, G.A.D., dated 17th December, 1979.
3. Memo No.504, G.A.(Ser.A) Dept., dt.30.7.1980.
4. Memo No.2047/Ser.A/83-1, General Administration Department, dated 10-10-1983.

* * *

ORDER :

The G.O. first read above lays down the procedure to be followed in providing immediate permanent relief to the family of a Government employee who dies in harness by appointing his son/daughter/spouse without the media of Employment Exchange, subject to certain conditions specified therein as also in various orders issued from time to time, as a social security measure. Certain points raised subsequently regarding relaxation of educational qualifications, age for appointment and the time limit for submission of applications etc., have been clarified in the Memo second read above. Instructions have also been issued in the Memo fourth read above that no application for relaxation of any of the conditions in respect of appointment of the dependents of deceased Government servants to the posts other than the posts in the Last Grade Service should be entertained.

2. In spite of the above instructions, certain types of cases are being referred to General Administration (Services) Department either for clarification or for relaxation of the conditions stipulated in the orders governing the appointments made under the social security scheme as also under the medical invalidation scheme formulated in the G.O. third read above. The Government have examined these cases and the following orders are issued in modification of orders issued from time to time wherever they are inconsistent with those orders:-

(i) The younger brother/sister of the deceased Government servant who remained unmarried can be considered for appointment under the scheme, provided there is no other earning member in the family. The cases which came up for consideration earlier need not be re-opened.

(ii) The adopted son or daughter of the deceased Government Servant may be considered for appointment, if the adoption had taken place legally, atleast five years prior to the date of demise of the Government Servant.

(iii) Where one deceased employee does not have any male child but leaves behind him a married daughter and an unmarried minor daughter, the choice of selecting one of them for appointment under the social security scheme shall be left to the mother.

(iv) If the dependents of the deceased employees are eligible to be considered for any category of post whose pay is equal or less than that of Junior Assistant (L.D.C.) and if they satisfy the qualifications and physical standards prescribed for such posts, they can be considered for posts such as, Police Constable in Home Department, Excise Constable in Excise Department, Helper Grade-I and II in Forest Department, Leading Fireman/Fireman in Fire Service Department etc., In any case, no dependent of the deceased Government employee possessing higher qualifications prescribed for the posts of Assistant Engineers, Assistant Executive Engineers, Civil Assistant Surgeons etc., shall be considered for

appointment to post carrying higher scale of pay such as Assistant Engineers, Assistant Executive Engineers, Civil Assistant Surgeons etc.,

Since the clerical posts in Education Department/Educational Institutions are a few, the dependents of deceased employees can also be considered for the lowest teaching post i.e., posts at present carrying a scale of pay of Rs.1010-1800, in the Education Department/Educational Institutions, if they satisfy the qualifications prescribed under the rules to hold such posts.

(v) As the object of the social security scheme is to give immediate relief to the distressed family of the deceased Government employee, a minor who does not attain majority within two years as specified in Government Memo No.618/Ser.A/78-11, General Administration Department, dt.17-12-1979 after the demise of the Government employee, shall not be considered for appointment. In such cases it is decided to grant ex-gratia to the widow/dependent of the deceased employee. Orders regarding quantum of ex-gratia will be issued separately.

(vi) In cases where , Diploma holders who do not possess minimum educational qualifications for appointment as Junior Assistants and who have sought appointment as Junior Assistant are exempt from possessing minimum general educational qualifications, provided the duration of study to acquire such qualifications, (i.e., Diploma) is equivalent to or longer than that Intermediate.

(vii) Where typewriting in English (Higher) and Telugu (Higher) is an essential qualification for appointment to a post, the candidates who do not possess those qualifications may be considered for appointment to such categories of posts subject to the condition that they should acquire such qualifications within two years after such appointment.

(viii) The minimum qualification required to hold the post of Junior Assistant in the Heads of Departments/Directorates is Degree and in Subordinate Offices Intermediate. The candidates for compassionate appointment who do not possess the said qualifications can be considered for appointment if they possess atleast

Intermediate/Tenth Class qualification respectively, by giving reasonably time to acquire higher qualification prescribed under rules to hold such posts.

3. This order shall come into force with immediate effect.

4. The Government also direct that the present scheme of compassionate appointment of spouse/son/daughter of a Government servant who retire on medical invalidation shall continue without any modification and the orders referred to in the above paras shall not apply to the cases off compassionate appointments on medical invalidation.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

K.V.NATARAJAN
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Employment to the Spouse and dependent children of deceased Government employee who die in harness - Streamlining of procedure - Posts such as Clerks, Typists, Steno-typists and other lower categories - Powers to create supernumerary posts - Delegated - Further instructions - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

**G.O.Ms.No.533,
1991**

Dated the 5th Sept.,

Read the following:-

G.O.Ms.No.427, Genl. Admn. (Ser.A) Deptt., dt.1.7.1991.

* * *

ORDER :-

According to G.O. read above, the Collector of the concerned District is the nodal authority to allot the eligible dependents of the deceased Government employees who die in harness to any Department of the District for appointment. It was ordered therein that, the District Collector concerned shall have the power to create supernumerary posts not exceeding five in number in a financial year when there are no vacancies in any of the Government Departments in the concerned District.

2. As regards Heads of Departments in the twin cities of Hyderabad and Secunderabad, General Administration Department shall be the coordinating nodal agency to allot the eligible dependents of the deceased Government employees to any of the Heads of Department for appointment. The General Administration Department will monitor all such cases and issue necessary orders wherever necessary for creation of supernumerary posts and allot the eligible dependents of the deceased Government employees to any office of any Head of the Department in the twin cities of Hyderabad and Secunderabad where there is a vacancy.

3. It is since decided that this monitoring and coordination, creation of supernumerary posts etc., in the Office of the Heads of Departments in the twin cities of Hyderabad and Secunderabad for accommodating the dependents of the deceased Government employees who die in harness, shall be done by the General Administration (I.C.) Department.

4. All the Heads of Departments in the twin cities of Hyderabad and Secunderabad are therefore requested to refer the cases to General Administration (I.C.) Department for allotment of candidates and for creation of Supernumerary posts. They are also requested to furnish to General Administration (I.C.) Department the number of vacancies available in their offices with particulars relating to reservation under rule 22 of the Andhra Pradesh State and Subordinate Services Rules.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

K.V.NATARAJAN
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

**Memo.No.42/Ser.A/92-1,
1992.**

Dated : 6-2-

Sub:- Public Services - Employment to the spouse and dependent children of deceased Government Employees who die in harness - Streamlining of procedure-posts such as Clerks, Typists, Steno-Typists and other lower categories - Powers to create supernumerary posts not exceeding five in a financial year in each District - Clarification Issued.

Ref:-1. G.O.Ms.No.427, G.A. (Ser.A) Dept., dt.1.7.1991.

2. From the Commissioner, Technical Education Lr.No.F3/35570/89, dt.10.1.1992.

* * *

With reference to the letter 2nd cited, the Commissioner, Technical Education is informed that according to the orders issued in pars 3 and 8 of G.O.Ms.No.427, General Administration (Ser.A) Department, dt.1.7.91 all the District Heads and Heads of Offices in the District concerned are requested to notify the vacancies as and when they occur, in their offices, to the District Collectors concerned and inform about the applications received from the deceased spouse and dependent children of deceased Government employees found eligible and forward the same to the District Collector with his remarks. The District Collector will monitor all such cases and issue orders wherever necessary allotting the eligible spouse/children of the deceased employee in any vacancy in any department in the District. Similarly in respect of Heads of Departments in the twin cities, General Administration Department will monitor all such cases and issue necessary order, allotting the candidates wherever necessary.

2. In view of the above orders, all the vacancies have to be notified to the District Collectors concerned/General Administration Department as the case may be, for consideration and allotting the eligible dependents of the deceased employees in any vacancy in any Department in the District/Heads of the Department, respectively. The appointing authority or the Head of the Department is competent to make

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compassionate appointment of the dependents of the deceased employee based on the orders of allotment of candidates made by the nodal agency i.e., Collector/General Administration Department as the case may be.

3. The orders issued in the G.O. first cited are not applicable to the scheme of compassionate appointment of the spouse/son/daughter of an employee who retire on medical invalidation.

V.V.SATYANARAYANA
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

Memo.No.635/Ser.A/92-2,

Dated :10-6-1992.

Sub:- Public Services - Employment to the spouse/dependent children of deceased Government Employees who die in harness deceased teaching and non-teaching staff of Zilla Parishad - Certain Clarification - Requested - Reg.

Ref:-1. G.O.Ms.No.427, G.A. (Ser.A) Dept., dt.1.7.1991.

2. From the District Collector, Guntur Lr.No.9549/90-Exams, dt.30.11.1991.

* * *

With reference to the letter 2nd cited, the District Collector, Guntur is informed that the employees of the Zilla Praja Parishads, Mandal Praja Parishads and Gram Panchayats including teaching staff, whose services have been provincialised, come under the purview of the orders issued in G.O. first cited. The G.O. does not apply to the employees working in Agricultural Marketing Committees, Municipalities.

K.A.V. SIVARAM SARMA
JOINT SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

Memo.No.747/Ser.A/92-2,

Dated: 5-9-

1992

Sub:- Public Services - Appointments on compassionate grounds - Certain Clarifications - Reg.

Ref:-1. Nicnet Message from Collector, Vizianagaram Rc.No.10198/91/A3, dt.3.7.1992.

2. From the D.G.&I.G.P., Rc.No.218/R&T/G1/1992, dt.18.7.1992.

* * *

With reference to the letters cited, the District Collector, Vizianagaram is informed that, as per the orders issued in G.O.Ms.No.349, G.A.(Ser.A) Department dt.12-6-1986 the cases of appointment of dependents of deceased Government employees to the posts included in Last Grade Service involving relaxation of age, educational qualifications etc., contemplated in Memo.No.2047/Ser.A/83-10, dt.10-10-1983, need not be referred to Government. The appointing authorities are authorised to make purely temporary appointments to be regularised only after relevant rules are relaxed by the concerned Heads of the Departments.

2. The proposal of the Superintendent of Police, Vizianagaram recommending such relaxation in as many as four cases at a time does not seem to be in keeping with the above mentioned instructions. Further, the orders issued in G.O.Ms.No.427 Genl. Admn (Ser.A) Department dt.1-7-1991 authorising District Collector to create only 5 supernumerary posts in a year and requires him to seek Government permission if need for any additional supernumerary posts arises. Necessity for creation of supernumerary posts will arise only when vacancies are not available in the offices of any Government Departments located in the District. It is reported in

the instance case that vacancies are available in other Departments. In that case, there is no need to create supernumerary posts. The spouse of the deceased can be appointed temporarily in the vacancies available in other Departments, subject to obtaining necessary relaxation for the age etc., from the Head of the Department concerned.

**K.A.V.SIVARAMA SARMA,
JOINT SECRETARY TO GOVERNMENT.**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

Memo.No.1094/Ser.A/92-1,

Dated :

23-12-1992.

Sub:- Public Services - Compassionate appointment of spouse of deceased Government Servants to the posts in Junior Assistant Cadre - Observation of upper age limit - Certain clarification - Requested - Regarding..

Ref:- Lr.Rc.No.A7/6968/92, dt.7.11.1992 from Collector and District Magistrate, Krishna, Machilipatnam.

* * *

G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3-10-1977, stipulated, among other things that the temporary appointment of a spouse or a child of a deceased Government servant can be considered for regular appointment without subjecting them to the normal process of the recruitment as provided in the relevant recruitment rules provided such family members of the deceased Government servant satisfy other conditions of recruitment prescribed in the rules such as age and educational qualification. Subsequently in Government Memo No.618/Ser.A/78-11, G.A.D. dated 17-12-1979 it was clarified among other things, that if the eligible children of the deceased Government servants are minors his/her spouse may seek employment under this scheme and in such cases no upper age limit need be prescribed. In Government Memo No.2047/Ser.A/83-1, G.A.D. dated 10-10-1983 while issuing a clarification in regard to compassionate appointments to the Last Grade Service, it was mentioned that no application for relaxation of any of the conditions mentioned in G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3-10-1977 in respect of appointment of

dependents of deceased Government servants to posts other than the posts in the Last Grade Services, should be entertained.

2. Referring to the above instructions of the Government the Collector, Krishna has now sought for a clarification whether to upper age limit need to observed in the case of compassionate appointment of spouse of the deceased Government servant to the post of Junior Assistant/Typist or Record Assistant Cadre.

3. It is clarified that the spouse of the deceased employee may be appointed initially on temporary basis by the appointing authority after being allotted by the nodal agency concerned and if such an appointment requires relaxation of age, necessary proposal should be sent to the administrative department concerned in Government for taking further action for relaxation of the age rule.

D.AURORA
CHIEF SECRETARY TO GOVERNMENT.

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Employment to the Spouse and dependent children of deceased Government employees who die in harness - Streamlining of procedure - Nodal Agencies to deal with the cases - Further instructions - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

**G.O.Ms.No.699,
1992**

Dated the 15th Dec.,

Read the following:-

1. G.O.Ms.No.427, G.A. (Ser.A) Department, dt.1.7.91.
2. G.O.Ms.No.533, G.A. (Ser.A) Department, dt.5.9.91
3. From the Chief Engineer, Nagarjunasagar Project Lr.No.E.IV/4457/B/81, Vol.V, dt.4.7.1992.

* * *

ORDER:

Orders have been issued in the G.O. first read above, among others, making the Collector of the concerned District as the nodal agency to allot the eligible dependents of the Government employees who die in harness, to any department in the district for issue of appointment orders. All the District Heads and Heads of Officers in the District concerned have been requested to notify the vacancies as and when they occur in their offices to the District Collectors concerned, who will monitor all such cases and issue orders wherever necessary allotting the eligible spouse/children in any vacancy in any department in the District. In the case of Heads of Departments in the twin cities of Hyderabad and Secunderabad it was ordered that General Administration (I.C.) Department shall be the co-ordinating nodal agency to allot the eligible dependents to any of the Heads of the Department for issue of appointment orders.

2. A question has arisen as to who will be the nodal agency to deal with the cases relating to compassionate appointment to the dependents of the deceased Government employees in the Office of the Heads of Departments as in the case of Chief Engineer, Nagarjuna Sagar Project, Chief Engineer, Telugu Ganga Project situated outside the Twin Cities of Hyderabad and Secunderabad.

3. The Government, after careful consideration, have decided that in respect of Heads of Departments, which are located outside the Twin Cities of Hyderabad and Secunderabad, the District Collector concerned shall be the nodal agency to deal with the cases of compassionate appointment of the dependents of the deceased Government employees. All the Heads of Departments situated outside the Twin Cities of Hyderabad and Secunderabad are, therefore, requested to notify the vacancies as and when they occur in their offices to the District Collectors concerned. They are also requested to forward applications from the eligible spouse/children of the deceased employees belonging to their offices, the District Collectors concerned with their remarks. The District Collector will monitor all such cases and issue orders allotting the eligible spouse/children of the deceased employees in any vacancy in any department in the District.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**D.AURORA
CHIEF SECRETARY TO GOVERNMENT.**

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Subordinate Services - Scheme of compassionate appointments to the dependents of deceased Government employees - Quantum of Ex-gratia - Orders issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

**G.O.Ms.No.59,
1993**

Dated the 5th Feb.,

Read the following:-

1. G.O.Ms.No.687, G.A. (Ser.A) Department, dt.3.10.1977.
2. Memo No.618/Ser.A/78-11 G.A.D. dt.17.12.1979.
3. G.O.Ms.No.504, G.A.(Ser.A) Dept., dt.30.7.1980.
4. Memo No.2047/Ser.A/83-1, G.A.D., dt.10-10-1983.
5. G.O.Ms.No.612, (Ser.A) Dept., dt.30.10.1991.

* * *

ORDER:

In pursuance of the decisions taken in the meeting convened by the Chief Minister on 26-9-1991 regarding review of compassionate appointments of the dependents of the deceased Government employees, orders were issued in the G.O. fifth read above, effecting certain modifications to the existing procedure and extending the scheme to certain categories of posts. It was ordered therein that, a minor who does not attain majority within two years as specified in Government Memo No.618/Ser.A/78-11, G.A.D. dt.17-12-1979, after the demise of the Government employees, need not be considered for appointment and in such case it has been decided to grant Ex-gratia to the widow/dependent of the deceased employee for which orders would be issued separately.

2. Government have examined the quantum of Ex-gratia to be paid to the distressed family of a deceased employee where the relief by way of appointment of the dependents cannot be considered. In such a cases, Government direct that the widow, dependent of the deceased employee, as the case may be, granted Ex-gratia by the concerned appointing authority as indicated below.

Class-IV employees	.....	Rs.20,000/-
Non Gazetted Officers	.....	Rs.30,000/-
Gazetted Officers	.....	Rs.40,000/-

3. Government direct that the Ex-gratia mentioned above should be sanctioned, only in cases of death in harness and where the family has no other earning member in the family and no suitable person for appointment under the scheme of compassionate appointments is available. The children should be minors and the spouse/or any other dependent does not avail compassionate appointment.

4. The amount should be drawn and disburse by the Drawing Officer of the concerned Office in which the deceased Government servant worked.

5. The expenditure shall be debited to the detailed head of account 090. Grants-in aid- 092. other Grants in aid under the concerned major, minor and sub head of account to which the pay and allowances of the deceased employee concerned were debited.

6. These orders shall come into force from the date of issue of orders in G.O.Ms.No.612, General Administration (Ser.A) Department, dated 30-10-1991. Government also direct that earlier cases shall not be entertained under any circumstances.

7. This order issues with the concurrence of Finance and Planning (Finance Wing) Department vide U.O.No.G-92-12-074/967/A1/BG/92, dt.28-1993.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**D.AURORA
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

Memo.No.925/Ser.A/92-1,
1993

Dated : 18-2-

Sub:- Public Services - Scheme of Compassionate appointments of the dependents of the deceased State Government employees - Delays in processing cases - Avoidance - Further Instructions - Issued.

* * *

It has been brought to the notice of the Government by the President and General Secretary Non Gazetted Officers Association that eventhough the Government delegated powers to the Collectors for creation of supernumerary posts for the appointment of the Dependents of the deceased Government Servants there were delays in processing the cases and issuing orders appointing the dependents of the deceased employees. It has also been stated that there are inordinate delay in Adilabad and Nizamabad Districts. As the delays in processing and issuing appointment orders to the dependents of the deceased employees would defeat the very purpose of the scheme of providing immediate relief to the distressed families. The District Collectors are requested to ensure that these cases are given top priority and appointments are made as quickly as possible. They are also requested to send a monthly report to Government indicating the reasons for delay if any, in not disposing of the cases within a month from the date of receipt of application. These reports should reach the Government in General Administration (Ser.A) Department **before 10th of the succeeding month** and should contain the full details of the number of cases pending at the beginning of the month fresh cases received and disposed by the end of the month and reasons for the pendency if any, for more than one month. To start with the report for the month of February, 1993 may be sent to Government by 10.3.1993.

A.R. JAYAPRAKASH
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Employment to the spouse and dependents children of deceased Government Employees who die in harness - Powers of appointment to the appointing authorities - Revised orders - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

**G.O.Ms.No.215,
1993**

Dated the 8th April,

Read the following:-

1. G.O.Ms.No.427, G.A. (Ser.A) Department, dt.1.7.1991.
2. G.O.Ms.No.533, G.A.(Ser.A) Dept., dt.5.9.1991.

* * *

ORDER:

With a view to provide immediate relief to the family of a Government Employees who dies in harness and also to avoid a situation where there are vacancies in some departments, while the eligible dependent cannot be appointed for want of vacancies in the department concerned, Government have decided to have a Central Agency to co-ordinate such appointments by utilising vacancies in the various Departments. Accordingly, orders were issued in the G.O. first read above, making the Collector of the concerned District as the nodal authority to allot eligible dependents to any department for issue of appointment orders. All the District Heads and Heads of Offices in the District concerned were requested to notify the vacancies as and when they occur in their offices to the District Collector concerned. They were also requested to inform about the applications received from the deceased

spouse/children found eligible and forward the same with their remarks to the District Collector who will monitor all such cases and issue orders wherever necessary allotting the eligible spouse/children in any vacancy in any department in the District. The Collectors were also delegated with the power to create supernumerary posts not exceeding five in a financial year in each district for accommodating the dependent of the deceased employees.

2. In respect of the Heads of Departments in Twin Cities of Hyderabad and Secunderabad, for monitoring co-ordination and creation of supernumerary posts etc., for accommodating the dependents of the deceased Government employee orders were issued in G.O. 2nd read above making the General Administration (I.C.) Department as the nodal agency.

3. The General feeling regarding the working of the scheme is that Centralisation ordered in the G.Os. 1st and 2nd read above is resulting in delays in making appointments even in normal cases where there are vacancies and the eligible dependents could be appointed straight away with reference to their qualifications. The Service Associations have also represented that the power now vested with the District Collector for making allotment of the compassionate appointments is not working well and therefore requested that the Head of the Departments and the appointing authorities may be vested with the power to make such appointments by themselves instead of processing the cases through the channel of the District Collector.

4. Government have carefully examined the matter and decided that in normal cases where there are vacancies and the eligible candidates could be appointed straight away such cases need not be referred to the nodal

authority. Accordingly **in partial modification of the orders issued in the G.Os. first and second read above**, Government issue the following orders.

(i) Where a vacancy is available and in eligible dependent could be appointed in such a vacancy with reference to his qualifications and subject to provisions of rule of reservation, the appointing authority may appoint him straightaway and duly intimate the fact to the District Collector/General Administration (I.C.) Department, as the case may be.

(ii) In cases where there is no vacancy or the dependent cannot be appointed even if a vacancy is available as he is not qualified to hold such post or as the vacancy is meant for Scheduled Castes/Scheduled Tribes/Backward Class candidate, the appointing authority shall report the vacancy. While forwarding the application of the eligible dependent to the nodal authority for appointment to any vacancy in the district/in the twin cities as the case may be.

(iii) There may be few cases, where an application is received from an eligible dependent of a deceased Government employee (viz., in respect of cases covered by item (i) above) after the appointing authority has notified a vacancy to the nodal authority. In such cases, the appointing authority should immediately report of that claim of the dependent to the Collector/Genl. Administration (I.C.) Department and make such appointment only after obtaining clearance from the Collector/ Genl. Administration (I.C.) Department, as the case may be such appointments shall not be made without reference to the Collector/Genl. Admn. (I.C.) Department under only circumstances.

5. Government consider, that the reporting of the vacancies by the authorities concerned and as well as the appointments made under the

scheme should be properly regulated and monitored. The appointing authorities should furnish a monthly report of the vacancies existing in their offices along with the details of the applications received from the dependents of the deceased and forwarded to the nodal authority in the format appended to this order to the District Collector/General Administration (I.C.) Department as the case may be. The Nodal Agency should furnish the consolidated information as in part-I of the former to the Genl. Admn. (Ser.A) Department by **10th of the succeeding month.**

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**D.AURORA
CHIEF SECRETARY TO GOVERNMENT**

**STATEMENT OF VACANCIES REPORTED TO THE COLLECTOR/G.A. (I.C.)
DEPARTMENT AS ON _____**

(IN TERMS OF G.O.Ms.No.215, G.A. (SER.A) DEPT., Dt.8-4-1993

Name of the Department/Office :

**PART - I
STATEMENT OF VANCACIES**

Sl.No	Category	Total No.of vacancies					Reasons for posts remaining vacant and whether the vacancies have been notified to the appropriate recruiting agency.	Whether any application (s) for compassionate appointment(s) pending, if so the date (s) of such application(s).	Remarks
		O C	S C	S T	B C	Tota l			

1. 2. 3. 4. 5. 6. 7. 8. 9. 10.

- 1. Jr. Asst.
- 2. Class IV
- 3. Others
(Specify category)

P.T.O. for Part -II

**PART-II PROPOSALS FOR PLACEMENT/INTIMATION REGARDING
APPOINTMENT OF BENEFICIARY**

Sl.No.	Name of the deceased employee or retired on medical invalidation post held Date of demise/retirement on medical invalidation.	Name of the beneficiary post for which the beneficiary is qualified date of application made for compassionate appointment.	Whether the beneficiary can be appointed on existing vacancy by the appointing authority himself, subject to provisions of reservation.	The date on which the vacancy was utilised for appointing the beneficiary and the date on which the fact of utilising vacancy was intimated to the Collector/G.A. (I.C.) Department.	In case the beneficiary cannot be accommodated in the Office/unit for want of an appropriate vacancy, the date on which proposals for his placement were notified to the Collector/G.A. (I.C.) Department.	Remarks
1.	2.	3.	4.	5.	6.	7.

Certified that the appointment made as at Column 6 above, is strictly in conformity with the existing instructions and that the vacancy/appointment has been intimated to the Employment Exchange concerned in accordance with the instructions issued in G.O.Ms.No.687, G.A. (Ser.A) Dept., dt.3.10.1977.

Signature & Designation of the
appointing authority

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – subordinate services – scheme of compassionate appointments to the dependents of deceased Government employees – certain clarification – issued.

GENERAL ADMINISTRATION (SERVICES.A) DEPARTMENT

G.O.Ms.No.577
1993.

Dt. the 29th October,

Read the following :-

- 1) G.O.Ms.No. 612 G.A. (Ser.A) Dept., Dt. 30-10-1991.
- 2) From the Collector, Nizamabad Letter No. A2/2727/93, Dt.23-8-1993.

* * *

ORDER

In para 2(viii) of the G.O. first read above, it was ordered that the minimum qualification required to hold the post of Junior Assistant in the Heads of Departments/ Directorates is Degree and in subordinate offices Intermediate and that the candidates for compassionate appointment who do not possess the said qualification can be considered for appointment, if they possess atleast intermediates/ tenth class qualification respectively by giving reasonable time to acquire higher qualification prescribed under rules to hold such post.

2. In the reference 2nd cited, the Collector, Nizamabad has stated that a number of candidates are getting appointed as Junior Assistants with out possessing the minimum educational qualification and it is likely that they will not be able to acquire the Intermediate qualification within one year allowed for this purpose and that the posts of Junior Assistants are likely to be saddled with candidate who do not possess the minimum qualification. He has therefore, suggested that the practice of making such conditional appointments be reviewed.

3. Government have examined the above proposal. The minimum qualification required to hold the post of Junior Assistant in Heads of Departments/ Directorates and Secretariat is Degree while in sub-ordinate offices it is Intermediate. It is considered necessary to prescribe a time limit for acquisition of the minimum educational qualification prescribed under the rules to hold such posts by the candidates appointed under compassionate grounds.

4. Government accordingly direct that a minimum period of 3 years to acquire Intermediate qualification and 5 years for acquisition of Degree qualification be allowed in respect of candidates appointed to the posts of Junior Assistants in the subordinate offices and Heads of Departments and Secretariat Departments as the case may be. The period should be reckoned from the date of appointment of individual concerned.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**K.JAYABHARATH REDDY
CHIEF SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services – subordinate services – scheme of compassionate appointments to the dependents of deceased Government employees – certain clarification – Amendment to para 4 of G.O.Ms.No.577 General Administration (SER.A) Department – Dt. 29-10-1993 – Orders – Issued

GENERAL ADMINISTRATION (SERVICES.A) DEPARTMENT

G.O.Ms.No.76

Dt. the 15th March, 1995.

Read the following :-

1. G.O.Ms.No. 612 G.A. (Ser.A) Dept., Dt. 30-10-1991.
2. G.O.Ms No.577, G.A. (Ser.A) Dept., Dt. 29-10-1993.
3. From the Commissioner of Land Revenue, Andhra Pradesh, Hyderabad Letter No. N1/581/94-1 Dt. 21-1-1995.

ORDER

The following amendment is issued in Para (4) of the G.O.Ms.No.577, General Administration (Ser.A) Department, Dt.29-10-1993.

AMENDMENT

The word **Minimum** occurring in para 4 of the G.O.Ms.No.577, General Administration (Ser.A) Department, Dt.29-10-1993 shall be deleted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**M.S.RAJAEE
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
FINANCE AND PLANNING (FW. EBS.I) DEPARTMENT

Memo No.1078/A1/E.GAD.I/95

Dated

14.4.1995

Sub: P.S. - Employment to the spouse of one dependent children of the Government employer who die in harness streamlining of procedure – posts such as Clerks, Typists, steno-Typists and other lower categories powers to create supernumerary posts not exceeding five in financial year in each districts – further instructions – issued.

Ref: 1. G.O.Ms.No.127, G.A. (Ser.A) Dept., dated 1-7-1991.
2. G.O.Ms.No.533 G.A. (Ser.A) Dept., Dated 5-9-1991.

* * *

In the G.O. 1st cited, orders were issued authorizing all the District Collectors to create supernumerary posts not exceeding five in number in a financial year where there no vacancies in any of the Government Departments in the concerned District to accommodate the dependents of deceased Government employees wherever considered necessary. It was also indicated therein that in each such orders issued by the District Collector the number of supernumerary posts created so far in the financial year shall invariably be specified to ensure that the maximum of five is not exceeded.

2. According to the Government order second read above, order were issued directing that heads of Departments in the twin cities of Hyderabad and Secunderabad to refer the cases to G.A. (I.C) Department for allotment of candidates and for creation of supernumerary post for the said purpose.

3. As the position stands like this, some of the District Collectors are approaching the Government for delegation of more powers so as to create more than 5 supernumerary posts for accommodating all the children/ spouse of the deceased employees in the districts.

4. The matter has been further examined in detail keeping in view the provisions under sec.10(1) of the Act 2 of 1994, As per the said section no post shall be created without the previous sanction of the competent authority and no posts shall be filled in without the proper channel of recruitment. The provisions under Business rules also indicate that no posts can be sanctioned without the approval of the Council of Ministers. Further as the Collector in the nodal authority to allot any eligible dependent of the deceased employee to any of the Government Departments in the Districts creation of supernumerary post would arise only in an extreme situation where there are no such vacancies available in the District .

5. Government therefore decide to continue to existing arrangements as ordered in the Government orders 1st and 2nd cited.

R.P. AGARWAL
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – Subordinate Services Scheme of Compassionate appointment to the dependents of deceased Government Employees – Action to be taken against the candidates who fail to acquire the requisite qualification prescribed for the post within the stipulated time under the scheme of compassionate appointment certain clarifications – Issued.

GENERAL ADMINISTRATION (SERVICES.A) DEPARTMENT

G.O.Ms.No.969
1995

Dt. The 27th October,

Read the following :-

1. G.O.Ms.No. 612 G.A. (Ser.A) Dept., Dt. 30-10-1991
2. G.O.Ms No.577, G.A. (Ser.A) Dept., Dt. 29-10-1993
3. G.O.Ms. No. 76, G.A. (Ser.A) Dept., Dt. 15-3-1995

* * *

ORDER:

In para 2 (vii) of the G.O. first read above, it has been ordered that where Typewriting is an essential qualification to a post the candidates who do not possess these qualifications may be considered for appointment to such categories of posts under the scheme of compassionate appointments, subject to the condition that they should acquire such qualification within two years after such appointment. It was also ordered in para 2(viii) of the said G.O. that the minimum qualification required to hold the post of Junior Assistant in Heads of Departments / Directorates is a Degree and in subordinate offices Intermediate and the candidates for compassionate appointment who do not possess the said qualifications can be considered for appointment, if they possess atleast Intermediate / Tenth Class qualification respectively by giving reasonable time to acquire higher qualification prescribed under rules to hold such post.

2. Subsequently in G.O. Second and third read above, Government have directed that a maximum period of 3 (three) years to acquire Intermediate qualification and 5 (five) years to acquire Degree qualification be allowed in respect of candidates' appointed on compensation grounds to the posts of Junior Assistants in Subordinate offices and Heads of Departments and Secretariat as the case may be.

3. Several instances have come to the notice of the Government that Candidates who were appointed without possession the minimum Educational or Typewriting qualifications, under the scheme on compassionate appointment to the dependents of the deceased Government employees, have failed to acquire the requisite qualification within the stipulated period prescribed in the above said G.O.s and subsequently representing for extension of time limit to acquire such qualification.

4. Several proposals are also being received from subordinate offices to the Heads of Departments for granting extension of further time limit to acquire requisite qualification beyond the stipulated period. In turn, the Heads of Departments, in individual cases, are seeking clarification from the Government regarding the action to be taken against those candidates who failed to acquire requisite Educational or Typewriting qualification within the time stipulated, besides seeking permission to give extension of time to such candidates for acquiring the requisite qualification.

5. The Government after careful examination of the matter, hereby direct that in cases of dependent of the deceased Government employees, who do not possess the minimum Educational qualification or Typewriting qualification prescribed for the post to which they are appointed with a condition to acquire such requisite qualification within the stipulated period prescribed in the G.O.s. read above, fail to acquire such requisite qualification within that stipulated time, such candidates may be allowed / given a further period of 2 (two) more years over and the above the period prescribed in the G.O.s read above as grace period to acquire such requisite Educational or Typewriting qualification prescribed for the post to which they were appointed.

6. Government also direct that if the candidate concerned fails to acquire the requisite Educational or Type-writing qualifications even within the above extended grace period, then he/ she may be considered for appointment for a lower post such as an Attender where such educational or Typewriting qualification is not prescribed and accordingly he / she may be appointed in a lower post such as an Attender as if he/ she is a fresh candidate, after obtaining the willingness of the candidate. If he / she is not willing to take the lower post it shall be treated that there are no compelling reasons of poverty and such candidate be discharged from Service.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**M.S.RAJAEE
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services – Subordinate Services – Compassionate appointments to the dependents of the deceased Government Employees who die in harness – further instructions – issued.

GENERAL ADMINISTRATION (SERVICES A) DEPARTMENT

G.O.Ms.No.400

Dated 12-9-1996.

Read the following:-

1. G.O.Ms.No.687 G.A. (Ser.A) Dt. 3-10-1977.
2. Govt. Memo No.618/Ser.A/78-11 Genl. Admn. Dept., Dt.17-12-1979.
3. Govt. Memo No.1083/Ser.A/80-1 Genl. Admn. Dept., Dt.1-8-1980.
4. Govt. Memo No.1879/Ser.A/80-1 Genl. Admn. Dept., Dt.1-12-1980.
5. G.O.Ms.No.84, GA (Ser.A) Dept. Dt.17-2-1982.
6. Govt. Memo No.380/Ser.A/82-1 Genl. Admn. Dept., Dt.2-9-1983.
7. Govt. Memo No.2047/Ser.A/83-1 Genl. Admn. Dept., Dt.10-10-1983.
8. G.O.Ms.No.110 Genl. Admn. Dept., Dt.22-2-1984.
9. Govt. Memo No.113/Ser.A/86-1 Genl. Admn. Dept., Dt.7-3-1986.
10. G.O. Ms. No.259 Genl. Admn.(Ser. A) Dept., Dt.19-5-1986.
11. G.O. Ms. No.349 Genl. Admn.(Ser. A) Dept., Dt.12-6-1986.
12. Govt. Memo No.1345/Ser.A/87-4 Genl. Admn. Dept., Dt.30-11-1983.
13. G.O.Ms.No.165 Genl. Admn.(Ser. A) Dept., Dt.20-3-1989.

14. Govt. Memo No.331/Ser.A/90-1 Genl. Admn. Dept., Dt.15-3-1990.
15. Govt. Memo No.872/Ser.A/85-1 Genl. Admn. Dept., Dt.27-1-1986.
16. G.O.Ms.No.427 Genl. Admn.(Ser. A) Dept., Dt.1-7-1991.
17. G.O.Ms.No.533 Genl. Admn.(Ser. A) Dept., Dt.5-9-1991.
18. G.O.Ms.No.612 Genl. Admn.(Ser. A) Dept., Dt.30-10-1991.
19. Govt. Memo No.42/Ser.A/92-1 Genl. Admn. Dept., Dt.6-2-1992.
20. Govt. Memo No.635/Ser.A/92-2 Genl. Admn. Dept., Dt.10-6-1992.
21. Govt. Memo No.1094/Ser.A/92-1 Genl. Admn. Dept., Dt.23-12-1992.
22. G.O.Ms.No.699 Genl. Admn.(Ser. A) Dept., Dt.5-2-1993.
23. G.O.Ms.No.59 Genl. Admn.(Ser. A) Dept., Dt.5-2-1993.
24. G.O.Ms.No.577 Genl. Admn.(Ser. A) Dept., Dt.29-10-1993.
25. G.O.Ms.No.215 Genl. Admn.(Ser. A) Dept., Dt.8-4-1993
26. G.O.Ms.No.76 Genl. Admn.(Ser. A) Dept., Dt.15-3-1995.
27. G.O.Ms.No.969 Genl. Admn.(Ser. A) Dept., Dt.27-10-1995.
28. G.O.Ms.No.43 Genl. Admn.(Ser. A) Dept., Dt.7-2-1996.

ORDER :

In the G.O. first read above, orders have been issued for providing permanent relief to the family of a deceased Government Servant who dies in harness while in service by appointing his son/ daughter/ spouse to the posts the pay of which is equal or less than that of Lower Division Clerk (Junior Assistant) for which such dependents are eligible without the media of Employment Exchange, Andhra Pradesh Public Service Commission, subject to certain conditions specified

therein. Various orders have been issued from time to time on the scheme, as a social security measure. Further several clarifications/ instructions / guidelines and concessions have been issued from time to time on the scheme in the references second to twenty-eighth read above, regarding relaxation of certain rules like age, educational qualifications for appointments, the time limit for submission of application and eligibility etc., in order to implement the scheme of compassionate appointments to the dependents of deceased Government Employees in manageable terms and more effectively and to achieve the purpose for which the scheme is introduced. Instructions have been issued earlier in the Government memos third and seventh read above not to entertain cases which do not satisfy the criteria laid down in the scheme.

Government have reviewed the scheme of compassionate appointments to the dependents of deceased Government Employees who die in harness and have decided that the proposals for providing appointments to the dependents of deceased Government Employees which are totally in conformity with the existing instructions on the scheme should only be considered and no case of relaxation of any of the conditions stipulated in the scheme shall be entertained.

Accordingly, Government direct that the proposals for providing compassionate appointments to the dependents of deceased Government Employees which are totally in conformity with the existing Government instructions on the scheme should only be considered and no cases which are in deviation of the order / instructions/ guidelines issued in the references cited should be proposed for any relaxation whatsoever. All the departments of Secretariat/ Heads of Departments / District Collectors etc., are therefore requested to adhere to the existing instructions and guidelines issued from time to time on the scheme while considering compassionate appointment to the dependents of the deceased Government Employees, strictly without any

deviation. They are also directed not to entertain the requests for compassionate appointments in cases which do not conform to the conditions stipulated in the scheme from time to time, as no application for relaxation of any of the conditions stipulated under the scheme is proposed to be entertained by Government.

All the Departments of Secretariat / Heads of Departments and District Collectors shall follow these instructions scrupulously and also issue instructions to their sub-ordinate authorities to scrupulously follow the above instructions.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**M.S.RAJAEE
CHIEF SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Memo No.14102/Ser.A/96-1

Dated 26-11-1996

Sub: Public Services-Subordinate Services - Compassionate appointments to the dependents of the deceased Government Employees who dies in harness - Reg.

Ref: 1. G.O.Ms.No.400, G.A. (Ser.A) Dept., Dt. 12-9-96.
2. From the District Collector, Kurnool, Fax Message No. Rc./A7/5393/96, Dt.22-11-96.

* * *

The attention of the District Collector, Kurnool is invited to his letter cited and he is informed that in the G.O. first cited it has been ordered that the proposals for providing appointments to the dependents of the deceased Government Employees which are totally in confirmity with the existing instruction only to be considered. It has also been directed therein to adhere to the existing instructions and guidelines issued from time to time on the scheme while considering the compassionate appointments under the scheme strictly without deviation and not to entertain the requests for compassionate appointments in cases which do not conform to the conditions stipulated in the scheme from time to time. As such the clarifications / instructions / guidelines and concessions issued from time to time in the orders referred to in the G.O. first cited are in vogue and they are not superseded by the G.O. first cited.

**N.V.H. SASTRY
SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Memo No.20908/Ser.A/96-2

Dated 6-1-1997

Sub: Public Services- Compassionate appointments - Filling up of backlog vacancies of S.Cs. - Further clarifications - Issued - Reg.

Ref: 1. Govt. U.O. NOte No. 16937/ L2/95-35, Social Welfare (L2) Dept., Dt.14-9-96.

2.From the District Collector, Guntur, Fax Message No. Rc./9920/95/E1/Exams Dt. 9-12-96.

* * *

The attention of the District Collector, Guntur is invited to his Fax Message second cited and he is informed that the instructions issued in the U.O. Note first cited to keep the selection process for filling up of backlog S.C. vacancies till further order are not applicable to the appointments made under the Scheme of Compassionate appointments to dependents of deceased Government Employees who die in harness as well as to the dependents of Government Employees who retire on Medical Invalidation.

2. This memo, issues with the concurrence of Social Welfare Department vide their U.O. No. 27710/ L2/96-1 Dt. 1-1-97.

**N.V.H. SASTRY
SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Service - Subordinate Services - Scheme of Public Services - Subordinate services - Scheme of Compassionate to the departments of deceased Government Employees who die in harness -Conditional Appointments to the candidates who do not possess minimum Educational/Typewriting qualifications to hold the post -Further Order - Issued.

GENERAL ADMINISTRATION (SER-A) DEPARTMENT

G.O.Ms.No.60

Dated: 11-2-1997

Read the following:

1. G.O.Ms.No.612, G.A. (Ser-A) Dept., dt. 30-10-91.
2. G.O.Ms.No.577, G.A. (Ser-A) Dept., dt. 29-10-93.
3. G.O.Ms.No.76, G.A. (Ser-A) Dept., dt. 15-3-95.
4. G.O.Ms.No.969, G.A. (Ser-A) Dept., dt. 27-10-95.
5. G.O.Ms.No.400, G.A. (Ser-A) Dept., dt. 12-9-96.

ORDER:

In para 2 (vii) of the G.O. first read above, it has been ordered that where typewriting is an essential qualification to a post, the candidates who do not possess the qualifications may be considered for appointment to such categories of posts under the scheme of compassionate appointments, subject to the condition that they should acquire such qualification within two years after such appointment. It was also

ordered in para 2((viii)) of the said G.O. that the minimum qualification required to hold the post of Junior Assistant in Head of Department/Directorates is a Degree and in subordinate Offices, Intermediate and the candidates for compassionate appointment who do not possess the said qualifications can be considered for appointment, if they possess atleast Intermediate/Tenth Class qualifications respectively by giving reasonable time to acquire higher qualification prescribed under rules to hold such post.

2. Subsequently in G.Os. Second and third read above, Government have directed that a maximum period of (3) three years to acquire Intermediate qualification and 5 (Five) years to acquire Degree qualification be allowed in respect of candidates appointed on compassionate grounds to the posts of Junior Assistants in subordinate Offices and Heads of Departments and Secretariat as the case may be.

3. Further in the G.O. fourth read above, Government have directed that in case of Dependents of the deceased Government employees, who do not possess the minimum Educational qualification of typewriting qualification prescribed for the posts to which they are appointed within condition to acquire such requisite qualification within stipulated period prescribed in the G.Os. first to third read above, fail to acquire such requisite qualification within that stipulated time, such candidates may be allowed/given a further period of (2) two more years over and above the period prescribed in the G.Os. first to third red above as a grace period to acquired such requisite education or Typewriting qualification prescribed for the post to which they were appointed. It has also been directed therein that if the candidate concerned fails to acquire the requisite Educational or Typewriting qualifications even within the above extended grace period, then he/she may be considered for appointment for a lower post such as an Attender where such Educational or Typewriting qualification is not prescribed and accordingly he/she may be appointed in lower post such as an

Attender as if he/she is a fresh candidate after obtaining the willingness of the candidate. If he/she is not willing to take the lower post it shall be treated that there are no compelling reasons of poverty and such candidate be discharged from service.

4. Government had an occasion to consider issue of orders to place such of those candidates on probation, who are appointed conditionally on compassionate grounds to acquire requisite Educational/typewriting qualifications within stipulated period, under the scheme of compassionate appointments to the dependents of deceased Government Employees who die in harness, either from the date of their initial appointment or from the date of passing the examination, after the acquired the requisite qualification within the stipulated period including the extended grace period provided in the G.O. fourth read above.

5. The Government after careful examination hereby direct that the candidates appointed conditionally, from 30-10-1991 i.e., from the date of issue of the G.O.Ms. No.612, General Administration (Ser-A) Department, dt. 30-10-1991 order the scheme of compassionate appointments to the dependents of deceased Government Employees, with a condition to acquire the minimum Educational/typewriting qualification, prescribed for the post to which they are appointed within the prescribed periods, shall be temporary to start with and their services shall be regularised duly placing them on probation from the date of their initial appointment, if they acquire the requisite Educational/Typewriting qualifications prescribed for the post, to which they are appointed within the prescribed periods shall be temporary to start with and their services shall be regularised duly placing them on probation from the date of their initial appointment, if they acquire the requisite educational or typewriting qualification prescribed for the post, to which they are appointed within the prescribed periods specified in the G.Os. first to fourth read above.

6. Government also direct that if the candidates appointed conditionally under the scheme of compassionate appointments fail to acquire the requisite Educational/typewriting qualifications even within the extended grace period provided in the G.O.Ms.No. 969, G.A. (Ser-A) Department, dt. 27-10-1995 then action shall be taken against such candidates as per the orders issued in para (6) of the said G.O.Ms.No.969, G.A. (Ser-A) Department, dt.,27-10-1995.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**M.S. RAJAJEE,
CHIEF SECRETARY TO GOVERNMENT.**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT

G.O.Ms.No.34830/Ser-A/97-1

Dt: 19-8-1997

Sub:- Public Services - Subordinate Services - Scheme of compassionate appointments to the dependents of deceased Govt. Employees - Certain Clarification.- Reg.

- Ref:-**
1. G.O.Ms.No.687, G.A. (Ser-A) Dept., dt. 3-10-77.
 2. G.O.Ms.No.612, G.A. (Ser-A) Dept., dt. 30-10-91.
 3. G.O.Ms.No.577, G.A. (Ser-A) Dept., dt. 29-12-93.
 4. G.O.Ms.No.400, G.A. (Ser-A) Dept., dt. 12-9-96.
 5. Govt.Memo.No.14102/Ser-A /96-1, GAD, dt. 26-11-96.
 6. From the Dist. Collector, Karimnagar Lr.No. A2/7387/95, dt.4-3-97.

The attention of the District Collector, Karimnagar is invited to his letter sixth cited and he is informed that as per the instructions/orders issued in the G.Os. second and third cited, conditional appointment as Junior Assistant in the District Subordinate Office can be considered to a dependent of deceased Government Employees by giving 3 (three) years time to acquire Intermediate Qualification which is prescribed as minimum qualification to the posts, provided such dependent shall possess tenth Class qualification. As such, the question of considering conditional appointment to a candidate who do not possess 10th (Tenth) Class qualification to the post of Junior Assistant by giving the stipulated time provided in the G.O. third cited does not arise.

2. He is further informed that it has already been clarified in the govt. Memo. fifth cited that the clarification/instructions/guidelines and concessions issued from time to time in the orders referred to in the G.O.Ms.No.400, G.A. (Ser-A) Department, dt.12-9-1996 are in vogue and they are not superseded by the aforesaid G.O. A copy

of the Govt. Memo fifth cited is sent herewith for favour of information and further action.

3. Further regarding the eligibility to be taken for educational qualification either from the date of death of the government Employee or from the date of application of the dependent or from the date of appointment, the district Collector, Karimnagar is informed that the eligibility of the candidate in terms of his/her educational qualifications has to be reckoned with the date of application of the dependent of the deceased Government Employee for appointment, as the applications for appointment from such persons shall be entertained within a period of one year from the date of occurrence of the death of Government Servant vide G.O. first cited,

**B. SATHYANARAYANA MURTHY,
ADDITIONAL SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo.No.60010/Ser-A/98-6

Dt: 19-06-1999

Sub:- P.S. - Compassionate appointments to the dependents of deceased Govt. Employees who die in harness - creation of supernumerary posts - Further clarification - Issued.

Ref:- 1. G.O.Ms.No.427, G.A. (Ser-A) Deptts., dt. 1-7-91.
2. Govt.Memo.No.1078/A1 /F.GAD. 1/86 Fin. & Plg (FW) Dept., dt. 14-4-1995.
3. From the Dist. Collector, Kurnool Lr. No. A7/3423/98, dt.22-9-98.

In the G.O. first cited Government issued orders empowering the District Collectors for creation of five (5) Supernumerary posts in a financial year, when there are no vacancies in any of the Departments in the concerned districts for providing compassionate appointments to the dependents of deceased Government Employees. In case of non-availability of vacancies.

2. It was also instructed at para (7) of the G.O. first cited that in case of necessity for creation of supernumerary posts over and above five (5) in a financial year, the Collector of the concerned District shall approach the Government in the concerned administrative department for creation of additional supernumerary posts with full details of vacancies and number of applications pending in various Departments.

3. In view of the provision of Section 10 (1) of Act 2 of 1994, the District Collector, Kurnool in his letter 3rd cited has sought clarification whether the District Collectors can exercise the powers delegated to them in G.O. first cited for creation of (5) supernumerary posts in a financial year for accommodation the dependents of deceased Govt. employees as nodal authorities when there are no vacancies available in any Department in the concerned District.

4. The Government while keeping in view the provision of Section 10 (1) of A.P. Act 2 of 1994. have clarified earlier in the Government Memo. second cited that the existing arrangements ordered in the G.O. first cited shall continue.

5. In view of the instructions issued in the Government Memo. second cited, the District Collector, Kurnool is informed that the provisions of Section 10(1) of A.P. Act 2 of 1994 do not come in the way of creation of five (5) supernumerary posts in a financial year by the District Collectors for accommodating the dependents of deceased Government employees in terms of the orders issued in the G.O. First cited. However District Collectors have to approach the Government in the concerned administrative department for creation of additional supernumerary posts if any required with full details for consideration of Government as ordered in para (7) of the G.O. first cited and the District Collectors shall not create any additional supernumerary posts over and above five (5) in a financial year in violation/deviations of the orders issued in the G.O. first cited and the question of ratification of such action does not arise.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SERVICES)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Circular.Memo.No.46742/Ser-A/98-1

Dt: 11-08-1998

Sub:- Compassionate appointments to the dependent of deceased Government employees who die in harness - certain orders of Supreme Court of India - Communicated - Reg.

The following salient features of the orders of Supreme Court of India in certain cases of compassionate appointments to the dependents of Government employees who die in harness are communicated herewith for information and further necessary action:-

" The Supreme Court of India in Civil Appeal No. 12889 of 1996 arising out of S.L.P. (C) NO. 11791 of 1996 in a case of compassionate appointment, while setting aside the orders of Andhra Pradesh High Court dated 26-04-1996 in W.A.No.103, of 1996 and dated 21-07-1995 in W.P. No.12896 of 1991, has observed that when there is no vacancy available, candidate can not insist that he should be appointed on compassionate ground. The details of the case are as follows. In this case, viz., Hindustan Aeronautics Ltd., (Appellant) Vs. Smt. A.Radhika Thirumalai (Respondent), the appellant had made rules for employment on compassionate ground, subject to availability of vacancies in the respective staffing cadre/authorization consequent on the death of her husband, the respondent applied for compassionate appointment, which was put on the wait list by the appellant among the list of candidates who applied earlier for employment on compassionate grounds.

Further in view of ban imposed on recruitment in their unit by the Appellant, compassionate appointment could not be provided to the Respondent. The respondent filed a W.P.No. 12896 of 1991 in Andhar Pradesh High Court praying for a writ of mandamus directing the appellant to provide suitable permanent employment to the Respondent by creating a supernumerary post. The learned single Judge of High Court by Judgement dated 21-06-1995 issued a writ of mandamus directing the appellant to consider the candidature of the respondent on

compassionate grounds to any suitable post and if found suitable to appoint her to such post with a period of two months, duly rejecting the plea of appellant that since there was a ban on recruitment the appointment could not be given on compassionate grounds. Even the Division Bench of Andhra Pradesh High Court while dismissing the W.A. filed by the Appellant held that appointment on compassionate grounds is given notwithstanding whether there is any vacancy or not by creating supernumerary post. Aggrieved by the said Judgement of Division Bench of the High Court, the appellant has filed appeal before Supreme Court. The Supreme Court of India, while dismissing the case in detail, among other things observed that in the appellant company, appointment on compassionate grounds is governed by Rules. Though in their rules a provision is made for compassionate appointment, another rule laid down that such appointment would be made depending upon the availability of vacancies in the respective staff cadre/authorization. In other words, an appointment on compassionate grounds can be made only if a vacancy is available. In the course of arguments, the Supreme Court observed that an appointment on compassionate grounds has to be given in accordance with the relevant rules and guidelines that have been framed by the concerned authority and no person can claim appointment on compassionate grounds in disregard of such rule or guidelines, For the above reason and also the other reason discussed in the case, the Supreme Court set aside the judgement of Andhra Pradesh High court dated 26-4-96 in WA No.103 of 1996 as well as judgement of learned single Judge dated 21-7-95 in W.P.No. 17896 of 1991 duly dismissing the W.P. filed by the respondent.

Further in the case of Umesh Kumar Nagpal (1994 AIR SCW 2305) the Supreme Court has pointed out that appointment in public Services on compassionate ground has been carved out as an exception, in the interests of justice, to the general rule that appointments in the public services should be made strictly on the basis of open invitation of applications and merit and no other mode of appointment nor any other consideration is permissible. A Compassionate appointment is made out of pure humanitarian consideration taking into consideration the fact that unless some source of livelihood is provided, the family

would not be able to make both ends meet and the whole object of granting such appointment is to enable the family to tide over the sudden crisis. The Court has also laid down that an appointment on compassionate ground has to be given in accordance with the relevant rules and guidelines that have been framed by the concerned authority and no person can claim appointment on compassionate grounds in disregard of such rule or such guideline (Sec Life Insurance Corporation Vs. Asha Ramachandra Ambedkar) (1994 AIR SCW 1947), (Supra).

Further in Himachal Pradesh Road Transport Corporation Vs. Dinesh Kumar (1996 AIR SCW 2727), the Supreme Court of India, among other things, has observed that normally even if the Tribunal finds that a person is qualified to be appointed to a post under kith & kin policy, the Tribunal should only give direction to the appropriate authority to consider the case of the applicant, in the light of relevant rules. It is not open to Tribunal to direct the appointment of any person to a post and also direct to create supernumerary post. The supreme Court in this case observed that the Tribunal should only give a direction to the appropriate authority to consider the case of the particular applicant, in the light of the relevant rules and subject to availability of post and accordingly set-a side the orders of the Administrative Tribunal of Himachal Pradesh dated 27-3-95 ordering conditional appointment to acquire the typewriting qualification within one year as well as the order of Himachal Pradesh Administrative Tribunal dated 06-03-1995 for creation of Supernumerary post to accommodate the candidates when there is no such provision in the rules.

In all these cases, as seen from the judgements pronounced by Supreme Court in the case of compassionate appointments, it is observed that the Tribunals or High Courts can not direct the appropriate authorities the appointment of any person to a post of direct for creation of supernumerary posts when there are no vacancies available and in the absence of orders for creation of supernumerary posts in the rules governing compassionate appointments. The Supreme Court of India has laid down that an appointment on compassionate ground has to be given in accordance with relevant rules and guidelines that have been framed by the concerned authority.

All Departments of Secretariat, all Heads of Departments, all the District collectors and all the Government pleaders at Andhra Pradesh Administrative Tribunal and High Court of Andhra Pradesh are requested to keep in view the above orders of Supreme Court while dealing with the court cases relating compassionate appointments.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SERVICES)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

U.O.Note.No.1695/Ser-A/99-1

Dt: 28-01-1999

Sub:- P.S - Sub-ordinate Services - Compassionate Appointments to the dependents of the deceased Government employees who die in harness - Instructions - Reiterated.

Ref:- 1.G.O.Ms.No.400, G.A. (Ser-A) Dept., dt. 12-09-1996.
2.Memo.No.14102/ Ser.A/96-1, dt. 26-11-1996.

In the G.O. 1st cited, while reviewing the scheme of compassionate appointments of deceased Government employees who die in harness, the Government have directed that the proposal for providing compassionate appointment to the dependents of deceased Government employees which are totally in conformity with the existing Government instructions on the scheme only should be considered and no cases which are in deviation of the orders/instructions /guidelines issued in the matter should be proposed for any relaxation, whatsoever. In the said G.O. the Departments of Secretariat/Heads of Departments/District Collectors etc., have been requested to adhere to the existing instructions and guidelines issued from time to time of the scheme while considering Compassionate appointments to the dependents of the deceased Government employees strictly without any deviation. It was also directed not entertain the requests for compassionate appointments in cases in which do not conform to the conditions stipulated in the scheme from time to time as no application for relaxation of any of the conditions stipulated under the scheme is proposed to be entertained by Government, as a matter of general policy. Further in govt. Memo second cited it has been clarified that the clarification /instructions/guidelines and concessions issued from time to time on the scheme are in vogue. Therefore when there is an inbuilt relaxation incorporated in the rules itself it will not attract the provisions of G.O. first cited.

2. In spite of these instructions number of instances have come to the notice of the Government wherein Heads of Departments as well as Departments of Secretariat are entertaining applications /representations in case of compassionate

appointments for relaxation of existing rules on the subject on some ground or other. The matter was again reviewed by the government and it is decided to reiterate the instructions issued in the G.O. cited.

3. Accordingly, while reiterating the instructions issued in the G.O. first cited, all Departments of Secretariat are requested not to entertain the applications/representations in case of compassionate appointments for relaxations of existing rules and in future any such proposals referred to Genl. Admn. (Ser.) Dept., will not be entertained. All the Departments of Secretariat are also requested to issue similar instructions to the Heads of Departments under their Administrative control. A copy of the instructions so issued may be furnished to this Department.

N.V.H SASTRY
SECRETARY TO GOVERNMENT.

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Service - Subordinate Services - Scheme of - Compassionate appointments to the dependent of deceased Government Employees - Compassionate Appointments to the married daughter of the deceased Government Employee - Further clarification - Issued.

GENERAL ADMINISTRATION (SER-A) DEPARTMENT

G.O.Ms.No.350

Dt: 30-07-1999

Read the following:

1. G.O.Ms.No.687, Genl. Admn. (Ser-A) Dept., dt. 3-10-1977.
2. G.O.Ms.No.612, Genl. Admn. (Ser-A) Dept., dt. 30-10-1991.

ORDER:

In the G.O. first read above, orders have been issued for providing relief to the dependents of the deceased government servants who die in harness while in service by providing compassionate appointment to the spouse of the dependent children of the deceased Government servant to the posts the pay or which is equal or less than that of Lower Division Clerk, (Junior Assistant) without the media of Employment exchange and Andhra Pradesh Public Service Commission subject to certain conditions specified there as also in various orders issued from time to time, on the scheme, as a social security measure.

2. In para 2 (iii) of the G.O. Second read above, it has been ordered that where the deceased employee does not have any male child but leaves behind him/her a married daughter and an unmarried minor daughter, the choice of selecting one of them for appointment under the social Security scheme shall be left to the spouse of the deceased.

3. Certain cases have been referred to the Government seeking clarification for compassionate appointment of married daughter in cases where the deceased Government employee is having only a married daughter and spouse without any other children.

4. In such cases Government hereby clarify when there is only a married daughter to the deceased Government employee without older or younger brothers or sisters and the spouse of the deceased Government employee is not willing to avail the compassionate appointment , such married daughter may be considered for compassionate appointment, provided she is dependent on the deceased Government employee and subject to satisfying, the other conditions and instructions issued on the scheme from time to time,

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**N.V.H SASTRY
SECRETARY TO GOVERNMENT.**

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Service - Subordinate Services - Scheme of - Compassionate appointments to the dependent of deceased Government Employees - Compassionate Appointments to the dependents of Government Employees who have disappeared and whose whereabouts are not known for more than seven years - Orders - Issued.

GENERAL ADMINISTRATION (SER-A) DEPARTMENT

G.O.Ms.No.378

Dt: 24-08-1999

Read :

1. G.O.Ms.No.687, Genl. Admn. (Ser-A) Dept., dt. 3-10-1977.

ORDER:

In the G.O. read above, orders have been issued for providing relief to the dependents of the deceased Government servants who die in harness while in service by providing compassionate appointment to the spouse or the dependent children of the deceased Government servant to the posts the pay of which is equal to or less than that of Lower Division Clerk, (Junior Assistant) without the media of Employment Exchange and Andhra Pradesh Public Service Commission, subject to certain conditions specified there in as also in various orders issued from time to time, on the scheme, as a social security measure.

2. Instance of Government employees who have disappeared and whose whereabouts are not known for 7 (Seven) years or more and found missing have come to the notice of the Government, wherein the dependents of such missing Government employees are seeking compassionate appointments. Proposals are being received for subordinate Offices to the Heads of Departments in such cases and in turn, the Heads of Departments/ District Collectors are seeking clarification of Government in individual cases, as to whether compassionate appointments can be

provided to the dependents of Government employees who have disappeared and whose whereabouts are not known for more than 7 (Seven) years.

3. Government after careful examination of the matter, hereby direct that compassionate appointments be provided to the dependents of the Government employees, who have disappeared and whose whereabouts are not known for more than 7 (seven) years in accordance with the existing instructions on the scheme of compassionate appointments to the dependents of deceased Government employees who die in harness, subject to the following conditions:

- (a) A request for grant of the benefit of compassionate appointments can be considered only after a lapse of 7 (seven) years from the date from which the Government servant has been missing, provided that:
 - (i) An FIR (First Information Report) to this effect has been lodged with police:
 - (ii) the police report shall certify that the missing Government employee is not traceable; and
 - (iii) the competent authority feels that the case is genuine:
- (b) This benefit shall not be applicable to the case of a Government servant:-
 - (i) who had less than 7 (seven) years to retire on the date from which the FIR is filed: and/ or
 - (ii) who is suspected to have committed fraud or suspected to have joined any terrorist/extremist organisation or suspected to have gone abroad.
- (c) While considering the request for compassionate appointment the result of the police investigation shall also be taken into account:

- (d) Applicants for compassionate appointment from the dependents of such missing Government employees shall be entertained within a period of one year from the date of completion of 7 (seven) years from the date of filing FIR with police.
- (e) A decision on any such request for compassionate appointment shall be taken only at the level of the Secretary to Government of the respective administrative Department concerned and only after receipt of the approval form the concerned Secretary to Government, the respective appointing authorities shall issue necessary orders to appoint the eligible dependent of such missing Government employees as per the existing instructions on the scheme of compassionate appointments to the dependents of deceased Government employees in addition to the above conditions, if there is a vacancy readily available in the department. In case when there are no vacancies available in the department to appoint such eligible dependent of the missing Government employee, such cases have to be referred to nodal authorities for allotting such dependents to any other department in the District as ordered in G.O.Ms.No.427, Genl. Admn. (Ser.A) Dept., dated the 1st July, 1991 read with G.O.Ms.No.533, Genl. Admn. (Ser.A) Dept., dated the 5th September, 1991 and G..O.Ms.No.215, Genl. Admn. (Ser.A) Dept., dated 8th April, 1993.
- (f) A bond shall be obtained from the dependent of such missing Government employee, whose whereabouts are not known for more than 7 (seven) years that in the event of appearance of such missing Government employee at a later date or proved that such missing

Government employee is alive anywhere, the services of the person so appointed are liable for termination.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**V. ANANDARAU
CHIEF SECRETARY TO GOVERNMENT.**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo. No. 5786/Ser.A/97-14

Dt: 02-11-1999

Sub:- P.S - Sub-ordinate Services - Compassionate Appointments to the spouse/son/daughter of deceased Government employee who die in harness while in service - Certain clarifications - Issued.

- Ref:-**
1. G.O.Ms.No.84, Genl. Admn. (Ser-A) Dept., dt. 17-02-1982.
 2. G.O.Ms.No.110, Genl. Admn. (Ser-A) Dept., dt. 22-02-1984.
 3. From the District Collector, Kurnool, letter No. Rc.A7/4212/96, Dated 15.01.1997.

In G.O.Ms.No.84, General Administration (Ser.A) Department, dated 17.2.1982 read with G.O.Ms.No.110, General Administration (Ser.A) Department, dt.22.2.1984 instructions were issued that the dependents of deceased Government servants shall not be appointed in the vacancies reserved for S.Cs., S.Ts., and B.Cs., unless they are members of the respective communities and that they shall be considered for appointment in the vacancies meant for O.C. candidates, if they are readily available, and if such vacancies are not readily available, they may be appointed against supernumerary posts to be created for the purpose. Instructions were also issued there in that any supernumerary post to be created for the purpose Instructions were also issued therein that any supernumerary post so created shall continue till such time a vacancy arises as per roster for O.C. candidates and when a regular vacancy arises as per roster, the supernumerary post so created automatically ceases. The said G.O. further lays down that the above procedure shall be adopted for the dependents of deceased Government employees who

belong to S.C., S.T. or B.C. community when there is no vacancy for that community as per the roster.

2. The District Collector, Kurnool, while referring to the above said G.O., has stated that supernumerary posts are to be created separately for O.Cs., S.Cs., S.Ts. and B.Cs., if there are no vacancies for these categories as per the roster which shows that O.C. vacancies are not exchangeable to reserved categories. He has further stated that the erstwhile General Rule 22 (ii)(b) is also not applicable to compassionate appointments, as merit is not tested on competitive basis, to consider the claims of S.Cs/S.Ts./B.Cs. against O.C. vacancies. The District Collector Kurnool has therefore, presumed that the reserved category candidates may not be considered for appointment against O.C. vacancies under compassionate grounds when there are no vacancies for them and sought clarification in this behalf.

3. The matter has been examined and it is hereby clarified that O.C. vacancies are not reserved category vacancies in the roster and any body including candidates belonging to reserved categories can also be accommodated in the O.C. Vacancies. Further the contention of the District Collector that the claim of S.Cs/S.T./B.C. candidate against O.C. vacancy can not be considered under the scheme of compassionate appointments as merit is not tested on competitive basis is also not correct. The objective of the scheme is to provide immediate succour to the family of the deceased employee duly providing alternate bread winner by giving appointment on compassionate grounds but not on competitive basis. As such these appointments are kept outside the purview of Andhra Pradesh Public Service Commission/ District Selection Committee and Employment Exchange and are to be treated as direct recruitments. Therefore in the absence of vacancies for reserved categories in the roster and if there are any O.C. vacancies available, the S.C/S.T./B.C. dependent candidates can be considered for appointments under the Scheme of compassionate appointments against such O.C. vacancies instead of creating supernumerary post. Hence the presumption of District Collector, Kurnool, that the reserved category candidates may not be considered for appointment against O.C. vacancies under the scheme of compassionate appointments is not in order.

4. It is further clarified that if there is an O.C. vacancy available, it can be utilized by appointing the S.C/S.T./B.C. candidate under the scheme of compassionate appointments to the dependents of deceased Government employees even if there are no vacancies available for these reserved categories as per the roster instead of creating supernumerary posts. The supernumerary post has to be created only in the absence of the vacancy meant for O.C. category. Similarly in case of O.C./S.C/S.T./B.C. candidates, if there is no immediate vacancy for that particular community and if O.C. vacancies are available in the roster after certain reserved category vacancies, such O.C. vacancies can be utilized, by-passing the immediate S.C/S.T./B.C. vacancies for accommodating and appointing the O.C./ S.C/S.T./B.C. candidate under the scheme of compassionate appointments. Therefore, there is not need to create supernumerary post when O.C. vacancy is available in the roster.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SERVICES)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Memo No. 64928/Ser.A/99-2

Dated: 11-01-2000.

Sub:- P.S. – Compassionate appointments to the dependents of deceased Government employees who die in harness – Creation of Supernumerary posts – Further clarification – Issued.

Ref: 1. G.O.Ms.No.427, G.A. (Ser.A) Dept., dt: 1.7.1991.

2. From the Commr. of C.T., A.P., Hyd. Lr.No. E4/2775/99, dt. 18.11.1999.

* * *

In the G.O. first cited, among others, Government issued orders empowering the District Collectors for creation of five (5) supernumerary posts in a financial year, when there are no vacancies in any of the Departments in the concerned districts for providing compassionate appointments to the dependents of deceased Government employees. It was also instructed therein that in case of necessary for creation of supernumerary posts over and above five (5) in a financial year the Collector of the concerned District shall approach the Government in the concerned administrative department for creation of additional supernumerary posts with full details of vacancies and number of applications pending in various Departments.

2. The Commissioner, Commercial Taxes in his letter second cited sought clarification whether such supernumerary posts are to be created by District Collectors as per the aforesaid G.O. in any department in the District or in the same department in which the deceased Government employees was working prior to his death for accommodating the dependents of the deceased Government employee, in case there are no vacancies available in any Department in the District.

3. Government have examined the above and hereby clarify that the District Collectors shall create supernumerary post only in the department in which the deceased Government employee was working, for accommodating the dependent of

the deceased Government employee, in case there are no vacancies available in any department in the District, but not in any other department in the District.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SERVICES)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Memo No. 55769/Ser.A/99-3

Dated: 27-1-2000.

Sub:- P.S. – Scheme of compassionate appointment to the dependents of Government employees - Compassionate appointments to a married daughter of the deceased Government employee – certain clarification – Issued.

- Ref: 1. G.O.Ms.No.612, G.A. (Ser.A) Dept., dt: 30.10.1991.
2. G.O.Ms.No. 350, G.A. (Ser.A) Dept., dt: 30.7.1999.
3. From the V.C. & M.D., A.P. Backward Classes Co-op. Fin. Corporation Ltd., D.O.Lr.No. 36/MD Peshi/99, dt. 29.9.1999.

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In para 2(iii) of the G.O. first read above, it has been ordered that where the deceased employee does not have any male child but leaves behind him/her a married daughter and an unmarried minor daughter, the choice of selecting one of them for appointment under the social security scheme shall be left to the spouse of the deceased.

2. In the G.O. second cited, it has been clarified that when there is only a married daughter to the deceased Government employee without older or younger brothers or sisters and the spouse of the deceased Government employee is not willing to avail the compassionate appointment such married daughter may be considered for compassionate appointment provided she is dependent on the deceased Government employee and subject to satisfying the other conditions and instructions issued on the scheme from time to time.

3. However, certain cases have been referred to Government seeking clarifications for compassionate appointment of married daughter of deceased Government employee, wherein the deceased Government employee, leaves behind an unmarried daughter who is otherwise eligible on the date of his death and is also eligible as an unmarried daughter the day she applied for the post, but subsequently gets married in view of the administrative delay of issuing the appointment order.

4. In such cases Government hereby clarify that even in such cases where the unmarried daughter of the deceased employee who is otherwise eligible on the date of the death of the deceased Government employee and she is also eligible as an unmarried daughter the day she has applied for compassionate appointment but subsequently gets married before she could be appointed due to administrative delays in issuing the appointment orders, such married daughter of the deceased Government employee is eligible for compassionate appointment provided she applied for the post within the prescribed time limit before her marriage and subject to satisfying other conditions and instructions issued on the scheme from time to time.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SERVICES)**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT

Memo. No.17897/Ser.A/2000-1

Dated 20.04.2000

Sub: P.S.-Subordinate Services - Scheme of Compassionate appointments to the dependents of deceased Government employees - Compassionate Appointment to the younger brother/younger sister of the deceased Government employee who remained unmarried - Clarification - Reg.

Ref: 1. G.O.Ms.No.687, G.A. (Ser-A) Dept., dt.3.10.1977.
2. G.O.Ms.No.612, G.A. (Ser.-A) Dept., dt.30.10.1991.
3. From the Director, Directorate of Economics & Statistics, Hyd.,
Lr.No.560/Admn.I/A5/2000, dt.10.4.2000.

* * *

In G.O. first cited, orders have been issued for providing relief to the dependents of the deceased Government servants who die in harness while in service by providing compassionate appointment to the spouse or the dependent children of the deceased Government servant to the posts, the pay of which is equal or less than what of Lower Division Clerk (Junior Assistant), without the media of Employment Exchange and Andhra Pradesh Public Service Commission, subject to certain conditions specified therein as also in various orders issued from time to time on the scheme as a social security measure.

2. In Para 2(1) of the G.O. second cited, among other things, it has been ordered that the younger brother/sister of the deceased Government servant who remained unmarried can be considered for appointment under the scheme, provided there is no other earning member in the family.

3. Certain cases have been referred to Government seeking clarification as to whether the unmarried younger brother/sister of the deceased Government employee can be considered for compassionate appointment as per the orders issued at para 2(1) of G.O. second cited.

4. It is hereby clarified that the words "remained unmarried" occurring in para 2(1) of G.O. second cited are applicable to the deceased Government employee only and therefore only in cases where the deceased Government employee happens to have remained unmarried, then only the younger brother/sister of such deceased Government employee can be considered for compassionate appointment provided there is no other earning member in the family as per the orders issued at para 2(1) of the G.O. second cited.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SER.)**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT

Memo. No.68215/Ser.A/99-2

Dated 02.06.2000

Sub: P.S.-Subordinate Services Compassionate Appointments to the dependents of the deceased Government employees who die in harness - Instructions - Reiterated.

Ref:- 1. G.O.Ms.No.400, G.A. (Ser.A) Dept., dt.12.9.96.
2. Memo. No.14102/Ser.A/96-1, dt.26.11.96.
3. U.O.Note No.1695/Ser.A/99-1, dt.28.1.99.

* * *

In the G.O. first cited, while reviewing the scheme of compassionate appointments of deceased Government employees who die in harness, the Government have directed that the proposals for providing compassionate appointments to the dependents of deceased Government employees which are totally in conformity with the existing Government instructions on the scheme only should be considered and no cases which are in deviation of the orders/instructions/guidelines issued in the matter should be proposed for any relaxation, what-so-ever. In the said G.O., the Departments of Secretariat/Heads of Departments/District Collectors etc., have been requested to adhere to the existing instructions and guidelines issued from time to time on the scheme while considering compassionate appointments to the dependents of the deceased Government employees strictly without any deviation. It was also directed not to entertain the requests for compassionate appointments in cases which do not conform to the conditions stipulated in the scheme from time to time as no application for relaxation of any of the conditions stipulated under the Scheme is proposed to be entertained by Government, as a matter of general

policy. Further in Govt. Memo.second cited, it has been clarified that the clarifications/ instructions/ guidelines and concessions issued from time to time on the scheme are in vogue. Subsequently in the U.O.Note third cited it is further clarified that when there is an inbuilt relaxation incorporated in the rules itself, it will not attract the provisions of G.O. first cited. All Departments of Secretariat are also requested therein, not to entertain the applications/representations in case of compassionate appointments for relaxation of existing rules and in future any such proposals referred to General Administration (Ser.A) Department will not be entertained. All the Departments of Secretariat are also requested to issue similar instructions to the Heads of Departments under their administrative control.

2. In spite of these instructions, number of instances have come to the notice of the Government wherein Heads of Departments as well as Departments of Secretariat are entertaining applications/representations in cases of compassionate appointments for relaxation of existing rules on the subject on some ground or other. The matter was again reviewed by the Government and it is decided to reiterate the instructions issued in the references cited.

3. Accordingly, while reiterating the instructions issued in the references cited, all Departments, of Secretariat are requested not to entertain the applications/representations in cases of compassionate appointments to the dependents of deceased Government employees who die in harness while in service as well as compassionate appointments to the dependents of Government employees who retire on medical invalidation, for relaxation of existing rules and in future any such proposals referred to General Administration (Services) Department will not be entertained. All the

Departments of Secretariat are also requested to issue similar instructions to the Heads of Departments under their administrative control.

**M.V.S.PRASAD,
SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services - Subordinate Services - Scheme of Compassionate appointment to the dependents of deceased Government employees - Extension of time limit to acquire the minimum educational/typewriting qualification to those candidates who were appointed conditionally and failed to acquire within the prescribed period - Orders - Issued.

GENERAL ADMINISTRATION (SER.A) DEPARTMENT

G.O.Ms.No.289

Dated 04.08.2000

Read the following:

1. G.O.Ms.No.612, G.A. (Ser.A) Dept., dated 30.10.1991.
2. G.O.Ms.No.577, G.A. (Ser.A) Dept., dated 29.10.1993.
3. G.O.Ms.No.76, G.A. (Ser.A) Dept., dated 15.03.1995.
4. G.O.Ms.No.969, G.A. (Ser.A) Dept., dated 27.10.1995.
5. From the President, Telangana Non-Gazetted Officer's Central Union, Representation, dated 11.04.2000.
6. From the President, Telangana Non-Gazetted Officer's Central Union, Representation, dated 04.07.2000.

* * *

ORDER:

In the G.O. fourth read above, the Government directed that in cases of dependents of the deceased Government employees, who do not possess the minimum educational qualification or typewriting qualification prescribed for the post to which they are appointed with a condition to acquire such requisite qualification within the stipulated period prescribed in the G.Os. first to third read above, fail to acquire such requisite qualification within that stipulated time, such candidates may be allowed/given a further period of 2 (two) more yeas over and above the period prescribed in the G.Os. first to third read above as a grace period to acquire such requisite educational or typewriting qualification prescribed for the post to which they were appointed. If the candidate concerned fails to acquire the requisite educational or typewriting qualification even within the above extended grace period then he/she may be

considered for appointment for a lower post such as an attender where such educational/typewriting qualification is not prescribed and accordingly he/she may be appointed in a lower post such as an attender as if he/she is a fresh candidate, after obtaining the willingness of the candidate. If he/she is not willing to take the lower post it shall be treated that there are no compelling reasons of poverty and such candidate be discharged from service.

2. The Telangana Non-Gazetted Officer's Central Union in their representation fifth and sixth read above have represented that several Government employees who were appointed without possessing the minimum educational or typewriting qualifications with a condition to acquire such requisite qualifications prescribed for the post to which they were appointed, under the scheme of compassionate appointment to the dependents of deceased Government employees, have failed to acquire the requisite qualification within the stipulated period including grace period prescribed in the aforesaid G.Os for various reasons such as domestic and health problems etc. The Telangana Non-Gazetted Officer's Central Union have therefore requested for extending time limit for one more year for acquiring requisite academic qualification or typewriting qualification to those Government employees who were appointed conditionally under the scheme of compassionate appointments to the dependents of deceased Government employees and failed to acquire such requisite minimum educational or typewriting qualification within the prescribed period including the grace period of two (2) years.

3. The Government, after careful examination of the matter hereby extend the time limit by one more year from the date of issue of these orders for acquiring the requisite educational or typewriting qualifications to those Government employees who were appointed conditionally under the scheme of

compassionate appointments to the dependents of the deceased Government employees and failed to acquire such requisite qualifications within the stipulated period including the grace period prescribed in the G.Os first to fourth read above, as one time measure only.

4. The Government also direct that if such Government employees fail to acquire the requisite educational or typewriting qualifications even within the above extended time limit, action may be taken against such Government employee as ordered at para (6) in G.O. fourth read above.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**G.S.R.C.V.PRASAD RAO,
SECRETARY TO GOVERNMENT (Ser.)**

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services - Subordinate Services - Compassionate appointment of son/daughter/spouse of Government Employee who retire from service on Medical Grounds - Orders - Issued.

GENERAL ADMINISTRATION (SER.A) DEPARTMENT

G.O.Ms.No.504

Dated 30.07.1980

Read the following:

1. G.O.Ms.No.687, G.A. (Ser.A) Dept., dated 03.10.1977.
2. From General Administration (Ser.Wel) Department U.O.Note.No.53/Ser.-Wel/80-8, dated 18th March, 1980.
3. Government of India, Ministry of Home Affairs Department of Personnel and Administrative Reforms Memo.No.14014/1/77-Estt.(D) Dated 25th November, 1978.

* * *

ORDER:

The Government have issued orders in G.O. cited for appointment of son/daughter/spouse of a Government servant who dies in harness, subject to certain conditions specified therein, as a social security measure taking into account the need for immediate assistance to the family on the passing away of the Government servant in harness.

2. The Andhra Pradesh Non-Gazetted Officers Association has represented that the Minister of Home Affairs Government of India have extended the benefit of compassionate appointment to the son/daughter/near relative of Government servant retired on medical grounds in exceptional cases where the family is indigent and in great distress. The Association has requested that the benefit of compassionate appointment allowed by Government of India may be extended to the spouse/son/daughter of a Government servant who retired on medical grounds in the State Government also.

3. The Government have carefully examined the matter and direct that the scheme of compassionate appointment introduced in G.O. cited be extended to the spouse/daughter/son of a Government servant who retired on medical invalidation under Article 441 of Andhra Pradesh Pension Code (Vol.I) subject to the following conditions:-

1. This concession of compassionate appointment shall be allowed only in exceptional cases where the appointing authority is satisfied that the condition of the family is indigent and in great distress.
2. The candidate eligible for appointment under this measure shall be the spouse of the Government servant or any one of the dependent children of the employee who is retired on medical grounds.
3. The eligible person shall be appointed to the post of Lower Division Clerk or equivalent post or any other lower post.
4. Application for appointment from such persons shall be entertained within a period of one year from the date of retirement of Government servant.
5. All appointments made in the light of the concessions envisaged in this G.O. to categories of posts to which the candidates are eligible shall be temporary to start with. However the services of the persons will be regularised in the categories of posts whose pay is equal or less than that of Lower Division Clerk.
6. The temporary appointment of a spouse or child can be considered for regular appointment without subjecting them to the normal process of recruitment as provided in the relevant recruitment rules provided such family members of the retired Government servant satisfy other conditions of recruitment prescribed in the rules such as age and educational qualification.

However;

- (a) a formal notification of vacancy may be made to the Employment Exchange;
- (b) after filling up the vacancy, the appointing authority will furnish all relevant particulars of the candidate to the Employment Exchange;
- (c) such appointments should be made under intimation to the Director of Employment and Training excepting in case of High Court.

4. The clarification issued in Memo.No.618/Ser.-A/78-11, dated 17th December 1979 shall also apply to the case of appointment under this G.O. to the extent necessary, to the context of these orders.

5. The Government further direct that the regular appointments made under this G.O. shall be kept outside the purview of the Andhra Pradesh Public Service Commission. Necessary Amendments to the Andhra Pradesh Public Service Commission Regulations shall be issued separately.

**S.R.RAMAMURTHI,
CHIEF SECRETARY TO GOVERNMENT.**

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services Subordinate Services Compassionate appointment of son/daughter/spouse of Government employee who retire from service on Medical Grounds - Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.508

Dated 20th October, 1982.

Read the following:

1. G.O.Ms.No.504, General Administration (Ser-A) Department, dated 30th July, 1980.
2. From the Ministry of Home Affairs, Office Memo No.14014/10/80 Estt. (D), dated 18th March, 1982.

ORDER:

In G.O. cited, Government directed that the scheme of compassionate appointments of son/daughter/spouse of a Government servant who dies in harness as a social security measure for immediate assistance to the family on passing away of a Government servant in harness, was extended to the son/daughter/spouse of a Government servant who is retired on Medical invalidation under Article 441 of Andhra Pradesh Pension Code (Vol.1).

2. In their Office Memo. cited the Government of India have stated that it has been noticed that of late there had been a spate of cases of Officers proceeding on retirement on Medical Certificates on various grounds and also claiming the appointment of their wards to Government service on compassionate grounds. In several cases such retirements are sought towards the fag end of the service, that is, about the time the officer would have normally superannuated. Unlike the cases of death occurring where the family of the Officer gets only a family pension, the officer retiring on medical grounds in such cases would also be getting full or nearly full pension considering the cases of the wards of such officers for compassionate appointments would be contrary

to the spirit of the scheme itself under which the raison 'd' etre of granting the concessions to those retiring on Medical grounds was that they had to leave service substantially prematurely.

3. With a view to allow the benefit of the above concession to really deserving cases, the Government of India have decided that the benefit of compassionate appointment should be confined to cases where Government servants retire on Medical grounds before attaining the age of 55 years.

4. The Government, after careful consideration have decided to restrict the benefit to such of the Government servants, who retire on medical grounds before attaining the age of 50 years. They accordingly direct that the concession allowed in the G.O. read above should not be extended to cases where the Government servant has retired on medical invalidation on or after attaining the age of 50 years.

**B.N.RAMAN,
CHIEF SECRETARY TO GOVERNMENT.**

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services - Subordinate Service - Compassionate appointments of son/daughter/ spouse of Government employee who retire from service on Medical Grounds - Further Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.457

Dated 19th September, 1983.
Read the following:

1. G.O.Ms.No.504, General Administration (Ser-A) Department, dated 30th July, 1980.
2. G.O.Ms.No.508, General Administration (Ser-A) Department, dated 20th October, 1982.
3. Representation from the Telangana N.G.O's Union. Secretariat Branch, dated 8th December, 1982.
4. Representation from Twin Cities A.P. Government Driver's Central Association, dated 9th December, 1982.
5. Representation from A.P. Secretariat Class-IV Employees Central Association, dated 25th November, 1982.

ORDER:

The Government have issued orders in the G.O. first read above for appointment of son/daughter/spouse of a Government employee who retires on medical invalidation subject to the condition specified therein. In the G.O. second read above, orders have been issued restricting the benefit to such of the cases where Government servants retire on medical grounds before attaining the age of 50 years.

2. Certain Service Associations have requested the Government for removing the restriction imposed in the G.O. second read above and allow this concession without any stipulation regarding the age.

3. After careful consideration, it has been decided to continue the restriction relating to age in cases of retirement on grounds of medical invalidation for purposes of availment of the concession by the son/daughter/spouse of the retired Government servant, as ordered in the G.O. second read above.

However, in the case of Class-IV employees, who retire at the age of 60 years, the benefit of compassionate appointment contemplated in the G.O. second read above, should be available to cases where such employees retire on medical grounds before attaining the age of 55 years. The G.O. second read above may be deemed to have been modified to the above extent.

**G.V.RAMAKRISHNA,
CHIEF SECRETARY TO GOVERNMENT.**

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services - Subordinate services - Compassionate appointment of son/daughter/ spouse of Government employees who retire from service on Medical Grounds - Further Instructions - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.492

Dated 10th October, 1983.

Read the following:

1. G.O.Ms.No.504, General Administration (Ser-A) Department, dated 30th July, 1980.
2. G.O.Ms.No.84, General Administration (Ser-A) Department, dated 17th February, 1982.

ORDER:

In the G.O. second read above, orders were issued, that qualified and eligible dependants of deceased Government servants who do not belong to Scheduled Caste or Scheduled Tribe or Backward Class shall not be appointed in the vacancies meant for Scheduled Castes/Scheduled Tribes and Backward Classes unless they are members of the above said communities and that they shall be considered for appointment in the vacancies meant for O.C. candidates if they are readily available. If no such vacancies are available they may be appointed against supernumerary posts to be created for the purpose, after waiting for the occurrence of O.C. vacancies for a reasonable period which may be one year from the date of the application of the dependants.

2. Certain District Collectors have sought clarification as to whether the said orders will also apply to the appointments made of the dependants of those who retired on medical grounds in terms of the G.O. first read above.

3. Government have examined the matter carefully and direct that the orders issued in the G.O. second read above shall apply mutatis mutandis

to cases of appointments made of the son/daughter/spouse of Government servant who retired on medical invalidation in terms of the G.O. first read above.

**G.V.RAMAKRISHNA,
CHIEF SECRETARY TO GOVERNMENT.**

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services - Subordinate services- Compassionate appointment of son/daughter/ spouse of Government employee who retire from service on Medical Grounds - Further Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.309

Dated 4th July, 1985.

Read the following:

1. G.O.Ms.No.504, General Administration (Ser-A) Department, dated 30th July, 1980.
2. G.O.Ms.No.508, General Administration (Ser-A) Department, dated 20th October, 1982.
3. G.O.Ms.No.457, General Administration (Ser-A) Department, dated 19th September, 1983.

ORDER:

The Government have issued orders in the G.O. first read above for appointment of son/ daughter/ spouse of Govt. employee who retire on Medical invalidation subject to the condition specified therein. In the G.O. second read above, orders have been issued restricting the benefit to such of the cases where Government servants retire on medical grounds before attaining the age of (50 years. In the G.O. third read above, orders have been issued to the effect that the benefit of compassionate appointment contemplated in the G.O. second read above should be available to the Class-IV employees who retire on medical grounds before attaining the age of 55 years as the age of retirement for them is 60 years. It has now been brought to the notice of the Government that the benefit of the orders issued in G.O.Ms.No.457, General Administration (Ser.-A) Department, dated 19th September, 1983 is not available to some workmen in Government Printing Press whose retirement age is also 60 years as in the case of Class IV employees, as they are not treated as Class IV employees even though their duties and service conditions are akin to the Class IV employees.

2. Government after careful consideration, have decided that the orders

issued in the G.Os second and third read above be modified to the effect that the benefit of compassionate appointments should hereafter be confined to the cases where Government servants retire on medical grounds five (5) years before attaining the age of superannuation irrespective of the age of superannuation prescribed for the posts and services.

3. The Departments of Secretariat and Heads of Departments are requested to follow the modified instructions and bring these instructions to the notice of all the appointing authorities.

**SHRAVAN KUMAR,
CHIEF SECRETARY TO GOVERNMENT.**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES.A) DEPARTMENT**

Memo No. 849/Ser.A/95-1

Dated 27.01.1996

Sub: Public Services - Compassionate appointments to the dependants of the deceased Government employees as well as to the dependants of the Government employees who retire on medical invalidation - Regarding.

Ref: 1. Government Memo No.535/Ser.A/91-1, GAD dt.31-7-1991.
2. Government Memo No.42/Ser.A/92-1, GAD dt.6-2-1992.
3. From the District Collector, Cuddapah NICNET Message Ref.A7/453/ 95 (D.C.O.) dt.18-11-1995 and dt.27-12-95.

* * *

The attention of the District Collector, Cuddapah is invited to his NICNET messages third cited and he is informed that as per the clarification already issued in the Government Memo first cited, the appointment of the dependants of the deceased Government employees need not be linked up with the absorption of the surplus employees, since the scheme of compassionate appointments is to provide immediate relief to the families in distress.

Further with reference to the second point of his NICNET message third cited, he is informed that as per the instructions issued in the Government Memo second cited the District Collectors are not the nodal authority for the appointments of the dependents of the Government employees who retire on medical invalidation and as such the District Collector cannot act as nodal

authority for the cases of appointments of the dependents of Government employee who retire on medical invalidation.

N.V.H. SASTRY
SECRETARY TO GOVERNMENT

To
The District Collector,
Cuddapah,
Copy to all the District Collectors.

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Subordinate Services - Schemes of Compassionate appointments to the dependents of deceased Government employees as well as to the dependents of the Government employees who retire on medical invalidation - Fixation of time limit to join duty - Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

G.O.Ms.No.43

Dated the 7th February, 1996

Read the following:-

1. G.O.Ms.No.687, G.A. (Ser.A) Dept., dt.3-10-1977.
2. G.O.Ms.No.504, G.A. (Ser.A) Dept., dt.17-12-1979.

- - -

ORDER :-

In the G.O. first read above, orders have been issued for providing relief to the dependents of the deceased Government servants who die in harness while in service by appointing them in the posts the pay of which is equal or less than that of Lower Division Clerk (Junior Assistant) without the media of Employment Exchange and Andhra Pradesh Public Service Commission, subject to certain conditions specified therein as also in various orders issued from time to time, on the scheme, as a social security measure.

2. In the G.O. second read above, orders have been issued for appointment of son/daughter/spouse of a Government employee who retires on medical invalidation subject to the conditions specified therein, as also in various orders issued on the scheme from time to time.

3. Government had an occasion to examine whether the procedure of allowing joining time in respect of regular appointees has to be followed in cases of compassionate appointments to the dependents of the deceased Government employees and the employees who retire on medical invalidation grounds.

4. The scheme of compassionate appointments to the dependents of the deceased Government employees who die in harness is to provide immediate succor to the family of the deceased Government employee. These appointments are kept outside the purview of employment exchange and Andhra Pradesh Public Service Commission. The Appointments under compassionate grounds are otherwise to be treated as direct recruitments.

5. Government after careful examination hereby direct that a time limit of forty five (45) days be fixed for the candidates appointed under the scheme of compassionate appointments to the dependents of the deceased Government employees who die in harness as well as to the dependents of the Government employees who retired on medical invalidation, to join duty, taking the date of dispatch (by Registered post) of the appointment orders as crucial date for reckoning the time limit and if he/she does not join the post within the stipulated period of forty five (45) days, the offer of the appointment shall be treated as automatically cancelled.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**M.S. RAJAJEE,
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

Memo No.536/Ser.A/96-1

Dated 9-10-1996

Sub:- Public Services - Subordinate Services - Scheme of Compassionate Appointments to the dependents of the deceased Government Employees as well as the dependents of the Government Employees who retire on Medical Invalidation - Certain clarification - Issued.

- Ref:- 1. G.O.Ms.No.687, G.A. (Ser.A) Dept., dt.8.10.1977.
2.G.O.Ms.No.504, G.A. (Ser.A) Dept., dt.17.12.1979.
3.G.O.Ms.No.577, G.A. (Ser.A) Dept., dt.29.10.1993.
4.G.O.Ms.No.965, G.A. (Ser.A) Dept., dt.21.10.1995.
5. From the District Collector, Karimnagar letter No.D5/5314/96, dt.20.9.1996.

* * *

The District Collector, Karimnagar in his letter fifth cited, while citing the orders issued in the G.O. third cited, has sought for clarification as to whether the dependents of the deceased Government Employees who do not possess 10th class qualification can be considered for appointment to the post of Record Assistants by allowing two years time for acquiring such qualification.

2. As per Rule (3) of A.P. General Subordinate Service Rules issued in the G.O. fourth cited, among the method of appointments prescribed to various categories of posts that come under these Rules, there is no provision for 'Direct Recruitment' to the post of Record Assistants.

3. The appointments made under the scheme of compassionate appointments to the dependents of the deceased Government Employees who die in harness as well as to the dependents of the Government Employees who retire on Medical Invalidation, are without the medium of Employment Exchange and also kept outside the purview Andhra Pradesh Public Service

Commission in the orders First & Second cited. The appointments made under compassionate grounds are otherwise to be treated as direct recruitments.

4. In the circumstances stated above, it is hereby clarified as there is no provision in Andhra Pradesh General Subordinate Service Rules for direct recruitment to the post of Record Assistants, the dependence of the deceased Government Employees who die in harness as well as the dependents of the Government Employees who retire on Medical Invalidation cannot be considered for appointment to the post of Record Assistants. As such the question of considering the dependents of the deceased Government Employees for appointment to the post of Record Assistants by allowing time limit for acquiring such qualification does not arise as there is no provision for direct recruitment to this category.

N.V.H. SASTRY
SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

Memo No.347/Ser.A/96-9

Dated 15-3-1997

Sub:- Public Services - Subordinate Services - Compassionate Appointment of son/daughter spouse of the Government Employees who retire on Medical Invalidation - Prior approval of Government - Further instructions - Issued.

- Ref:- 1. G.O.Ms.No.504, G.A. (Ser.A) Dept., dt.30.7.1980.
2.G.O.Ms.No.309, G.A. (Ser.A) Dept., dt.4.7.1985.
3.D.O. Let.No.347/Ser.A/96-1, G.A. (Ser.A) Dept., dt.31-7-1996 addressed to all Secretaries to Government.
4. D.O. Let.No.347/Ser.A/96-2, G.A. (Ser.A) Dept., dt.31-7-1996 addressed to all District Collectors and copied to all Heads of Departments.
5. Representations from Joint Action Committee of Employees, Teachers & Workers' Andhra Pradesh T.N.G.O's Union and A.P. Secretariat Association.

* * *

In the G.Os. Ist and 2nd read above, Government issued orders for appointment of a son/daughter/spouse of the Government employees, who retire from service on medical invalidation under Article 441 of the A.P. Pension Code (Vol.I) subject to certain conditions specified therein, including a restriction that this benefit would be applicable to only those Government employees who retire on medical invalidation 5 (five) years before the Government employee attains the age of superannuation.

2. Subsequently, in the D.O.Letters third and fourth cited, among other things, instructions have been issued that all the appointing authorities should

specifically obtain prior approval of the Government for all the proposals relating to Compassionate Appointments of the dependents of the Government employees who retire on Medical Invalidation including such proposals pending as on 31-7-1996 before any appointment under the scheme of Compassionate Appointments on Medical Invalidation is made and only after obtaining the prior approval of the Government such appointments should be made.

3. Government have reviewed the instructions issued in the D.O. Letters third and fourth cited and have decided that the above instructions be rescinded. Accordingly, Government hereby rescind the instructions issued in the D.O. letters third and fourth cited and direct that all the proposals of compassionate Appointments to the dependents of Government employees who retire on Medical Invalidation that were pending in a full shape as on 31-7-1996 and Medical Certificates were already obtained be considered and disposed off by the concerned Appointing Authorities themselves strictly as per the orders/instructions issued on the scheme of compassionate appointments on Medical Invalidation prior to the instructions issued in the D.O. Letters third and fourth cited. In respect of the cases/proposals for compassionate appointments under the scheme in question that arose on or after 1-8-1996, instructions will be issued separately.

4. All the Departments of Secretariat are requested that all those proposals of compassionate Appointments to the dependents of Government Employees who retire on medical invalidation that were received by them from their respective Heads of Departments, District Collectors etc., in pursuance of the instructions issued in the D.O. letters third and fourth cited shall be remitted

back to their respective Heads of Departments, District Collectors etc., for further action at their end.

**M.S. RAJAJEE,
CHIEF SECRETARY TO GOVERNMENT**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES-A) DEPARTMENT

U.O.Note No.43103/Ser.A/97-1

Dated 3-6-1997

Sub:- Public Services - Subordinate Services - Compassionate Appointment of son/daughter spouse of the Government Employees who retire on Medical Invalidation - Further instructions - Issued.

Ref:- 1. D.O. Let.No.347/Ser.A/96-1, G.A. (Ser.A) Dept., dt.31-7-1996 addressed to all Secretaries to Government.

2. D.O. Let.No.347/Ser.A/96-2, G.A. (Ser.A) Dept., dt.31-7-1996 addressed to all District Collectors and copied to all Heads of Departments.

3. Memo No.347/Ser.A/96-9, G.A. (Ser.A) Dept. dt.15.3.97.

4. U.O.Note.No.347/Ser.A/96-11, dt.28.4.97.

* * *

The attention of all the Departments of Secretariat is invited to the references 3rd and 4th cited. While issuing instructions in the references 3rd and 4th cited it has been requested to remit back all the proposals of compassionate appointments on Medical Invalidation to the respective Heads of Departments and District Collectors for further action at their end.

It has come to the notice of the Government that inspite of issue of instructions in the U.O. Note 4th cited many proposals/applications have not been returned back to the Heads of Departments, District Collectors etc., and there is considerable delay.

While reiterating the instructions in the Memo. 3rd and 4th cited, all the Departments of Secretariat are requested that all those proposals of compassionate appointments of dependents of Government employees who retire on Medical Invalidation that were received by them from their respective Heads of Departments/District Collectors in pursuance of the instructions issued in the D.O. Letters 1st and 2nd cited shall be remitted back immediately to their

respective Heads of Departments/District Collectors for further action at their end in accordance with the instructions issued in the Memo. 3rd cited.

**M.S. RAJAJEE,
CHIEF SECRETARY TO GOVERNMENT**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Memo No.44634/Ser.A/97-1

Dated 12-06-1997

Sub: Public Services – Subordinate Services – Compassionate Appointment of son/daughter/spouse of the Government Employees who retire on Medical Invalidation – Further instructions – Issued.

- Ref: 1. G.O.Ms.No.504, G.A.(Ser.A) Dept., dated 30-7-1980.
2. G.O.Ms.No.309, G.A. (Ser.A) Dept., dated 04-07-1985.
3. D.O.Lr.No.347/Ser.A/96-1, G.A. (Ser.A) Dept., dated 31-07-1996 addressed to all Secretaries to Government.
4. D.O.Lr.No.347/Ser.A/96-2, G.A. (Ser.A) Dept., dated 31-07-1996 addressed to all District Collectors and copied to all Heads of Dept.
5. Govt. Memo.No.347/Ser.A/96-9, dated 15-03-1997.

* * *

In the G.Os. first and second cited, Government issued orders for appointment of a son/daughter/spouse of the Government employees who retire from service on Medical Invalidation under Article 441 of the A.P. Pension Code (Vol.I) subject to certain conditions specified therein, including a restriction that this benefit would be applicable to only those Government employees who retire on Medical Invalidation, 5 (five) years before the Government employee attains the age of superannuation.

2. Subsequently, in the D.O. letters third and fourth cited, among other things, instructions have been issued that all the appointing authorities should specifically obtain prior approval of the Government for all the proposals relating to compassionate appointments of the dependents of the Government employees who retire on Medical Invalidation including such proposals pending

as on 31-07-1996 before any appointment under the scheme of compassionate appointments on Medical Invalidation is made and only after obtaining the prior approval of the Government such appointment should be made.

3. Further in Government Memo. fifth cited, while rescinding the instructions issued in the D.O. letters third & fourth cited, instructions have been issued that all the proposals of compassionate appointments to the dependents of Government employees who retire on Medical Invalidation that were pending in full shape as on 31-07-1996 and Medical Certificates were already obtained be considered and disposed off by the concerned Appointing Authorities themselves strictly as per the orders/instructions issued on the scheme of compassionate appointments on Medical Invalidation prior to the instructions issued in the D.O. letters third and fourth cited. It has also been intimated therein that in respect of the cases proposals for compassionate appointments under the scheme in question that arose on or after 1-8-1996, instructions will be issued separately.

4. Instances have come to the notice of Government seeking further clarification regarding action to be taken in certain cases. Wherein Medical Invalidation Certificates of Government employees have been received in the Departments/Offices on or before 31-7-1996 but the Government employees are permitted to retire on or after 1-8-1996 due to administrative reasons or delays and their dependents applied for compassionate appointments under the scheme in such cases.

5. Government after careful examination and in continuation to the instructions issued in Government Memo. fifth cited hereby clarify that in addition to the proposals of compassionate appointments to the dependents of Government employees who retire on Medical invalidation that were pending as on 31-7-1996. The cases of compassionate appointments of the dependents of

the Government employees in which the Medical Invalidation Certifications of the Government employees have been received on or before 31-7-1996 in the respective Departments/Offices, may also be considered and disposed off by the concerned appointing authorities themselves as per the orders/instructions issued on the scheme of compassionate appointments on Medical Invalidation though such Government employees were permitted to retire on or after 01-08-1996 due to administrative reasons/delays.

6. Except the cases referred to above, in respect of the cases/proposals for compassionate appointments to the dependents of Government employees who retire on Medical Invalidation that arose on or after 01-08-1996 instructions will be issued separately, as already intimated in the Government Memo. fifth cited.

N.V.H.SASTRY,
SECRETARY TO GOVERNMENT.

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services – Subordinate Services – Compassionate appointment of son/daughter/ spouse of the Government employees who retire on Medical Invalidation – Further – Orders – Issued.

GENERAL ADMINISTRATION (SER.A) DEPARTMENT

G.O.Ms.No.214

Dated: 09-06-1998.

Read the following:

1. G.O.Ms.No.504, G.A.(Ser.A) Dept., dt.30-7-1980.
2. G.O.Ms.No.309, G.A.(Ser.A) Dept., dt.4-7-1985.
3. D.O.Lr.No.347/Ser.A/96-1, G.A. (Ser.A) Dept., dt.31-07-1996.
4. D.O.Lr.No.347/Ser.A/96-2, G.A. (Ser.A) Dept., dt.31-07-1996.
5. Govt. Memo.No.347/Ser.A/96-9, G.A.(Ser.A) Dept. dt.15-3-1997.
6. Govt. Memo.No.44634/Ser.A/97-1, G.A. (Ser.A) Dept., dt.12-6-1997.
7. G.O.Ms.No.69, Genl.Admn.(Ser.A) Dept., dt.28-2-1998.

* * *

ORDER:

In the G.Os first and second read above, Government issued orders for appointment of a son/daughter/spouse of the Government Employees who retire from service on Medical Invalidation under Article 441 of the A.P. Pension Code (Volume.I) subject to certain conditions specified therein, including a restriction that this benefit would be applicable to only those Government Employees who retire on

medical invalidation 5 (five) years before the employees attain the age of superannuation.

3. In Government Memo Fifth read above, while rescinding the instructions issued in the D.O. letters third and fourth read above, Government directed that all the proposals of compassionate appointments to the dependents of Government employees who retire on Medical Invalidation that were pending in full shape as on 31.7.1996 and medical certificates were already obtained be considered and disposed off by the concerned appointing authorities themselves strictly as per the orders/instructions issued on the scheme of compassionate appointments on medical invalidation. Further in the Government Memo. 6th read above, it has been clarified that in addition to the proposals of compassionate appointments to the dependents of Government employees who retired on Medical Invalidation as on 31.7.1996. The cases of compassionate appointments of the dependents of Government employees in which the Medical Invalidation as on 31.7.1996, the cases of compassionate appointments of the dependents of the Government employees in which the Medical Invalidation certificates of the Government Employees have been received on or before 31.7.1996 in the respective Departments/Offices may also be considered and disposed off by the concerned appointing authorities as per the orders/instructions issued on the scheme though such Government Employees were permitted to retire on or after 1.8.1996 due to administrative reasons. In respect of the cases/proposals for compassionate appointments under the scheme in question that arose on or after 01.08.1996 it has been decided that instructions will be issued separately and accordingly the same had been issued in the Government Memo. fifth & sixth read above.

4. For all other cases of compassionate appointments on Medical invalidation grounds that arose on or after 1.8.1996, orders have been issued in the G.O. seventh read above prescribing suitable safeguards and procedures duly constituting the Medical Teams (Medical Boards); District Level Committee of Officers and State Level Committee of Officers to prevent any misuse of the scheme. It has been ordered therein, among other things, that each case of appointment under the scheme of compassionate appointment on Medical Invalidation would be on the basis of recommendation of the District Level Committee of Officers which in turn will be based on the recommendation of the Medical report of team of Doctors and the recommendation of the District Level Committee will be examined by a State Level Committee and finally the proposal would be placed before the Council of Ministers for approval and only after obtaining prior approval of the Government the appointing authorities are permitted to retire the Government employee on grounds of Medical Invalidation and to issue the appointment orders to the dependents of the Government employees who retire on Medical Invalidation.

5. Government have reviewed the orders issued in the G.O. seventh read above and decided to restrict the scrutiny of the proposals of compassionate appointments on Medical Invalidation in respect of cases pertaining to Offices at District Level and below to the District Level Committee itself without reference to the State Level Committee and the State Level Committee will be functional in the cases of compassionate appointments on Medical invalidation only in respect of Heads of Departments and Departments of Secretariat.

5. Accordingly, in supercession of orders issued in the G.O. seventh read above and in partial modification of the orders issued in the G.O. first read above on the

scheme of compassionate appointments to the dependents of the Government employees who retire on medical invalidation, the following orders are issued:-

(i) At District level, a team of doctors shall furnish the Medical Report to a District Level Committee of Officers. Accordingly, Government hereby constitute the medical team (Medical Boards) as follows:-

(a) Where there are teaching hospitals, other than Ranga Reddy and Hyderabad Urban Districts, the Medical team (Medical Board) shall consist of the Superintendent of the Government General Hospital and two doctors of the cadre of Civil Surgeon nominated by the Superintendent of Government General Hospital, among them one should be a specialist in the disease/illness with which the employee is suffering and seeking Medical Invalidation and in case of a lady employee seeking medical invalidation, of the two Civil Surgeons, one should be a lady Civil Surgeon.

(b) In the case of Ranga Reddy and Hyderabad Urban Districts, the medical boards already existing in Osmania General Hospital and Gandhi General Hospital shall constitute the team of doctors (Medical boards) respectively.

(c) In all other districts, the District Co-ordinator of the District Headquarters Hospital of Andhra Pradesh Vaidya Vidhana Parishad and two Civil Surgeons nominated by the District Co-ordinator of whom one shall be from the speciality of the disease with which the employee is suffering from, shall constitute the medical team. In case it is a woman employee seeking medical invalidation, of the two Civil Surgeons, one should be lady Civil Surgeon. Also where the District Headquarters Hospital of Andhra Pradesh Vaidya Vidhana Parishad does not have necessary expertise to decide the matter for want of the concerned specialist doctor, it may refer the case to the

nearest teaching hospital for obtaining their opinion before making their recommendations.

(d) As and when a Government employee seeks and applies for retirement on Medical grounds, the concerned appointing authority shall refer the case to the team of Doctors (Medical Board) mentioned above.

(ii) The appointing authority, under whom the employee seeking medical invalidation is working, shall, after receipt of the Medical board's recommendations refer the matter to a District Level Committee of Officers for scrutiny and its recommendations. Government, hereby, constitute the District Level Committee of officers with the following:-

1. District Collector Chairman
2. District Medical & Health Officer Member
3. District Head of the Department..... Member/Convenor

in which the employee is seeking retirement on Medical invalidation.

The District Level Committee shall consider the Medical Invalidation report given by the Medical Board constituted in para 5(1) above and scrutinize the proposals for compassionate appointments on Medical Invalidation strictly in accordance with the guidelines and conditions stipulated in the existing instructions on the scheme.

(iii) For scrutiny and for making recommendations in respect of cases of Government Employees of Heads of Departments/Secretariat Departments, a State Level Committee of Officers is hereby constituted with the following:-

1. Special Chief Secretary/ Principal Secretary to Chairman
Government nominated by the Government
2. Prl. Secretary/Secretary to Government Health Member
Medical & Family Welfare Department
3. Director of Medical Education Member
4. Secretary to Government of the Department in Member
which the employee is seeking retirement on
Medical Invalidation
5. Dy. Secretary/Joint Secretary/Additional Secretary Member/Convener
to Government HM&FW Department

The State Level Committee shall consider the Medical Invalidation report given by the Medical Board constituted in para 5(1) above and scrutinize the proposals for compassionate appointments on Medical Invalidation in accordance with the guide lines and conditions stipulated in the existing instructions in the scheme.

- (iv) The District Collectors who are heading the District Level Committees, shall send the recommendations of the District Level Committees to the concerned District Head of the Department.
- (v) In case of Government employees of Heads of Departments/Secretariat Departments, the proposals shall be placed before the State Level Committee of Officers directly through Health, Medical & Family Welfare

Department in Secretariat based on the recommendations of the Medical Board.

- (vi) In respect of employees working in the Heads of Departments/Secretariat Departments, the Convener of the State Level Committee of Officers shall send the recommendations of the State Level Committee in each case to the concerned Principal Secretary/Secretary to Government of the Secretariat Department or to the Head of the Department concerned for issue of appropriate orders.

- (vii) Only where the State Level Committee of Officers makes a clear recommendation for retirement on Medical Invalidation, the concerned Department of Secretariat/Head of the Department shall issue necessary orders permitting the Government employees to retire on grounds of Medical Invalidation and to appoint the dependents of such Government employees who are permitted to retire on Medical Invalidation as per the other existing instructions on the scheme. Such compassionate appointments will be confined only to the department in which retirement of the employee on Medical Invalidation was ordered. In case of Departments of Secretariat it is single unit except Law and Finance Departments.

- (viii) Similarly only where the District Level Committee recommends retirement on Medical Invalidation, the respective District Head of the Department/appointing authority of the Districts shall issue necessary orders permitting the Government employees to retire on grounds of Medical Invalidation and to appoint the dependents of such Government

employees who are permitted to retire on Medical Invalidation as per the other existing instructions on the scheme. Such compassionate appointments will be confined only to the department in which retirement of the employee on Medical Invalidation was ordered as per the existing instructions on the scheme.

6. Government also direct that the cases/proposals of compassionate appointments to the dependents of Government employees who retired on medical invalidation that arose between 1-8-1996 and to date, shall also be processed and disposed off as per these orders. The medical certificates that were already obtained earlier in these cases shall not be taken as criteria and the procedure laid down in these revised orders shall be followed even in the cases that arose on or after 1-8-1996. Further only in the cases of death of such Government employees in whose cases medical invalidation certificates were received on or after 1-8-1996 and orders of retirement on medical invalidation were issued, the medical invalidation certificates issued earlier for such persons should hold good and the rest of the procedure as envisaged in para 5 (ii) and (viii) in these orders shall be followed. For cases falling between 1-8-1996 and the date of issue of this order, the District will be taken as a unit instead of the Department for calculating the vacancies.

7. All such cases where appointments under Medical Invalidation grounds were made must be reported in detail by the District Head of the Department along with copies of the orders justifying the appointment orders under Medical Invalidation to the concerned Administrative Department in Secretariat.

8. All the Departments of Secretariat/All the Heads of Departments/All the District Collectors and all the appointing authorities shall follow the above instructions, scrupulously without any deviation.

9. Necessary amendments to the Article 442 of Andhra Pradesh Pension Code shall be issued separately by Finance & Planning (FW) Department.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**N.V.H. SASTRY
SECRETARY TO GOVERNMENT (SER)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Memo No.65073/Ser.A/98-1

Dated:6-11-1998

Sub:- Public Services – Subordinate Services – Compassionate appointment of Son/Daughter/Spouse of the Government Employee who retire on Medical Invalidation – Further orders – Issued.

Ref:- G.O.Ms.No.214, Genl. Admn. (Ser.A) Dept., dated 9-6-1998.

* * *

In the G.O. cited, orders have been issued prescribing suitable safeguards and procedure in order to have greater scrutiny of all the proposals relating to compassionate appointments due to Medical Invalidation and to prevent misuse of the scheme, duly constituting, among other things, a District Level Committees of Officers in each District, under the Chairmanship of the concerned District Collector for considering the Medical invalidation reports given by the Medical Boards and for scrutiny of the proposals relating to compassionate appointments on medical invalidations strictly in accordance with the guidelines and conditions stipulated in the existing instructions on the scheme.

2. All the District Collectors are requested to ensure that the meeting of the District Level Committee of Officers constituted in the G.O. cited is held atleast once in a month for considering the Medical Invalidation cases.

**N.V.H. SASTRY
SECRETARY TO GOVERNMENT(SER)**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT

Memo No.71558/Ser.A/98-1

Dated:23-11-1998

Sub:- Public Services – Compassionate appointment of dependents of Government Employees who retire on Medical Invalidation – Applicable to the employees of Municipal Corporations – Clarification – Issued – Reg.

- Ref:- 1. G.O.Ms.No.687, Genl. Admn. (Ser.A) Dept., dated 3-10-1977.
2. G.O.Ms.No.699, MA (HMA&UD) Dept., dated 28-8-1978.
3. G.O.Ms.No.504, Genl. Admn.(Ser.A)Dept., dated 30-7-1980.
4. G.O.Ms.No.55, HMA&UD Dept., dated 21-11-1981.
5. G.O.Ms.No.214, Genl. Admn. (Ser.A) Dept., dated 9-6-1998.
6. From the District Collector, Guntur, Rc.No.2385/98/B5, dt.11.11.1998.

* * *

The attention of the District Collector, Guntur is invited to his letter sixth cited and he is informed that the orders issued by Government in General Administration (Ser.A) Department from time to time on the schemes of compassionate appointments to the dependents of Government employees who die in harness as well as compassionate appointments to the dependents of Government employees who retire on Medical Invalidation, are applicable to Government servants only but not to employees of Municipal Corporations and Municipalities. However the above schemes and the orders issued on these schemes from time to time by Government in General Administration Department have been adopted and made applicable to the employees of the Municipal Corporations and Municipalities by Government in Municipal Administration and Urban Development Department by issuing separate orders, viz., the orders issued in the G.Os first and third cited were extended in favour of the spouse or dependent children of the employees of Municipalities and Municipal Corporations who die in harness while in service or who retire on medical invalidation, in the G.Os second and fourth cited respectively.

2. Similarly, unless the orders issued in the G.O. fifth cited have been adopted and made applicable to the employees of the Municipal Corporations

and Municipalities by the Government in Municipal Administration and Urban Development Department to the extent necessary to the context of these orders as per the service conditions of these employees by issuing separate orders, these orders are not applicable to the employees of Municipalities and Municipal Corporations automatically.

N.V.H. SASTRY
SECRETARY TO GOVERNMENT (SER)

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services – Subordinate Services – Compassionate appointment of son/daughter/spouse of the Government employees who retire on Medical Invalidation – Further orders – Issued.

GOVERNMENT ADMINISTRATION (SER.A) DEPARTMENT

G.O.Ms.No.570

Dated: 17.12.1998

Read the following:-

G.O.Ms.No.214, G.A. (Ser.A) Dept., dt.9-6-1998.

* * *

ORDER :-

In the G.O. read above, orders have been issued prescribing suitable safeguards and procedures duly constituting the Medical Teams (Medical Boards), District Level Committee of Officers and State Level Committee of Officers to prevent any misuse of the scheme of compassionate appointments to the dependents of Government employees who retire on Medical Invalidation.

Among other things, in para 5(iii) and para 5(v) of the G.O. read above, it has been ordered as follows, respectively:-

Para 5 (iii):- For scrutiny and for making recommendations in respect of cases of Government Employees of Heads of Departments/Secretariat Departments, a State Level Committee of Officers is hereby constituted with the following:-

1. Special Chief Secretary/ Principal Secretary to Chairman
Government nominated by the Government
2. Prl. Secretary/Secretary to Government Health Member
Medical & Family Welfare Department
3. Director of Medical Education Member

4. Secretary to Government of the Department in Member which the employee is seeking retirement on Medical Invalidation
5. Dy. Secretary/Joint Secretary/Additional Member/Convener Secretary to Government HM&FW Department

Para 5(v):- In cases of Government employees of Heads of Departments/Secretariat Departments, the proposals shall be placed before the State Level Committee of Officers directly through Health, Medical & Family Welfare Department in Secretariat based on the recommendations of the Medical Board.

Government have now decided that the Deputy Secretary/Joint Secretary/Additional Secretary of General Administration (Services) Department, shall be the Member/Convener of the State Level Committee of Officers and the proposals in respect of the cases of Government employees of Heads of Departments/ Secretariat Departments shall be placed before the State Level Committee of Officers through General Administration (Services) Department in Secretariat based on the recommendations of the Medical Board.

Accordingly, the following amendments are issued to para 5(iii) and 5(v) of the G.O.Ms.No. 214 General Administration (Ser.A) Department, dated 09-06-1998.

A M E N D M E N T S

(a) In para 5(iii), among the composition of Officers, in the State Level Committee, for the expression” Deputy Secretary/ Joint Secretary/ Addl. Secretary to Government, HM & FW Department”, the expression “Deputy Secretary Joint Secretary/ Addl. Secretary to Government, Genl. Admn. (Ser.) Department” shall be substituted.

(b) For the existing para 5(v), the following shall be substituted, namely:-

“(v) In cases of Government employees of Heads of Departments/ Secretariat Departments, the proposals shall be placed before the State Level Committee of Officers through General Administration (Services) Department in Secretariat based on the recommendations of the Medical Board.”

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**V. ANANDRAU,
CHIEF SECRETARY TO GOVERNMENT.**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Memo No. 4241/Ser.A/99-1

Dated: 28-01-1999.

Sub:- Public Services – Subordinate Services – Compassionate appointment of Son/daughter spouse of the Government employees who retire on Medical Invalidation – Further Instructions – Reg.

Ref:- 1. G.O.Ms.No. 214, Genl. Admn. (Ser.A) Dept., dated 9.6.1998.

2. G.O.Ms.No. 570, Genl. Admn. (Ser.A) Dept., dated 17.12.1998.

* * *

In the G.O. second cited orders have been issued amending the G.O. first cited to the effect that the Deputy Secretary/ Joint Secretary/ Additional Secretary to Government of General Administration (Services) Department, shall be the Member/Convener of the State Level Committee of Officers and the proposals in respect o the cases of Government employees of Heads of Departments/ Secretariat Departments shall be placed before the State Level Committee of Officers through General Administration (Services) Department in Secretariat based on the recommendations of the Medical Board.

2. All the Heads of Departments are therefore requested to send the proposals in respect of their employees relating to retirement of Government employees on Medical Invalidation and consequential proposals for compassionate appointments to their dependents along with their recommendations, in the proforma enclosed, to this Department through their respective administrative departments in Secretariat for placing before the State Level Committee of Officers for their consideration.
3. All the Departments of Secretariat are also requested to send the proposals if any, in respect of the employees of Secretariat Departments in the

proforma enclosed for placing before the State Level Committee of Officers for their consideration and recommendations.

N.V.H. SASTRY
SECRETARY TO GOVERNMENT (SER.)

PROFORMA TO BE FILLED UP FOR MEDICAL INVALIDATION CASES

1. Name of the retiring employee & :
his date of Birth
2. Name of the Medical Board by :
which the Medical Invalidation
Certificate was issued and the date
on which the said certificate was
issued.
3. Whether the certificate is issued in :
accordance with the orders issued
in G.O. Ms.No. 214, G.A. (Ser.A)
Dept. dated 09.06.1998.
4. Whether the employee has already :
been retired on Medical
Invalidation, if so, the date on
which he was retired and the
service left to attain the age of
Superannuation as on that date.
5. Whether the employee is having 5 :
years of service for attaining the
age of Superannuation as on the
date of retiring on Medical
Invalidation.
6. If the employee is still in service :
what is the service left to attain the
age of Superannuation.
7. Whether the proposals fulfill the
conditions laid down in
G.O.Ms. No.504, G.A. (Ser.A)
Dept., dated 30.07.80 and
G.O.Ms.No.309, G.A. (Ser.A)
Dept., dated 04.07.1985, If so,
a) Whether the conditions of the
family is indigent and in great

- distress.
- b) Relationship of the applicant for compassionate appointment with the retiring person :
 - c) Whether the application was submitted within a period of one year from the date of retirement of Government Servant.
8. Date of Birth and Age of the applicant who applied for Compassionate appointment :
 9. Qualifications of the applicant who applied for compassionate appointment :
 10. Post to which the applicant is eligible (Jr. Asst. or equivalent post or any other lower post).
 11. Whether vacancy is available to appoint the applicant in the Office :

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo.No.31461Ser-A/99-1

Dated 31-05-1999

Sub:- Public Services - Subordinate services - compassionate appointment of dependents of the Government employees who retire on Medical Invalidation – Regarding.

- Ref:-**
1. G.O.Ms.No.214, G.A. (Ser-A) Dept., dt: 9-6-1998
 2. G.O.Ms.No.570, G.A. (Ser-A) Dept., dt: 17-12-1998.

In the G.O. second cited orders have been issued prescribing suitable safeguard and procedures duly constituting the Medical Teams (Medical Boards), District Level Committee of Officers and State Level Committee of officers to prevent any misuse of the scheme of compassionate appointments to the dependents of Government employees who retire on Medical Invalidation.

2. Among other things, in para 5(1) of the G.O. first cited, while constituting Medical teams (Medical Boards) for issuing Medical Reports/ Certificates to the Government employees who are seeking retirement on Medical Invalidation, it has been ordered therein that among the Medical teams (Medical Boards) one shall be a specialist in the disease/illness with which the employee is suffering from and seeking Medical Invalidation and in case of lady employees seeking Medical Invalidation, there shall be a lady civil surgeon in the Medical Board.

3. The State Level Committee of Officers during their meeting on 19.04.1999 under Chairmanship of Special Chief Secretary to Government and Chairman, Commissionerate of Inquiries, General Administration Department, while scrutinizing the proposals relating to retirement on Medical Invalidation and consequential proposals for compassionate appointments to the dependents of Government employees of Heads of Departments/ Secretariat Departments have observed during consideration of the cases that the Medical Boards were not found to include certain specialties as ordered in the G.O. first cited to evaluate the cases thoroughly and

therefore recommended for issue of suitable instructions in this regard so that in future medical examinations result in proper evaluation.

4. The Director of Medical Education and the Commissioner of Andhra Pradesh Vaidya Vidhana Parishad are therefore requested to issue suitable instructions to the Superintendents of Teaching Hospitals and to the District Co-ordinators of the Hospitals in the District Head Quarters respectively, for inclusion of specialist in the disease/ illness with which the employee is suffering from and seeking Medical Invalidation and in case of a lady employee to include a lady Civil Surgeon in the Medical Teams (Medical Boards) in accordance with the orders issued in the G.O. first cited in order to ensure that in future Medical examinations result in proper evaluations.

N.V.H. SASTRY
Secretary to Government (Services)

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo.No.26983/Ser-A/99-1

Dated 01-08-1999

Sub:- Public Services - Compassionate appointment of dependents of the Government employees who retire on Medical Invalidation – Regarding.

- Ref:-**
1. G.O.Ms.No.214, G.A. (Ser-A) Dept., dt: 9-6-1998
 2. Govt. Lr.No.506/Ser.A/99-2, GAD, dt.16.4.99 addressed to the Registrar High Court of A.P.
 3. From the District Collector, Anantapur, Lr.Rc.No.2674/99 (A3), dt.4.5.1999.

The attention of the District Collector, Anantapur is invited to his letter third cited and he is informed that in the letter second cited, Government have accepted the proposal of High Court of Andhra Pradesh for nominating the Committees by High Court of Andhra Pradesh, as proposed at the District and State Level duly associating the Medical experts on those District and State Level Committees in respect of the cases of the Judicial Employees who are seeking retirement on Medical Invalidation and consequential compassionate appointments to their dependents. Therefore, the Committee constituted in the G.O.first cited need not entertain the cases of Judicial Employees seeking permission to retire on Medical Invalidation and consequential benefits of compassionate appointments.

**N.V.H. SASTRY
Secretary to Government (Services)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo.No.36299/Ser-A/99-1

Dated 25-06-1999

Sub:- Public Services - Subordinate services - compassionate appointment of dependents of the Government employees who retire on Medical Invalidation – Regarding.

- Ref:-**
1. G.O.Ms.No.309, G.A. (Ser-A) Dept., dt: 4-7-1985
 2. G.O.Ms.No.214, G.A. (Ser-A) Dept., dt: 9-6-1998
 3. G.O.Ms.No.570, G.A. (Ser-A) Dept., dt: 17-12-1998.

In the G.O. second cited orders have been issued that the benefit of compassionate appointments should be confined to the cases where the Government servants retire on Medical Invalidation five (5) years before they attain the age of superannuation irrespective of the age of superannuation prescribed for the posts and services.

2. In the G.Os. 2nd and 3rd cited orders have been issued prescribing suitable safeguards and procedures duly constituting the Medical Teams (Medical Boards). District Level Committee of Officers and State Level Committee of Officers to prevent any misuse of the scheme of the compassionate appointments to the dependents of Government employees who retire on Medical Invalidation.

3. The State Level Committee of Officers during their meeting on 19.4.1999 under the Chairmanship of Special Chief Secretary to Government and Chairman, Commissionerate of Inquiries, General Administration Departments, while scrutinizing the proposals relating to retirement on Medical Invalidation and consequential proposals for compassionate appointments to the dependents of Government employees of Heads of Departments/ Secretariat Departments have observed during consideration of the cases that by the time the Committee consider these cases, the individuals in certain cases are not having five (5)

years of service before they attain the age of superannuation, as on the date of retirements on Medical Invalidation, if considered and orders. The State Level Committee has therefore deferred consideration of such cases pending clarification as to the date from which five (5) years of service is to be reckoned i.e., from the date of issue of medical certificate or from the date of issue of retirement orders.

4. It is hereby clarified that the benefit of compassionate appointment will be applicable only to those Government employees who retire on Medical Invalidation five (5) years before they attain the age of superannuation. Therefore the required period of 5 years of left over service is to be reckoned from the date of issue of orders of retirement on Medical Invalidation. It is further clarified that in cases where the Government employees do not have five (5) years of service before the employees attain the age of superannuation at the time of considering such cases by the State Level Committee or District Level Committees, the respective Committees after scrutiny of Medical Invalidation certificates in those cases may be recommend only for retirement of such Government employees on Medical Invalidation as per the certificate issued by the Medical Board.

N.V.H. SASTRY
Secretary to Government (Services)

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo.No.8421/Ser-A/99-7

Dated 27-07-1999

Sub:- Public Services - Subordinate services - compassionate appointment of dependents of the deceased Government employees as well as Government employees who retire on Medical Invalidation – - Further – Instructions – Issued - Regarding.

- Ref:-**
1. G.O.Ms.No.687, G.A. (Ser-A) Dept., dt: 3-10-1977
 2. Govt. Memo No.618/Ser-A/78-11, dt: 17-12-1979.
 3. G.O.Ms.No.504, G.A. (Ser-A) Dept., dt: 30-7-1980.

In the G.O. first cited orders were issued for providing permanent relief to the deserving bereaved members of the family of the deceased Government servants by providing a job to the spouse of the dependent children of Government Servants who die in harness while in service, subject to the conditions mentioned therein. In the Memo second cited, certain clarifications were issued in regard to the scope of the orders issued in the G.O.first cited. In the G.O. third cited while issuing orders for appointments of spouse/son/daughter of a Government employee who retires on medical invalidation subject to the conditions specified therein, it was also ordered therein that the clarifications issued in the Memo second cited shall also apply to the cases of compassionate appointments on Medical Invalidation to the extent necessary to the context of those orders.

2. It has been clarified, among other things, in item (3) of the Government Memo. second cited that the person seeking employment can declare that no other member in the family is earning and in case, the declaration is found defective at a latter date, his/her service liable to be terminated besides any other action that would be taken under law.

3. Government further direct that in cases of compassionate appointments to the dependents of deceased government employees who die in harness while in

service as well as to the dependents of Government Employees who retire on Medical Invalidation, the appointment orders must be issued only after the appointing authority makes an enquiry and comes to the conclusion that there is no earning member in the family other than the applicant and that he appends a certificate accordingly in the appointment order.

N.V.H. SASTRY
Secretary to Government (Services)

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo.No.46187/Ser-A/99-3

Dated 06-09-1999

Sub:- Public Services - Subordinate services - compassionate appointment of dependents of the Government employees who retire on Medical Invalidation – Regarding.

- Ref:-**
1. G.O.Ms.No.214, G.A. (Ser-A) Dept., dt: 9-6-1998
 2. G.O.Ms.No.570, G.A. (Ser-A) Dept., dt: 17-12-1998.
 3. Govt. Memo No.31461/Ser-A/99-1, G.A.D., dt: 31-05-1999

In the G.Os. cited orders have been issued prescribing suitable safeguards and procedures duly constituting the Medical Teams (Medical Boards), District Level Committee of Officers and State Level Committee of Officers to prevent any misuse of the scheme of the compassionate appointments to the dependents of Government employees who retire on Medical Invalidation.

2. Among other things, in para 5(1) of the G.O.first cited while constituting Medical Teams (Medical Boards) for issuing Medical Reports/ Certificates to the Government employees who are seeking retirement on Medical Invalidation. It has been ordered therein that among the Medical Teams (Medical Boards) one shall be a specialist in the disease/ illness with which the employee is suffering

from and seeking Medical Invalidation and in case of a lady employee seeking medical invalidation there shall be a lady Civil Surgeon in the Medical Board.

3. In the Government Memo. third cited the Director of Medical Education and the Commissioner of Andhra Pradesh Vaidhya Vidhana Parishad are requested to issue suitable instructions to the Superintendents of Teaching Hospitals and to the District Co-ordinators of the Hospitals in the District Head Quarters respectively, for inclusion of a specialist in the disease/illness with which the employee is suffering from and seeking Medical Invalidation and in case of a lady employee to include a lady Civil Surgeon in the Medical Teams (Medical Boards) in accordance with the orders issued in the G.O. first cited in order to ensure that in future Medical examinations result in proper evaluations.

4. The State Level Committee of Officers during their meeting on 07.08.1999 under the Chairmanship of Special Chief Secretary to Government and Chairman, Commissionerate of Inquiries General Administration Department, while scrutinising the proposals relating to retirement on Medical Invalidation and consequential proposals for compassionate appointments to the dependents of certain Government employees of Heads of Departments have observed during consideration of the cases that the name designation and specialisation of the Civil Surgeons who have issued the Medical Invalidation Certificates are not being indicated in the Medical Invalidation Certificates. Therefore it is very difficult to identify as to wherever the Medical Boards consist of the Specialists in the disease/illness with which the employees suffering from and seeking medical invalidation. Therefore the State Level Committee of Officers recommended for issue of suitable instructions in this regard.

5. The Director of Medical Education and the Commissioner of Andhra Pradesh Vaidhya Vidhana Parishad are therefore requested to issue suitable instructions to the Superintendents of Teaching Hospitals and to the District Co-ordinators of the Hospitals in the District Head quarters respectively to ensure that the name (in Block letters), designation and specialisation of the Members of the Medical Board, who are issuing the Medical invalidation certificates, be indicated specifically in the Medical Invalidation Certificates.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SER.)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

Circular Memo. No.54016/Ser.A/99-1

dated 06-10-1999

Sub: Public Services - Compassionate appointment of Spouse of the Government employee who retired on medical invalidation - Observation of upper age limit - Certain clarification - Issued.

Ref: 1. G.O.Ms.No.687, Genl.Admn. (Ser.A) Dept., dt.3-10-1977.
2. Govt. Memo.No.618/Ser.A/78-11, G.A.D., dt.17-12-1979.
3. G.O.Ms.No.504, Genl.Admn. (Ser.A) Dept., dt.30-7-1980.
4. Govt. Memo.No.1094/Ser.A/92-1, G.A.D., dt.23-12-1992.

* * *

In item (16) of Government Memo 2nd cited, it was clarified among other things, that if the eligible children of the deceased Government servant are minors, his/her spouse may seek employment under the scheme and in such cases, no upper age limit need be prescribed. Subsequently it has been further clarified in Government Memo 4th cited that the spouse of the deceased employee be appointed initially on temporary basis and if such appointment requires relaxation of age, necessary proposals shall be sent to the administrative department concerned in Government for relaxation of the age rule.

2. In G.O. 3rd cited, orders have been issued for appointment of son/daughter/spouse of a Government employee, who retires on medical invalidation subject to the conditions specified therein, as also in various orders issued on the scheme from time to time. In para (4) of the aforesaid G.O. it has been ordered that the clarifications issued in Memo 2nd cited shall also apply to the case of compassionate appointment under this G.O. to the extent necessary to those orders.

3. However, cases are being referred to Government seeking clarifications on the upper age relaxation in case of spouse of the Government employee who retires on medical invalidation for providing compassionate appointments.

4. It is clarified that upper age limit concession is allowed in case of compassionate appointment in respect of spouse of a Government employee, who retires on medical invalidation subject to the condition that one should have completed 18 years of age and should not have completed the age of superannuation as per rules as on the date of such application. As such, in case of appointments to the post of Junior Assistant or equivalent post etc., the spouse of the Government employee who retires on medical invalidation may be appointed initially on temporary basis by the appointing authority and if such an appointment requires relaxation of age, necessary proposals shall be sent to the concerned administrative department in Government for taking further action for relaxation of the upper age rule. However in case of Compassionate appointments to the posts carrying the scale of pay less than that of Junior Assistant, the Heads of Departments, concerned are competent under rule 32 of A.P. State and sub-ordinate Service Rules 1996 for such upper age relaxation in respect of spouse of the Government employee who retires on Medical Invalidation.

**N.V.H. SASTRY,
SECRETARY TO GOVERNMENT (SER.)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT**

Memo.No.68216/Ser-A/99-1

Dated 15-12-1999

Sub:- Public Services - Subordinate services - compassionate appointment of Son/Daughter spouse of the Govt. employees who retire on Medical Invalidation - Further Instructions - Regarding.

- Ref:-**
1. G.O.Ms.No.214, G.A. (Ser-A) Dept., dt: 9-6-1998
 2. G.O.Ms.No.570, G.A. (Ser-A) Dept., dt: 17-12-1998.
 3. Govt. Memo. No.4241/Ser-A/99-1, Dt. 28-1-1999.

In the G.O. second cited orders have been issued amending the G.O. first cited to the effect that the Deputy Secretary/ Joint Secretary/ Additional Secretary to Government of General Administration (Services) Department, shall be the member/ Convenor of the State Level Committee of Officers and the proposals in respect of the cases of Government employees of Heads of Departments/Secretariat Departments shall be placed before the State Level Committee of Officers through General Administration (Services) Department in Secretariat based on the recommendations of the Medical Board.

2. In the Government Memo. third cited a proforma has been prescribed to Heads of Departments and Departments of Secretariat for submitting the proposals of retirement on Medical Invalidation as well as consequential proposals of compassionate appointments on medical invalidation in respect of the cases of Heads of Departments and Departments of Secretariat for placing before State Level Committee for their consideration. The proforma prescribed in the Govt. Memo. third cited has been reviewed and a revised proforma is enclosed..

3. All the Heads of Departments are therefore requested to send the proposals in respect of their employees relating to retirement on Medical Invalidation and consequential proposals for compassionate appointments to their dependents along with their recommendations, in the proforma enclosed to this Department through

their respective administration departments in Secretariat for placing before the State Level Committee of officers for their considerations and recommendations.

4. All the Department of Secretariat are also requested to send the proposals if any, respect of the employees of Secretariat departments in the proforma enclosed for placing before the State Level Committee of officers for their consideration and recommendations.

N.V.H. SASTRY

Secretary to government (Services)

PROFORMA TO BE FILLED UP FOR MEDICAL INVALIDATON CASES

1. Name of the retiring employees :
2. Date of the Birth :
3. Designation :
4. Date of Superannuation :
5. Name of the Medical Board by which the :
Medical Invalidation Certificate was issued
and the date on which the said certificate
was issued.
6. Whether the certificate is issued in :
accordance with the orders issued in
G.O.Ms.No.214, G.A. (Ser-A) Dept. dated
09-06-1998 read with Govt. Memo No.
31481/Ser.A /99-1, dt. 31-5-99 and Govt.
Memo.No.31461/Ser.A/99-3 dt. 6-9-99.
7. Whether the employee has already been :
retired on Medical Invalidation, if so, the
date on which he was retired and the
service left to attain the age of
Superannuation as on that date.

8. Whether the employee is having 5 years of service for attaining the age of Superannuation as on the date of retiring on Medical Invalidation. :
9. If the employee is still in service what is the service left to attain the age of Superannuation. :
10. Whether the proposal fulfills the conditions laid down in G.O.Ms.No.504 G.A. (Ser.A) Dept, dated 30-07-80 and G.O.Ms.No.309, G.A. (Ser.A) Dept,, dated:04-07-1985, if so, :
- (a) whether the conditions of the family is indigent and an great distress.
- (b) Whether the appointing authority made an enquiry and came to the conclusion that the family of the government servant being retired on medical grounds has no other means of subsistence/support except by government giving employment to the dependant as proposed. :
- (c) Relationship of the applicant for compassionate appointment with the retiring person. :

- (d) whether the application was submitted :
with in a period of one year from the date of
retirement of Government servant.
11. Date of birth and Age of the applicant who :
applied for Compassionate appointment.
12. Qualifications of the applicant who applied :
for Compassionate appointment.
13. Post to which the applicant is eligible (jr. :
Asst. or equivalent post or any other lower
post)
14. Whether vacancy is available to appoint the :
applicant in the Office.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER-A) DEPARTMENT

G.O.Note.No.59912/Ser-A/98-5

Dated 25-01-2000

Sub:- P.S. compassionate appointments of Son/Daughter spouse of the Government employee who retired on Medical Invalidation - Particulars called for - Reg.

Ref:- 1. Govt. Memo.No.59912,/ (Ser-A)/98-4, dated:21-01-2000.

The attention of all the Departments of Secretariat invited to the Government Memo. cited and they are requested to obtain information on the following points that were mentioned in the memo cited, in respect of the Offices of the Heads of Departments under their administrative control and furnish the consolidated information along with the information of their Department in Secretariat by 29-01-2000 positively.

- (a) The number of cases of compassionate appointments to the dependents of Government employees who retired on Medical Invalidation that are pending on or before 31-07-1996 for want of vacancies.
- (b) The number of cases of compassionate appointments on Medical Invalidation that are pending during the period from 01-08-96 to 09-06-1998 for want of vacancies in those Departments.
- (c) The number of cases of Government employees who were actually having (5) years left over service as on the date of issue of Medical Invalidation certificate but subsequently do not have (5) years of services on the date of considering the case by the State Level Committee.

2. All the Heads of Departments are requested to furnish the information called for in the Government Memo. cited to their respective administrative departments in Secretariat in order to enable their administrative department in Secretariat to furnish consolidated report to General Administration Department.

N.V.H. SASTRY
Secretary to government (Services)

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Service -Subordinate Services - Compassionate Appointment of Son / Daughter/Spouse of the Government Employees who Retire on Medical Invalidation scheme Dispensed with - Orders - Issued

GENERAL ADMINISTRATION (SER-A) DEPARTMENT

G.O.Ms.No.202

Dated:27-04-2002

Read the following:-

1. G.O.Ms.No.504, G.A. (Ser-A) Deptt., dt. 30-07-1980
2. G.O.Ms.No.309, G.A. (Ser-A) Deptt., dt. 04-07-1985
3. G.O.Ms.No.214, G.A. (Ser-A) Deptt., dt. 09-06-1998.

ORDER:

Whereas in the G.Os, first, second and third read above Government issued orders for appointment of a son/daughter/spouse of the Government Employees who retire from service on Medical Invalidation under article 441 of the Andhra Pradesh Pension Code (Volume-I) subject to certain conditions specified therein, including a restriction that this benefit would be applicable to only those Government Employees who retire on medical invalidation (five) years before the employees attain the age of Superannuation.

2. And whereas the High Court of Andhra Pradesh in W.P.No.13489/2000 and batch, in its judgement dated 12-10-2001, held that the scheme of compassionate appointment to dependents of Government employees who retire on medical invalidation is unconstitutional and violative of Article 16 of Constitution of India.

3. And whereas, after careful examination of this Judgement of the High Court of Andhra Pradesh, the Government have decided to dispense with the scheme of Compassionate appointment to dependents of Government Employees who retire on Medical Invalidation as the same is violative of the Article 16 of constitution of India.

4. Accordingly, the orders issued in the G.Os. first, second and third read above are hereby cancelled. Consequently, the orders / instructions issued from time to time on the scheme of compassionate appointment to dependents of Government Employees who retire on Medical Invalidation, shall be deemed to have been cancelled.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**P.V. RAO,
Chief Secretary to Government**

To
The All Departments of Secretariat.
The All Heads of Departments.
All District Collectors.
All District Judges.
All Chief Executive Officers, Zilla Praja Parishad, Andhara Pradesh.
The Principals of All Medical Colleges in Andhra Pradesh.
All the Superintendents of Government General Hospital,
Visakhapatnam/Kakinada/Guntur/Warangal/Tirupati/Kurool/Osmania General
Hospital, Andhra Pradesh, Hyderabad/Gandhi General Hospital, Secunderabad.
All District Co-ordinators of Hospitals/District Head Quarters Hospitals.
Copy to:
The Health Medical & Family Welfare Department.
The Finance Department.
The General Administration (Cabinet) Department.

The Law (e) Department

The Director of Medical Education, Andhra Pradesh, Hyderabad.

SF/SC

(FORWARDED BY ORDER)

SECTION OFFICER

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services-Subordinate Service -Compassionate Appointment of Son/Daughter/
Spouse of the Government Employees who retire on Medical Invalidation Scheme
Dispensed with Further - Orders - Issued.

GENERAL ADMINISTRATION (SER.A) DEPARTMENT

G.O.Ms.No.203

Dated: 27-04-2002

Read the following:

1. G.O.Ms.No.504, G.A. (Ser-A) Dept., dt.30-07-1980.
2. G.O.Ms.No.309, G.A. (Ser.A) Dept., dt.04-07-1985.
3. G.O.Ms.No.214, G.A. (Ser.A) Dept., dt.09-06-1998.
4. G.O.Ms.No.202, G.A. (Ser-A) Dept., dt.27-04-2002.

* * *

ORDER:

In the G.O. fourth read above, orders were issued canceling the Scheme of Compassionate appointment to the dependent of Government Employees who retire on Medical Invalidation, as a consequence to the judgement dated 12-10-2001 of the High Court of Andhra Pradesh in W.P.No.13489/2000 and batch.

2. The following further orders are issued in this regard:-

- (i) The scheme of Compassionate appointment to the dependents of Government Employees who retire on Medical Invalidation is in force since a long time. The appointments already so far made shall be allowed to stand as it is.

- (ii) Appointments Not so far made shall be stopped while allowing the retirement on Medical Invalidation treating such retirement as if made under rule 37 of the Andhra Pradesh Revised Pension Rules, 1980;
- (iii) Pursuant to agreement entered into with the employees Associations on 23rd April, 2001 on liberalisation of the Medical Invalidation Scheme, certain relaxations were made to consider Compassionate appointments. By this time, if any appointments were made, they may be continued.
- (iv) Pursuant to the agreement with the Joint Action Committee of employees on 24th March, 2002 on Medical Invalidation Scheme, in respect of the cases where the employees have taken retirement on Medical Invalidation, but appointments were not made to the dependents due to Administrative delay by 12th October, 2001 i.e. the date of the Judgement of the High Court of Andhra Pradesh, wherein the Scheme of Compassionate appointment in Medical Invalidation cases is held un-constitutional, the legality of providing employment under Medical Invalidation Scheme will be examined separately and orders thereon will be issued separately.
- (iv) The Finance Department who are Administratively concerned with the Andhra Pradesh Revised Pension Rules, 1980 will amend the rule 37 of Andhra Pradesh Revised Pension Rules, 1980, which was issued earlier in G.O.Ms.No.35, Finance & Planning (Fin.Pen.I) Department, dated 10-04-2000, suitably in due course.

- (vi) Any cases of retirement on medical invalidation, henceforth, shall be dealt under the relevant provisions of Andhra Pradesh Revised Pension Rules, 1980 only.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**P.V.RAO,
CHIEF SECRETARY TO GOVERNMENT.**

To

The All Departments of Secretariat.

The All Heads of Departments.

All District Collectors.

All District Judges.

All Chief Executive Officers, Zilla Praja Parishad, Andhara Pradesh.

The Principals of All Medical Colleges in Andhra Pradesh.

All the Superintendents of Government General Hospital,

Visakhapatnam/Kakinada/Guntur/Warangal/Tirupati/Kurool/Osmania General Hospital, Andhra Pradesh, Hyderabad/Gandhi General Hospital, Secunderabad.

All District Co-ordinators of Hospitals/District Head Quarters Hospitals.

Copy to:

The Health Medical & Family Welfare Department.

The Finance Department.

The General Administration (Cabinet) Department.

The Law (e) Department

The Director of Medical Education, Andhra Pradesh, Hyderabad.

SF/SC

(FORWARDED BY ORDER)

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Subordinate Services - Scheme of Compassionate Appointment to the dependents of deceased Government Employees who die in harness - Conditional appointments to the candidates who do not possess minimum Educational/Typewriting qualifications to hold the posts of Typist-cum-Assistants and Typists - Further Orders - Issued.

GENERAL ADMINISTRATION (Ser.A) DEPARTMENT

G.O.Ms.No.87

Date : 23-3-1998

Read the following:-

1. G.O.Ms.No.612, Genl. Admn. (Ser.A) Dept., dated 30-10-1991.
2. G.O.Ms.No.577, Genl. Admn. (Ser.A) Dept., dated 29-10-1993.
3. G.O.Ms.No.76, Genl. Admn. (Ser.A) Dept., dated 15-3-1995.
4. G.O.Ms.No.969, Genl. Admn. (Ser.A) Dept., dated 27-10-1995.

* * *

ORDER :-

In para 2 (vii) of the G.O. first read above, it has been ordered that where Typewriting is an essential qualification to a post of the candidates who do not possess the qualifications may be considered for appointment to such categories of posts under the scheme of compassionate appointments, subject to the condition that they should acquire such qualification within two years after such appointment. It was also ordered in para 2 (viii) of the said G.O. that the minimum qualification required to hold the post of Junior Assistant in Heads of Departments/Directorates is a Degree and in Subordinate offices Intermediate and the candidates for compassionate appointment who do not possess the said qualifications can be considered for appointment, if they possess atleast Intermediate/Tenth Class qualifications respectively by giving reasonable time to acquire higher qualification prescribed under rules to hold such post.

2. Subsequently in G.Os, second and third read above, Government have directed that a maximum, period of (3) three years to acquire Intermediate qualification and (5) five years to acquire Degree qualification

be allowed in respect of candidates appointed on compassionate grounds to the posts of Junior Assistants in Subordinate Offices and Heads of Departments and Secretariat as the case may be.

3. The Government had an occasion to review these orders and decided to bring more clarity and issue specific guidelines in such a way that the work in the offices of Secretariat Heads of Departments and District Subordinate Offices does not suffer while making conditional appointments to the dependents of deceased Government Employees to the posts of Typist-cum-Assistants and Typists in these offices. Accordingly the following orders are issued.

- (a) The dependent of deceased Government employee can be considered for conditional appointment as Typist-cum-Assistant in Secretariat Departments under the scheme of compassionate appointments with a condition to acquire the requisite typewriting qualification and educational qualification prescribed for the post within the stipulated period specified in the G.Os first and second read above provided the dependent possess atleast Intermediate and also typewriting qualification in lower grade in Telugu and English.
- (b) A dependent of the deceased Government Employee who possesses Typewriting Higher in Telugu and pass in Intermediate but does not possess the degree qualification may be considered for conditional appointment as Typist-cum-Assistant in Secretariat Departments on compassionate grounds subject to the condition that he/she should acquire the Degree qualification within a period of five years as stipulated in G.O. second read above.
- (c) Similarly a dependent of the deceased Government employee who possesses Typewriting Higher in English and pass in Intermediate but does not possess typewriting higher in Telugu and Degree may be considered for conditional

appointment as Typist-cum-Assistant in Secretariat Department on compassionate grounds, subject to the condition that he/she should acquire typewriting higher in Telugu within two years and Degree within five years, as stipulated in G.Os first and second read above.

- (d) Further, the dependent of the deceased Government employee who possesses a Degree qualification and typewriting Higher or Lower in English or Typewriting Lower in Telugu, may be considered for conditional appointment as Typist-cum-Assistant in Secretariat Departments on compassionate grounds, subject to the condition that he/she shall acquire typewriting Higher in Telugu within two years as stipulated in G.O. first read above.
- (e) If the dependents of deceased A.P. Secretariat employees possess a Degree qualification only but do not possess either typewriting higher or lower in English or typewriting Lower in Telugu shall not be considered for conditional appointment as Typist-cum-Assistant in Secretariat Departments but they may be considered for appointment as Jr. Assistant in Heads of Departments through the Nodal agency viz., General Administration (IC) Department.
- (f) The dependent of the deceased Government employee can be considered for conditional appointment as Typist in the offices of Heads of Departments and District Subordinate Offices under the scheme of compassionate appointments with a condition to acquire the requisite educational qualification and typewriting qualification prescribed for the post within the stipulated period specified in G.Os first and second read above, provided the dependent possess atleast Tenth Class qualification and also typewriting qualification in lower grade in Telugu or English.

- (g) Similarly a dependent of the deceased Government employee who possesses typewriting Higher or Lower in English or Typewriting Lower in Telugu and pass in Intermediate, but does not possess typewriting Higher in Telugu may be considered for conditional appointment as Typist in the Offices of Heads of Departments and District Sub-ordinate Offices on compassionate grounds subject to the condition that he/she shall acquire the qualification of typewriting higher in Telugu within the prescribed period stipulated in G.O. first read above.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**N.V.H. SASTRY
SECRETARY TO GOVERNMENT**

To

All Departments of Secretariat.

All Heads of Departments.

All District Collectors.

All District Judges

All Chief Executive Officers, Zilla Parishads

All District Employment Officers.

Copy to:-

The Pay and Account Officer, Hyderabad.

Genl. Admn. (SU.III)/(IC) Department

Genl. Admn. (OP.IV) Department.

All Service Sections in Genl. Admn. Department.

The Law (Scrutiny Cell) Department.

SF/SC.

// Forwarded By Order //

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT

Circular Memo.No.60681/Ser.A/2003-1

Dated: 12-8-2003.

Sub:- Public Services - Compassionate Appointments Compassionate appointments to the dependents of deceased Government Employees - Existing instructions consolidated - Communicated.

The Scheme of compassionate appointment to the dependents of deceased Government employees is in force as per the orders issued in G.O.Ms.No.687, General Administration (Ser.A) Department, dated 3-10-1977. Instructions/Clarifications/Further orders were issued from time to time in the matter. A Hand Book (Booklet No.3) containing various orders issued is prepared and communicated.

2. It is now considered desirable to communicate a summary of the orders/instructions on the scheme of compassionate appointments to the dependents of the deceased Government Employees for use of all concerned. Accordingly, a comprehensive note on the Scheme of compassionate appointment to the dependents of the deceased government employees, is enclosed.

B. ARAVINDA REDDY
SECRETARY TO GOVERNMENT (SER.)

To

All Departments of Secretariat.

All Heads of Departments.

All District Collectors.

// Forwarded By Order //

SECTION OFFICER

THE SCHEME OF COMPASSIONATE APPOINTMENT TO THE DEPENDENTS OF GOVERNMENT EMPLOYEES WHO DIED IN HARNESS AND WHO ARE FOUND MISSING AND WHERE ABOUTS NOT KNOWN.

I. The objective of the Compassionate Appointment Scheme:

The scheme of compassionate appointment is a social security measure to help families of deceased Government employees.

Under the scheme, the following are eligible for appointment to a job in Government Service.

- (i) One of the dependent family members of the deceased government employee who die in harness, there being no other earning member in the family.**
- (ii) One of the dependents of the Government employee, who has disappeared and whose whereabouts are not known for more than 7 (seven) years, subject to the following conditions:**
 - (a) A request for grant of the benefit of compassionate appointments can be considered only after a lapse of 7 (seven) years from the date from which the Government servant has been missing, provided that:
 - (i) An FIR (First Information Report) to this effect has been lodged with the police:
 - (ii) The police report shall certify that the missing Government employee is not traceable: and
 - (iii) the competent authority feels that the case is genuine:
 - (b) This benefit shall not be applicable to the case of a Government servant:-
 - (i) Who had less than 7 (seven) years to retire on the date from which the FIR is filed: and/ or
 - (ii) who is suspected to have committed framed or suspected to have joined any terrorist/extremist organisation or suspected

to have gone abroad.

- (c) While considering the request for compassionate appointment the result of the police investigation shall also be taken into account:
- (d) Applications for compassionate appointment from the dependents of such missing Government employees shall be entertained within a period of one year from the date of completion of 7 (Seven) years from the date of filing FIR with police.
- (e) A decision on any such request for compassionate appointment shall be taken only at the level of the Secretary to Government of the respective administrative Department concerned and only after receipt of the approval from the concerned Secretary to Government, the respective appointing authorities shall issue necessary orders to appoint the eligible dependent of such missing Government employee as per the existing instructions on the scheme of compassionate appointments to the dependents of deceased Government employees in addition to the above conditions, if there is a vacancy readily available in the department.
- (f) A bond shall be obtained from the dependent of such missing Government employee, whose whereabouts are not known for more than 7 (seven) years that in the event of appearance of such missing Government employee at a later date or proved that such missing Government employee is alive anywhere, the services of the persons so appointed are liable for termination.

II Dependent family member means:-

(a) Spouse

(b) Son/Daughter } **of regular Govt. employees.**

- i) In the family of the deceased government employee, if the son who is employed is separated from the family and if the family is without an earning member, the spouse/son/daughter out of the

remaining family may be considered for compassionate appointment.

- ii) The adopted son or daughter of the deceased Government servant may be considered for appointment, if the adoption had taken place legally, atleast five years prior to the date of demise of the Government Servant.

When there is only a married daughter to the deceased Government employee without older or younger brothers or sisters and the spouse of the deceased Government employee is not willing to avail the compassionate appointment, such married daughter maybe considered for compassionate appointment, provided she is dependent on the deceased Government employee.

Where the unmarried daughter of the deceased employee who is otherwise eligible on the date of the death of the deceased government employee and she is also eligible as an unmarried daughter the day she has applied for compassionate appointment but subsequently gets married before she could be appointed due to administrative delays in issuing the appointment orders, such married daughter of the deceased Government employee is eligible for compassionate appointment provided she applied for the post within the prescribed time limit before her marriage and subject to satisfying other conditions and instructions issued on the scheme from time to time.

Where the deceased employee does not have any male child but leaves behind him a married daughter and an unmarried minor daughter, the choice of selecting one of them for appointment under the social security scheme shall be left to the mother.

(c) In case of Un-Married Government Employee.

The Younger brother / sister of the deceased Government servant who remained unmarried.

A widow appointed on compassionate grounds will be allowed to continue in service even after re-marriage.

III. POST TO WHICH THE APPOINTMENTS CAN BE MADE:

Appointment under the scheme can be made to the post of Junior Assistant or for any other category of posts whose pay is equal or less than that of Junior Assistant. If this condition is satisfied the appointments can be made for the post such as Police Constable in Police Department, Excise Constables in Excise Department, Helper Grade-I and Grade-II in Forest Department, Leading Fireman/ Firemen in Fire Service Department.

IV. NATURE OF APPOINTMENT:

The temporary appointment of a spouse or any dependent of a deceased Government servant can be considered for regular appointment without subjecting them to the normal process of recruitment as provided in the relevant recruitment rules provided such family members of the deceased servant satisfy other conditions of recruitment prescribed in the rules such as age and educational qualification However;

- (a) a formal notification of vacancy may be made to the Employment Exchange;
- (b) after filling up the vacancy, the appointing authority will furnish all relevant particulars of the candidate to the Employment Exchange.
- (c) Such appointments should be made under intimation to the Director, Employment and Training excepting in case of High Court.

These appointments are outside the purview of District Selection Committees/Andhra Pradesh Public Service Commission.

The application for appointment shall be submitted by the dependents within one year from the date of demise of the Government Employee.

In case the dependent children are minors, below 18 years of age, if such minors attain the age of 18 years within two years from the date of death, the application for appointment will be considered for compassionate appointment.

As the Scheme of compassionate appointment is to provide immediate relief to the family in distress of deceased Government employee, orders on re-deployment of surplus man power or any ban on recruitment are not applicable for the appointment made under the compassionate appointment scheme.

If the dependent of the deceased Government employee is Women, she may be considered for compassionate appointment any where in the State, where she feel secured.

V. THE COMPETENT AUTHORITY:-

The appointing authority is the competent authority to make appointments.

VI. ELIGIBILITY:

(a) The maximum age limit shall be 33 years for Open Category, and for Scheduled Caste/Scheduled Tribe/Backward Classes 5 (Five) years age concession shall be given.

(b) The qualifications as prescribed in the Rules for the post for which the compassionate appointment is made;

(c) The eligibility of the candidate in terms of his/her educational qualification has to be reckoned with the date of application of the dependent of the deceased Government Employee for appointment, as the applications for appointment from such persons shall be entertained within a period of one year from the date of occurrence of the death of Government servant.

(d) The spouse of the deceased employee may be appointed initially on temporary basis by the appointing authority after being allotted by the nodal agency concerned and if such an appointment requires relaxation of age, necessary proposal should be sent to the administrative department concerned in Government for taking further action for relaxation of the age rule.

VII. APPOINTMENTS SUBJECT TO ACQUIRING QUALIFICATION:

A minimum period of 3 years to acquire Intermediate qualification and 5 years for acquisition of Degree qualification be allowed in respect of candidates appointed to the posts of Junior Assistants in the Subordinate Offices and Heads of Departments and Secretariat Departments as the case may be, The period should be reckoned from the date of appointment of the individual concerned.

A further period of 2 years as grace period will be allowed to acquire the academic / Technical qualification.

If the candidate could not acquire the prescribed qualification within the time allowed he/she will be considered for appointment to the lower post, on the request of the individual, otherwise, will be discharged from service.

VIII. PROCEDURE TO BE FOLLOWED :

The compassionate appointment shall be in the unit of appointment wherein the deceased employee was working.

If there is no vacancy, such cases shall be sent to the District Collector who is the Nodal Authority to make compassionate appointment and for allotment of candidates to any of the Departments at the District Level.

The District Collectors are empowered to- create supernumerary posts to an extent of 5 posts to consider compassionate appointment in a Calendar Year, when there are no vacancies in any of the Departments at District Level.

In respect of the Heads of Department in twin cities, the creation of the Supernumerary post will be considered by the General Administration (IC) Department.

- (i) The supernumerary shall be created in the unit of appointment of the Department concerned. Wherein the deceased employee was working and in whose case the compassionate appointment could not be made. In case of necessity for creation supernumerary post over and above the limit of 5 posts, the District Collector may send a proposal to the concerned administrative department in Secretariat

with full details.

- (ii) The compassionate appointment shall be against direct recruitment quota.

If the dependent of the deceased Government employee happens to be a non local, such persons shall be appointed in the non-local quota as per the Presidential Order as per the Six Point Formula.

- (iii) Cases of appointment of dependents (spouse, son and unmarried daughter) of the deceased Government employees to posts included in the A.P. Last Grade Service involving relaxation of age, educational qualifications etc., need not be referred to Government in future. The appointing authority is authorised to make purely temporary appointments in the above cases. The regular appointments in these cases would however, be made only after the relevant rules wherever necessary are relaxed in favour of the concerned individuals by the concerned Head of the Department.
- (iv) The Rule of reservation as per Rule 22 of Andhra Pradesh State and Subordinate Service Rules shall be followed.

The O.C. vacancy available, can be utilised for appointing the S.C./S.T./B.C. candidates under the scheme of compassionate appointments to the dependents of deceased Government employees even if there are no vacancies available for these reserved categories as per the roster instead of creating supernumerary posts. The supernumerary post has to be created only in the absence of the vacancy meant for O.C. category. Similarly in case of O.C./S.C/S.T/B.C candidates, if there is no immediate vacancy for that particular community and if O.C. vacancies are available in the roster after certain reserved category vacancies, such O.C. vacancies can be utilised, by-passing the immediate S.C./S.T./B.C. vacancies for accommodating and appointing the O.C./S.C/S.T./B.C. candidate under the scheme of

compassionate appointments.

IX. PAYMENT OF EX-GRATIA:

The quantum of Ex-gratia to be paid to the distressed family of a deceased employee where the relief by way of appointment of the dependents cannot be considered to the widow, dependent of the deceased employee, as the case may be is indicated below:

Class-IV employees	Rs.20,000
Non Gazetted Officers	Rs.30,000/-
Gazetted Officers	Rs.40,000/-

The Ex-gratia mentioned above should be sanctioned, only in cases of death in harness and where the family has no other earning member in the family and no suitable person for appointment under the scheme of compassionate appointments is available. The children should be minors and the spouse/or any other dependent does not avail compassionate appointment.

The amount should be drawn and disbursed by the Drawing Officer of the concerned Office in which the deceased Government servant worked.

X. UNDERTAKING:

In the offer of appointment on Compassionate grounds to the dependents of deceased Government employees the following condition, among others, should be incorporated:

"An undertaking in writing should be given that he/she (the person appointed) will maintain properly the other family members who were dependent on the Government servant (deceased Government

employee/Government Employee who retired on medical invalidation) and in case it is proved subsequently (at any time) that the family members are being neglected or are not being maintained properly by him/her the appointment may be terminated forthwith"

The appointment on Compassionate grounds can be terminated on the ground of noncompliance of any conditions stated in the offer of appointment after providing an opportunity to the compassionate appointee by way of issue of show cause notice asking him/her to explain why his/her services should not be terminated for noncompliance of the condition in the offer of appointment and it is not necessary to follow the procedure prescribed in the Andhra Pradesh Civil Services (Classification Control and Appeal) Rules / Andhra Pradesh State and Subordinate Service Rules or any rules in force.

The power of termination of services for non-compliance of the conditions in the offer of compassionate appointments shall be exercised by the Secretary to Government of the administrative Department concerned in respect of appointments in the Department of Secretariat or the Head of the Department in the case of other offices.

**B. ARAVINDA REDDY
SECRETARY TO GOVERNMENT(SER.)**

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

MEMO.NO.116417/SER.A/2003-1,
DATED:08-10-2003.

Sub:- Public Services - Compassionate Appointments to the dependents of deceased Government employees - Compassionate appointment to the dependent married daughter - Certain clarification - Issued.

Ref:- 1. G.O.Ms.No.687, G.A. (Ser.A) Deptt., dt:3-10-1977.
2.G.O.Ms.No.612, G.A. (Ser.A) Deptt., dt: 30-10-1991.
3.G.O.Ms.No.350, G.A. (Ser.A) Deptt., dt: 30-7-1999.
4. Memo.No.55769/Ser.A/99-3, G.A.(Ser.A) Deptt., dt: 27-1-2000.
5. Representation from President, Andhra Pradesh Non-Gazetted Officers' Association, Hyderabad dated 28-8-2003.

* * *

As per the scheme of compassionate appointment to the dependents of deceased Government Employees the dependent married daughter may be considered for compassionate appointment when the deceased employee was having only a married daughter and the spouse is not willing to avail the compassionate appointment or the spouse is not eligible for compassionate appointment.

2. In the reference 5th cited the President, Andhra Pradesh Non-Gazetted Officer's Association has requested for a clarification whether the compassionate appointment may be considered to one of the dependent married daughters when the deceased Government employee was having married daughters more than one.

3. It is clarified that the policy of the Government is to provide compassionate appointment to the dependents of deceased Government employees to help the family in distress and accordingly if the deceased government employee was having more than one dependent married daughter and when the spouse of the deceased Government employee is not willing to avail the compassionate appointment, one of the dependent married daughters may be considered for compassionate appointment, subject to eligibility as per the scheme of compassionate appointment.

**B. ARAVINDA REDDY
SECRETARY TO GOVERNMENT (SER.)**

To
The All Departments of Secretariat.
The All Heads of Departments ..
All District District Collectors.

// Forwarded by order //

SECTION OFFICER

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT**

MEMO.NO.140733/SER.A/2003-1,

DATED:14-11-2003.

Sub:- Public " Services - Compassionate appointment - Compassionate appointments to the dependents of deceased Government employees - Certain clarification - Issued.

Ref: - 1. G.O.Ms.No.687, G.A.(Ser.A) Department, dt.3-10-1977.

2. G.O.Ms.No.612, G.A.(Ser.A) Department, dt.30-10-1991.

* * *

In the G.O. first cited, orders were issued on the Scheme of Compassionate appointment to the dependents of deceased Government employees. Among others, it is mentioned that the candidates eligible for appointment under this measure shall be the spouse of the deceased Government servant or the dependent children of the deceased Government servant who died in harness, there being no other earning member in the family. Further instructions were issued in the G.O. second cited, among others, that where the deceased employee does not have any male child but leaves behind him a married daughter and an unmarried minor daughter, the choice of selection of one of them for appointment under the social security scheme shall be left to the mother."

2. It is brought to the notice of the Government, that the Compassionate appointments "are not being" considered for the female dependent children of the deceased Government Employee, when the male child is available and certain discrimination is shown between the male child and the female child considering the Compassionate appointment. The objective of "the Scheme of Compassionate Appointment to the 'dependents' of deceased" Government employee is to provide immediate relief to the family of the deceased, in distress. Under the scheme ordered in the G.O. first cited, the Spouse/Son/Daughter of the deceased Government employee shall be considered for Compassionate appointment. "

3. Government direct that the Compassionate appointment to the dependents of the deceased Government employee shall be, considered either to spouse, son or daughter. In case, if the wife of the deceased Government employee is not inclined to take appointment on compassionate grounds or not qualified for the appointment, the 'choice of selecting one of her dependent children' either son or daughter, shall vests with her (the wife of the deceased Government employee).

**B. ARAVINDA REDDY
SECRETARY TO GOVERNMENT (SER.)**

To
All Departments of Secretariat. All
Heads of Departments.
All District Collectors.

Copy to:

All Service Sections in General Administration Department.

// Forwarded by order //

SECTION OFFICER

**GOVERNMENT OF ANDHRA PRADESH GENERAL
ADMINISTRATION(SER.G)DEPARTMENT**

Circular Memo.No.41758/Ser.G/2006-2,

Dated:19-07-2007.

Sub:-Public Services - Subordinate services - Providing compassionate appointment to the dependent of the Government employee who committed suicide while in service - Clarification - orders Issued.

Ref:- G.O.Ms.No.687, GA (Ser.A) Department, dt: 3.10.1977.

* * *

In the G.O. cited, orders were issued to provide compassionate appointment to the dependent of the Government employee who died in harness while in service as a social security measure. It has been represented to the Government by certain dependents of Government employees who committed suicide for providing compassionate appointment to them irrespective of cause of death.

2. The main object of the scheme of compassionate appointment is to provide immediate relief to the family of the deceased Government employee who dies in harness while in service by providing an alternate bread winner to the family of the deceased employee. Government have considered that the plight of the family of a deceased Government employee who died by committing suicide while in service would be the same as that of the family of a deceased Government employee who died in harness. Therefore, Government have decided to extend the benefit of compassionate appointment to the dependent of Government employee who commits suicide.

3. Government, after careful examination of the matter, hereby direct that compassionate appointment shall be provided, in accordance with the existing instructions on the scheme of compassionate appointment to the dependents of the Government employee who committed suicide while in service. All the existing instructions and provisions of the compassionate appointment shall be applicable to the cases of compassionate appointment of the dependent of Government employee who commit suicide while in service.

4. These orders shall come into force with immediate effect prospectively and the old cases shall not be reopened.

J.HARINARAYAN

CHIEF SECRETARY TO GOVERNMENT

To

All Departments of Secretariat

All Heads of Departments

All District Collectors

All District Judges.

The Commissioner, Employment & Training, Hyderabad.

The Registrar, High Court of Andhra Pradesh, Hyderabad.

All Employment Officers in the State.

The Secretary AP.Public Service Commission, Hyderabad.

The Registrar, AP.Administrative Tribunal, A.P.Hyderabad.

Copy to:

The Director General, Employment & Training, New Delhi.

The Ministry of Home Affairs, New Delhi.

The Ministry of Labour & Employment.

(Department of Employment) New Delhi.

The Accountant General, Andhra Pradesh, Hyderabad.

The Pay & Accoutns Officer, AP. Hyderabad.

The GA(OP.I/SC.A) Department.

The Finance(PC.III) Department.

The Law (E) Department.

P.S to Chief Secretary.

P.S.to Secretary(Ser).

SF/SCs.

// Forwarded : By Order //

SECTION OFFICER.

**GOVERNMENT OF ANDHRA PRADESH GENERAL
ADMINISTRATION(SER.G)DEPARTMENT**

Memo.No.2953/Ser.G/2007-1,

Dated:1-08-2007.

Sub:- **Compassionate appointment** - Allegations of corruption and misuse of powers while making compassionate appointments to the dependents of deceased Government employees - Instructions - Reiterated.

Ref:- 1) G.O.Ms.No.687, G.A.(Ser.A) Dept., dated 3.10.1977.
2) Govt. Memo.No.618/Ser.A/78-11, dated 17.12.1979.
3) Govt.Memo.No.535/Ser.A/91-1, dated 31.7.1991.
4) G.O.Ms.No.400, G.A.(Ser.A) Department read with Cir. Memo. NO.88699/Ser.G/2006, dated 7.12.2006.

* * *

Government have introduced the scheme of compassionate appointment, with a view to provide permanent relief to the deserving bereaved members of the family of the deceased Government employees, vide G.O.Ms.No.687, G.A.(Ser.A) Department, dated 3.10.1977. The main objective in having the scheme is to see that the family of the deceased Government servant is not thrown out on the streets, immediately after his death. The compassionate appointments would not be made as a matter of right.

2. Instructions have already been issued vide Memo. No.618/Ser.A/78-11, dated 17.12.1979 that if the person seeking employment can declare that no other member in the family is earning. In case, the declaration is found defective at a later date, his/her services are liable to be terminated besides any other action that would be taken under the Law. And according to the instructions issued in Memo.No.535/Ser.A/91-1, dated 31.7.1991, it is for the appointing authority/ the District Collector to declare whether the family or dependents of the deceased employees are able to secure livelihood based on various sources of income and properties available with the Government deceased employee's family and to consider the applications for appointment on merits of each case.

3. Further, according to orders issued in G.O.Ms.No.400, G.A.(Ser.A) Department, dated 12.9.96 read with Circular Memo.No.88699/Ser.G/2006, dated 7.12.2006, no application for relaxation of any of the conditions stipulated under the scheme shall be accepted by the Government as a matter of policy.

4. In spite of detailed instructions issued on the subject, certain irregularities in compassionate appointments have come to the notice of the Government. It has been decided to reiterate the said instructions. Accordingly while reiterating

the instructions issued in the references cited, the Departments of Secretariat, Heads of Departments and Collectors are requested to strictly follow the said

instructions and to ensure that all the appointing authorities follow them scrupulously.

**DR. P.KRISHNAIAH,
SECRETARY TO GOVERNMENT (SER).**

To

All the Departments of Secretariat.

All the Heads of the Departments.

All District Collectors.

Copy to:

P.S.to Secretary (Services)

P.A. to Addl.Secy.(ser)

SF/SC.

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SECTION OFFICER

**GOVERNMENT OF ANDHRA PRADESH GENERAL
ADMINISTRATION(SER.G)DEPARTMENT**

Memo.No.23327/Ser.G/2007-2,

Dated:19-09-2007.

Sub:- Compassionate appointments - Warangal District -
Compassionate appointment to Married son - Clarification -
Issued.

Ref:- From the District Collector, Warangal, Lr.Rc.No.A7/ 7596/ 2006,
Dated: 19.4.2007 & 1.6.2007.

The attention of the Collector, Warangal is invited to the reference cited and hereby clarified that the married son who is the legal heir of the deceased Government servant may be considered for the compassionate appointment, there being no other earning member in the family as per G.O.Ms.No.687, G.A. (Ser.A) Department, dated 3.10.1977, provided he is dependent on the deceased Government employee and subject to satisfying, the other conditions and instructions issued or the scheme from time to time.

**DR. P.KRISHNAIAH,
SECRETARY TO GOVERNMENT (SER).**

To
The Collector,
Warangal district.

Copy to:
All Departments in Secretariat,
All Heads of Departments
All District Collectors
SF/SC.

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SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT

Memo.No.3731/Ser.A/2002-3,

Dated:11-12-2003.

Sub:- Public Services - Compassionate appointments - Compassionate appointment to the spouse of the deceased Government employee - Certain orders issued.

Ref:-1.G.O.Ms.No.687, G.A.(Ser .A) Department, dated 3-10-1977.

2.Cir. Memo.No.618/Ser.A/78-11, G.A.(Ser.A) Deptt., dt.17-12-1979.

3 .Memo.No.2047/Ser.A/83-1, G.A.(Ser.A) Deptt., dt.10-10-1983.

4.G.O.Ms.No.349, G.A.(Ser.A) Deptt., dt.12-6-1986.

5.G.O.Ms.No.165, G.A.(Ser.A), Deptt., dt.20-3-1989.

6. Memo.No.1094/Ser.A/92-1, G.A.(Ser.A) Deptt., dt.23-12-1992.

7 .G.O.Ms.No.59, G.A, (Ser.A) Deptt., dt.5-2-1993.

8. Cir.Memo.No.60681/ Ser.A/2003-1, G.A.(Ser.A) Deptt., dt.12-8-2003.

* * *

Under the scheme of compassionate appointment to the dependents of deceased Government employees, the compassionate appointment may be considered to the spouse/son/daughter, who were dependent on the deceased Government employee when there is no earning member in the family of the deceased employee. Instructions were issued from time to time on compassionate appointment to the spouse of deceased Government employee duly relating the upper age limit to consider her for compassionate appointment. In most of the cases, the spouses of the deceased Government employees were at the age of above 40 years, and early 50s. The age limits for the appointment the public service are governed by A.P. State and Subordinate Service Rules. Certain age concessions were given, over and above, to the age limits to the protected groups of society (Scheduled caste/ Scheduled Tribe/ Backward Classes/ Physically Handicapped Persons) including the women in distress. By taking all these age concessions into consideration, the upper age limit for appointment to the Public service is fixed at 45 years. Keeping this in view, it is decided to follow the upper age limit of 45 years for compassionate appointment to the Spouse of the deceased Government employee.

After, Careful consideration, Government direct that the upper age limit of 45 years as on 1st July of the year in which the application is made, provided the application for compassionate appointment is made within one year after the death of the employee, shall be followed for the compassionate appointment to the spouse of the deceased Government employee. In case, if the spouse of the deceased Government employee is above 45 years of age, ex-gratia amount as per orders issued in, G.O.Ms.No.59, General Administration (Ser.A) Department, dated 5-2-1993 shall be paid.

B.ARAVINDA REDDY

SECRETARY TO GOVERNMENT(SER.)

[231]

To

The All Departments of Secretariat.

The All Heads of Departments.

All District Collectors. ,

All District Judges. . ,.

All Chief Executive Officers, Zilla Praja Parishad, Andhra Pradesh

Copy to

The Health Medical & Family Welfare Department:

SF/SC.

//Forwarded : By Order//

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT

Memo.No.59011/Ser.G/2004-1,

Dated:3-6-2004.

Sub:- Public Services - Compassionate appointments - Compassionate appointment to the spouse of the deceased Government employee - Orders modified and issued.

- Ref:-1. G.O.Ms.No.687, G.A. (Ser.A) Department, Dated 3-10-1977.
2. Cir.Memo.No.618/Ser.A/78-11,G.A.(Ser.A) Deptt., dt.17-12-1979.
3. Memo.No.2047/Ser.A/83-1,G.A.(Ser.A) Deptt. dated 10-10-1983.
4. G.O.Ms.No.349,G.A.(Ser.A) Dept., dated 12-6-1986.
5. G.O.Ms;No.165, G.A.(Ser.A) Deptt., dt.20.3.1989.
6. Memo.No.1094/Ser.A/92-1, G.A.(Ser.A) Dept. dt.23-12-1992.
7. G.O.Ms.No.59, G.A.(Ser.A) Dept., dt.5-2-1993.
8. Cir.Memo.No.60681/Ser.A/2003-1,G.A.(Ser.A)Deptt.,dt.12-8-2003.
9. Cir. Memo.No.3731/Ser.Aj2002-3, dated 11.12.2003.

* * *

Under the scheme of compassionate appointment to the dependents of deceased Government employees, the compassionate appointment may be considered to the spouse/son/daughter, who were dependent on the deceased Government employee, when there is no earning member in the family of the deceased employee. Instructions were issued from time to time on compassionate appointment to the spouse of deceased government employee, duly relaxing the upper age limit to consider her for compassionate appointment. In most of the cases, the spouses of the deceased Government employees were at the age of above 40 years, and early 50s. The age limits' for the appointment to the public service are governed by A.P. State and Subordinate Service Rules. Certain age concessions were given, over and above, to the age limits to the protected groups of society (Scheduled caste/ Scheduled Tribe/Backward classes/ Physically Handicapped Persons) including the women in distress. By taking all these age concessions into consideration, the upper age limit for appointment to the public service is fixed at 45 years. Keeping this in view, it is decided to follow the upper age limit of 45 years for compassionate appointment to the spouse of the deceased Government employee.

After careful consideration, Government direct that the upper age limit of 45 years shall be reckoned as on the date of submission of application, provided the application for compassionate appointment is made within one year

after the death of the employee. In other words, the spouse of the deceased Government servant should not have crossed 45 years of age as on the date of submission of application for compassionate appointment. In case, if the spouse of the deceased Government employee is above 45 years of age, ex-gratia amount as, per orders issued in G.O.Ms.No.59, General Administration (ser.A) Department, dated 5.2.1993 shall be paid.

**B.ARAVINDA REDDY,
SECRETARY TO GOVERNMENT.**

To

All Departments of Secretariat.

All Heads of Departments.

All District Collectors.

All District Judges.

All Chief Executive Offices.

Zilla Praja Parishad ,

Copy to:

The Health, Medical and Family
Welfare Department.

Sf/SC.

//Forwarded : By Order//

SECTION OFFICER

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT**

Memo. No. 42502/Ser. G/2006-3,

Dated : 13-10-2007.

Sub: P.S. - Scheme of compassionate appointments to the dependents of the deceased State Govt. employees - Delays in processing cases - Avoidance - Further Instructions - Issued.

Ref: 1. G.O.Ms.No.427,GA (Ser.A) Department, dt:1.7.1991.

2. G.O.Ms.No.533, GA (Ser.A) Department, dt: 5.9.1991.

* * *

In the G.O first cited, Government issued orders, as the nodal authority the District Collector will monitor all compassionate appointment cases and empowering for creation of five (5) supernumerary posts in a financial year, when there are no vacancies in any of the departments in the concerned districts for providing compassionate appointments to the dependents of deceased Government employees. It was also instructed therein that in case of necessity for creation of supernumerary posts over and above five (5) in a financial year, the Collector of the concerned district shall approach the Government in the concerned administrative department for creation of vacancies indicating the number of applications pending in various departments.

2. In the G.O. second cited, instructions were issued to all the Heads of Department in the twin cities of Hyderabad and Secunderabad refer the compassionate appointment cases to G.A (IC) Department for allotment of eligible candidates and for creation of supernumerary posts.

3. It has been brought to the notice of the Government by Service Associations, there are delays in giving compassionate appointments causing severe distress to the aggrieved families and the Service Associations have requested for speedy compassionate appointments at district level when vacancies are not available in parent department.

4. The District Collectors/HODs are requested to ensure that these cases are given top priority and appointments are made as quickly as possible. They are also requested to adhere to the rules and guidelines framed in the matter by the Government while processing the appointments under compassionate grounds.

**DR. P.KRISHNAIAH,
SECRETARY TO GOVERNMENT (SER).**

To

All District Collector s in the State.

All Heads of Departments in the State.

Copy to:

All Departments of Secretariat.

G.A (Service Welfare.II) Department

(w.r.to D.O.Lr.No.148727/SW .II-A 1/2005-21, dt: 11.9.2007)

P.S. to Secretary (Ser)

SF/SCs

//Forwarded : By Order//

SECTION OFFICER

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services - Compassionate Appointments - Appointment to the post of Panchayat Secretary on contract basis to the dependents of Government Employees who retired on Medical Invalidation with the left over service of 5 years from the date of Issue of Medical Invalidation Certificate - Orders - Issued.

GENERAL ADMINISTRATION (SER.G) DEPARTMENT

G.O.Ms.No.251

Dated : 28-8-2004.

Read the following:-

1. G.O.Ms.No.504, G.A.(Ser.A) Department, dated 30.7.1980.
2. G.O.Ms.No.309, G.A.(Ser.A) Department, dated 4.7.1985.
3. G.O.Ms.No.202, G.A.(Ser.A) Department, dated 27.4.2002.
4. G.O.Ms.No.203, G.A.(Ser.A) Department, dated 27.4.2002.
5. G.O.Ms.No.305, G.A.(Ser.A) Department, dated 17.7.2002.
6. G.O.Ms.No. 44, G.A.(Ser.A) Department, dated 17.2.2003.

In G.Os 1st and 2nd read above, orders were issued that the benefit of compassionate appointments should hereafter be confined to the cases where Government servants retire on medical grounds five (5) years before attaining the age of superannuation irrespective of the age of superannuation prescribed for the posts and services.

2. In G.Os 3rd, 4th and 5th read above, orders were issued dispensing with the Scheme of compassionate appointment to the dependents of Government employees who retired on medical invalidation, consequent to the judgement dated 12.10.2001 in W.P.No.13489/2000 and batch of High Court of Andhra Pradesh wherein it is held that the scheme is unconstitutional and violative of Article 16 of Constitution of India.

3. In the G.O. 6th read above, orders were issued for appointment to the post of Panchayat Secretary to the dependants of Government employees who retired from service on medical invalidation before 27.4.2002.

4. Several representations were received from the Government employees who retired on medical invalidation, Joint Action Committee for Employees, Teachers and Workers, Andhra Pradesh, the members of the Legislative Assembly and also references from the District Collectors requesting to consider the compassionate appointment to the dependents of State Government employees retired on Medical Invalidation duly reckoning the left over service from the date of issue of medical invalidation certificate instead of reckoning the date of left over service of 5 years from the date of receipt of the proposal by the District Collector to place before the District Level Committee.

5. Government after careful consideration hereby direct that the dependents of Government employees who retired from service on Medical Invalidation and

whose cases could not be considered by 27-4-2002 be considered for appointment to the post of Panchayat Secretary on contract basis in terms of the orders issued in the G.O. 6th read above, taking into consideration the left over service of 5 years from the date of issue of Medical Invalidation Certificate. The District Collectors are requested to place the proposal before the District level Committee of Officers constituted in G.O.Ms.No.214, G.A (Ser.A) Department dated:9-6-1998 to consider the appointments to the post of Panchayat Secretary on contract basis.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**SATISH CHANDRA,
SECRETARY TO GOVERNMENT (SER).**

To
The P.R&R.D. Department.
All Departments of Secretariat.
All Heads of Departments.
All District Collectors.
All Chief Executive Officers,
Zilla Praja Parishad,
Andhra Pradesh.

Copy to :

The Finance Department.
The law(E) Department.
Sf/Sc

//Forwarded : By Order//

SECTION OFFICER

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT**

Cir.Memo. No. 155498/Ser.G/2004-1,

Dated : 27-11-2004.

Sub:- Compassionate Appointments to the dependents of deceased Government employees to the posts of Watchman and Chowkidars etc., in category (3) in A.P.Last Grade Service Rules – Instructions-Issued.

Ref:- 1.G.O.Ms.No.687, G.A.(Ser.A) Department, dated: 3-10-1977.
2.Govt.Memo.No.618/Ser.A/78-11,G.A.(Ser.A) Dept., dt:17-12-1979.
3.G.O.Ms.No.349, G.A.(Ser.A)Department, dated: 12~6-1984.
4.G.O.Ms.No.165, G.A.(Ser.A) Department dated: 20-3-1989.
5.G.O.Ms.No.565, G.A.(Ser.A) Department dated: 24-10-1992.

As per Annexure-I to rule 5 (a) of Andhra Pradesh Last Grade Service Rules, the following are the qualifications prescribed for the post of Watchman and other posts specified in category (3) under rule 2 of the said rules :

- (i) Must have passed Vth Class or its equivalent examination.
- (ii) Must be an Ex-Serviceman or must have been trained in Civil Defence or as a Home Guard.
- (iii) Must be able to ride a Bicycle.

2. In para 3(1) of G.O. 3rd cited, it has been directed that, the cases of appointment of dependents (spouse/son/un-married daughter) of the deceased Government employee to the posts included in the A.P.Last Grade Service involving relaxation of age, educational qualifications etc., as contemplated in Memo.No.2047/Ser.A/83-1 G.A.(Ser.A) Department, dated:12-10-1983 need not be referred to Government in future and the appointing authority has been authorised to make purely temporary appointments in the above cases and the regular appointments in these cases would however, be made only after the relevant rules wherever necessary are relaxed in favour of the concerned individuals by the concerned Head of the Department.

3. It has been brought to the notice of the Government that, in cases of Compassionate appointments to the dependents of deceased Government employees, the dependents are not being considered for appointment to the post of Chowkidars/Watchman and other posts specified in category (3) in rule (2) of A.P.Last Grade Services, due to the requirement of the qualification at item(ii) in para (2) above, viz., must be an Ex-Serviceman or must have been trained in Civil Defence or as a Home Guard, though orders were issued in G.O. third cited, to consider relaxation in respect of age, educational qualifications etc., in respect of compassionate appointments of the dependents of deceased Government employees to the posts in A.P.Last Grade Service.

4. All the Departments of Secretariat, all the Head of the Departments, all the District Collectors and all the Appointing Authorities are therefore, permitted to consider the dependents of deceased Government employees who die in

harness while in service, for appointment on compassionate grounds to the posts of Watchman/Chowkidars and other posts specified in category (3) in rule (2) of A.P.Last Grade Service Rules also wherever necessary though such dependents of deceased Government employees do not possess the qualification viz., "Must be an Ex-serviceman or must have been trained in Civil Defence or as a Home Guard" as prescribed at item (ii) under Column (3) for the said posts in the Annexure-I to Rule 5 (a) of the said rules, in terms of the orders issued at para 3(1) of G.O. 3rd cited.

5. They shall however provide Home guard training through the concerned District Superintendent of Police/Commissioner of Police of the respective Districts or civil defence training at Dr.Marri Chenna Reddy Human Resource Institute of Andhra Pradesh, Hyderabad, to the dependents of the deceased Government employees who are appointed on compassionate grounds to the post of Watchman/Chowkidar and other posts specified in the category (3) in rule 2 of A.P.Last Grade Service- Rules immediately after their appointment.

6. The Director General, Dr.Marri Chenna Reddy Human Resource Development Institute of Andhra Pradesh, Hyderabad and all the Superintendents of Police/Commissioners of Police shall make necessary arrangements to impart Civil Defence and Disaster Management Training/Home Guard Training as the case may be to the dependents of deceased Government employees who are appointed on compassionate grounds to the post of Watchman/Chowkidar and other posts specified in the category (3) in rule (2) of A.P.Last Grade Service Rules, as and when such candidates are referred to them for training by the concerned Appointing Authorities.

**SATISH CHANDRA,
SECRETARY TO GOVERNMENT (SER).**

To

The Director General,
Dr.Marri Chenna Reddy HRD Institute of A.P., Hyderabad.
All the Departments of Secretariat.
All the Head of Departments.
All the District Collectors/District Superintendent of Police/
The Commissioner of Police, Visakhapatnam/Vijayawada/
Hyderabad/Cyberabad, Hyderabad.
SF/SC.

//Forwarded : By Order//

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Compassionate Appointments – Ex-gratia in lieu of Compassionate Appointment to the dependents of deceased Government employees - Enhancement of ex-gratia amount - Orders - Issued.

GENERAL ADMINISTRATION (SER.G) DEPARTMENT

G.O.Ms.No.166

Dated : 31-3-2005

Read the following:-

1. G:O.Ms.No.59, G.A.(Ser.A) Department, dated:5-2-1993.
2. From the A.P. Secretariat Employees Association representation dated:30-7-2003 .

* * *

In the G.O. first read above, orders were issued for payment of ex-gratia amount, only in cases of death in harness and where the family has no other earning member in the family and no suitable person for appointment under the scheme of compassionate appointment is available. The children should be minors and the spouse or any other dependent does not avail compassionate appointment.

The A.P. Secretariat Employees Association in their representation second read above requested for enhancement of the amounts of ex-gratia being sanctioned is very meager.

The Government after careful consideration decided to enhance the ex-gratia amount as indicated below:

Class-IV Employees	-	Rs.40,000/-
Non-Gazetted Officers	-	Rs.60,000/-
Gazetted Officers	-	Rs.80,000/-

This orders issued with the concurrence of Finance (Pen.I) Department vide their U.O.No.8544/140/A2/Pen.I/2005, Dated:-30-3-2005.

**SATISH CHANDRA,
SECRETARY TO GOVERNMENT (SER).**

To
All Departments of Secretariat.
All Heads of Departments.
All District Collectors.

Copy to:-

The Finance (Pen-!). Department.
The Accountant General, A.P. Hyderabad.
The Pay & Accounts Officer, A.P., Hyderabad.
The President, A.P. Secretariat Employees Association, Hyderabad.
SF/SC

//Forwarded : By Order//

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT

Memo.No.28967/Ser.G/2004-1,

Dated : 5-6-2004.

Sub: - Compassionate appointments to the dependents of the deceased Government employees - Compassionate appointment to the widow of the deceased Government employees - Further instructions - Issued.

Ref:-1) Memo.No.618/Ser.A/78-9, G.A.(Ser.A)Dept., dt.17.12.1979.

2) Memo.No.1345/Ser.A/87-4, G.A. (Ser.A) Dept. dt.30.11.1987.

3) From the Collector, Hyderabad district Lr.No.A4/2653/2003, dated 1.3.2004.

4) From the Collector, Hyderabad district, Lr.NO.A4/1971/2004, dated 31.3.2004.

5) From the Collector, Hyderabad district Lr.No.A4/9092/2003, dated 6.4.2004.

6) From the Collector, Hyderabad district, Lr.No.A4/2653/2003, dated 21.4.2004.

* * *

Under the scheme of compassionate appointments to the dependents of deceased Government employees, if the dependent happens to be a women, she can be considered for appointment nearer to the place where she would find it secured to live, as per the clarifications issued in the Memo. 1st cited. In most of the cases, such women are submitting representations for compassionate appointment in the offices located at a particular area. Government reviewed the existing instructions and decided to allow the concession only to the widow of deceased Government employee for compassionate appointment at a place where she feels secured.

Accordingly the following further instructions are issued in regard to compassionate appointment to the widow of deceased Government employee.

- 1) At the native district of such women.
- 2) At the place of working of the deceased Government employee.
- 3) In any district according to the choice of the widow of the Government employee.
- 4) The compassionate appointments shall be strictly as per the percentage fixed for local or non local categories of posts under the Andhra Pradesh Public Employment (Organisation of Local Cadre and Regulation of Direct Recruitment) Order, 1975.
- 5) The supernumerary posts created, in accordance with orders issued in G.O.Ms.No.427, General Administration (Ser.A) Department, dated 1.7.1991 shall be adjusted against the regular vacancies arose either in the same department or in any department at District Level or

at Offices of Heads of Departments/Secretariat as the case may be.
The supernumerary posts created for compassionate appointments shall not be continued indefinitely.

**B.ARAVINDA REDDY,
SECRETARY TO GOVERNMENT.**

To

All Heads of Department.

All District Collectors.

All Departments of Secretariat.

Copy to SF/Sc.

// forwarded by order //

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Compassionate appointment to the dependents of deceased Government employees - Regularisation of services from the date of acquiring the qualification fully - Amendment - Issued.

GENERAL ADMINISTRATION (SER.G) DEPARTMENT

G.O.Ms.No.151

Dated: 22-6-2004

Read the following:-

1. G.O.Ms.No.612, G.A.(Ser.A) Department, dated 30.10.1991.
- 2.G.O.Ms.No.577, G.A.(Ser,A) Department, dated 29.10.1993.
- 3 G.O.Ms.No.969, G.A. (Ser.A) Department, dated: 27-10-1995
- 4.G.O.Ms.No.60, G.A.(Ser.A) Department, dated 11.2.1997

* * *

ORDER :-

Under the scheme of compassionate appointment to the dependents of the deceased Government employees, the spouse/ son/ daughter may be considered for compassionate appointment to the post of Junior Assistant or to a post whose scale of pay is equal to Junior Assistant or to a lower post. Where the dependent is not fully qualified, he or she can be considered for compassionate appointment subject to acquiring qualification. As per the orders in force, the services of the person appointed on compassionate grounds shall be regularised from the date of initial appointment even though he or she acquires qualification at a later date within the allowed time.

2. According to Rule 12 of A.P. State and Subordinate Service Rules, the person to be appointed to the Public Service by direct recruitment shall possess the requisite qualification for the post to which he or she is appointed. The Compassionate appointment is by direct recruitment. The orders issued in the G.O. fourth read above are contrary to the above rule position. In several cases, the inter-se-seniority could not be finalised as the persons appointed on compassionate grounds subject to acquiring such qualification, are acquiring the qualification at a much later date. Whereas the persons appointed as per Rules by other methods of appointment namely: by direct recruitment and by promotion/by transfer are fully qualified. Keeping this in view, the orders issued in the G.O. fourth read above have been reviewed and it is decided to consider the regularisation of services of the persons appointed on compassionate grounds and subject to acquiring qualification, only from the date of acquiring the qualification fully for the post to which they have been appointed.

3. Accordingly, the following amendment is issued to G.O.Ms.No.60, G.A. (Ser.A) Department, dated:11-2-1997.

AMENDMENT

In the said G.O., in paragraph 5, for the words "from the date of initial

appointment", the following words shall be substituted namely:-
"from the date of acquiring such qualification fully".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**B.ARAVINDA REDDY,
SECRETARY TO GOVERNMENT.**

To

All the Departments of Secretariat.

All Head of Departments.

All District Collectors.

All District Judges.

// forwarded by order //

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.A) DEPARTMENT

Circular Memo No.46614/Ser.A/2005-1,

Dated:27-05-2005.

Sub:- Public Service - Method of appointment to various categories of posts - Appointments in accordance with special service Rules and implementation of the rule of reservation including for Local and Non local candidates - Maintenance of the registers indicating the roster points - Instructions - Issued.

* * *

The appointments to Public Service are made (a) By Direct recruitment (b) By promotion (c) By transfer and (d) On contract basis. The method of appointment is prescribed in the special service rules governing the posts. The appointment shall be strictly in accordance with the methods prescribed in the rules. In case of direct recruitment, the selections and recruitment should be through the respective recruiting agency. The minimum percentage earmarked for direct recruitment is 30% of the total cadre strength of the posts.

2. In making direct recruitment, the rule of reservation shall be followed as per the roster points indicated in rule 22 (2) (e) of A.P. State and Subordinate Service Rules. The recruitment should be as per the percentage prescribed for the local candidates in accordance with the Andhra Pradesh Public Employment, (Organisation of local cadres and regulation of direct recruitment) Order, 1975, also called the Presidential Order on Six Point Formula vide G.O. Ms.No.674, G.A.(SPF-A) Department, dated 20.10.1975. According to para-8 of the Presidential order, the reservation in the matter of direct recruitment shall be made as per the percentage prescribed for the local candidates. The percentage of reservation is as follows:-

- a) 80% of the posts to be filled by direct recruitment shall be reserved for the local candidates, in respect of the category of posts belonging to lower division clerk or equivalent category or lower than that of lower division clerk.

The remaining 20% of the posts shall be filled by open competition wherein the local and non local candidates can compete.

- b) 70% of the posts to be filled by direct recruitment shall be reserved for the local candidates in respect of the category of posts which are above the lower division clerk and all other non-gazetted category posts.

The remaining 30% of the posts should be filled by open competition wherein the local and non local candidates can compete.

- c) 60% of the posts to be filled by direct recruitment, in respect of the categories, Mandal Revenue Officers, Assistant Executive Engineers, Assistant Agricultural Officers, Motor Vehicle Inspectors and Inspector of Police, should be filled by the local candidates. The direct recruitment to the posts of Inspector of Police and Motor Vehicle Inspectors is dispensed with.

The remaining 40% of the posts should be filled by open competition wherein the local and non local candidates can compete.

3. In G.O.Ms.No.763, G.A.(SPF-A) Department, dated 15-11-75, G.O.Ms.No.8, G.A.(SPF-A) Department, dated 8-1-2002 and in G.O.Ms.No.124, G.A.(SPF-A) Department, dated 07-03-2002, instructions were issued about the procedure to be followed in making the selections for the recruitment to the local candidates and to the unreserved vacancies. "The unreserved vacancies" shall mean the over and above percentage of vacancies prescribed for the local candidates. This unreserved vacancies are open to the both local and non local candidates. In the unreserved vacancies, even the local candidates can also be selected. While making the selections as per the percentage prescribed for the local candidates and for the unreserved vacancies, the rule of reservation as per the roster points prescribed under rule 22 (2) (e) of A.P. State and Subordinate Service Rules shall be implemented. In making selections, the unreserved vacancies which are open to all (local and non local candidates) shall be finalized before making selections for the local candidates as per the prescribed percentage.

4. In making the direct recruitment the percentage prescribed in the Presidential Order (Six Point Formula) for the local candidates and for the unreserved (both Local and Non-local) vacancies, respective points shall be maintained. The **unreserved** vacancies to which both local and non-local candidates can compete shall be filled up first before making selections for the local candidates as per the percentage. A clear cut off line should be drawn between unreserved (both local and non-local) and the vacancies meant for local candidates. The recruitment should be strictly in accordance with percentage duly following the rule of reservation (as per rule 22 (2) (e) of A.P. State and Subordinate Service Rules). The un- filled unreserved (both local and non-local) vacancies and the vacancies for the local candidates as per the prescribed percentage shall be filled in the next recruitment. To illustrate for appointments to the post of Junior Assistants the roster points for unreserved and local candidates vacancies which is 20 : 80 as indicated in the Annexure, shall be followed. All Departments are already maintaining Registers, containing roster points for posts having some element of direct recruitment. In such Registers, the Departments should clearly mention against each roster point whether it is meant for unreserved or for locals only as illustrated in the Annexure. The Departments should also mention against each roster point, method of appointment. The Departments shall strictly adhere to provisions of Presidential Order while filling roster points meant for direct recruitment and that, each roster point meant for locals shall go to locals only.

5. The selection of candidates for the unreserved (both local and non-local candidates) and for local candidates should be strictly as per merit duly following

rule of reservation. In the vacancies meant for local candidates, only local candidates should be selected and appointed.

6. Compassionate appointments are made to the dependents of the deceased Government employees and also to the dependents of the general public who were killed in extremist violence. Such appointments shall be treated as direct recruitment and the rule of reservation and also the percentage prescribed for the local and unreserved (both local and non-local) candidates as per the Presidential Order shall be followed.

7. In case of compassionate appointments to the dependents of deceased Government Employees, the dependents can be considered for compassionate appointment at the local area to which the applicant belongs as a local candidate, or at the place of working of the deceased employee as per the choice of the applicant. In case the applicant is a local candidate at the place of working of the deceased employee, the applicant should be considered as a local candidate, otherwise the applicant should be treated as a non-local candidate for the unreserved vacancy only.

8. The Departments of Secretariat, the Heads of Departments and all the District Collectors are requested to ensure that the above instructions are complied with strictly.

**MOHAN KANDA,
CHIEF SECRETARY TO GOVERNMENT.**

To
All Departments of Secretariat.
All Heads of Departments.
All District Collectors.

// Forwarded by Order //

SECTION OFFICER

ANNEXURE

(1)	(2)	(3)
ROSTER POINTS:		Method of Appointment Whether by direct recruitment Or compassionate appointment
Point 1	Unreserved (Both Local and Non- Local)	
Point 2	-do-	
Point 3	-do-	
Point 4	-do-	
Point 5	-do-	
Point 6	-do-	
Point 7	-do-	
Point 8	-do-	
Point 9	-do-	
Point 10	-do-	
Point 11	-do-	
Point 12	-do-	
Point 13	-do-	
Point 14	-do-	
Point 15	-do-	
Point 16	-do-	
Point 17	-do-	
Point 18	-do-	
Point 19	-do-	
Point 20	-do-	
Point 21	Locals	
Point 22	-do-	
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Point 25	-do-	
Point 26	-do-	

Point 27	-do-	
Point 28	Locals	
Point 29	-do-	
Point 30	-do-	
Point 31	-do-	
Point 32	-do-	
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Point 34	-do-	
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Point 62	Locals	
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Point 96	Locals	
Point 97	-do-	
Point 98	-do-	
Point 99	-do-	
Point 100	-do-	

MOHAN KANDA
CHIEF SECRETARY TO GOVERNMENT

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Appointment on contract basis - Appointment to the post in A.P.Last Grade Service to the dependents of Government employees who retired from service on Medical Invalidation before 27.4.2002 - Further Orders - Issued.

GENERAL ADMINISTRATION (SER.G) DEPARTMENT

G.O.Ms.No.100

Dated 3.3.2005

Read the following :-

- 1) G.O.Ms.No.202, G.A.(Ser.A) Department, dated 27.4.2002.
- 2)G.O.Ms.No.203, G.A.(Ser.A) Department, dated 27.4.2002.
- 3)G.O.Ms.No.305, G.A.(Ser.A)Department, dated 17.7.2002.
- 4)G.O.Ms.No.44, G.A.(Ser.A) Department, dated 17.2.2003.
- 5)G.O.Ms.No.198, G.A.(Ser.A) Department, dated 4.7.2003.
- 6)G.O.Ms.No.229, G.A.(Ser.A) Department, dated 2.8.2003.
- 7)G.O.Ms.No.251, G.A.(Ser.A) Department, dated 28.8.2004.

* * *

OR D E R:

In the G.Os 1st to 3rd read above, orders were issued dispensing with the scheme of Compassionate appointment to the dependents of Government Employees who retired on Medical Invalidation w.e.f. 27.4.2002. It is also ordered that no compassionate appointments shall be made to the dependents of Government employees who retired on Medical Invalidation after 12.10.2001 i.e., the date of judgment of the High Court of Andhra Pradesh in W.P,No.13489/2000 and batch wherein it is held that the scheme of compassionate appointment in medical invalidation cases is unconstitutional and violative of Article 16 of Constitution of India.

2. In the G.Os 4th to 7th read above, orders were issued to consider appointments to the posts of Panchayat Secretary (Category V) on contract basis to the dependents of Government employees who retired on medical invalidation before 27.4.2002, in respect of the candidates who possess the academic qualification of Intermediate and in cases where the dependents who do not possess the Intermediate qualification but possess only 10th class academic qualification, they may be considered for the appointments to the post of Panchayat Secretary duly relaxing the Intermediate qualification. In cases where the dependents possess the academic qualification below 10th class, exgratia payment shall be considered.

3. Several representations have been received with a request to consider the dependents of Government Employees who retired on medical invalidation and who possess the academic qualification below 10th class for appointment to any of the posts in A.P. Last Grade Service instead of payment of ex-gratia amount. The requests have been examined and Government decided to consider the dependents of Government employees who retired on Medical Invalidation before 27-4-2002 and who possess academic qualification below

10th class only for appointment to any of the category of the posts in A.P. Last Grade Service on contract basis and on fixed pay.

4. Accordingly, Government direct that in partial modification of the orders issued in G.O. fifth read above, the dependents of Government employees who retired on medical invalidation before 27.4.2002 and who possess the academic qualification below 10th class only shall be considered for appointment to any of the posts in A.P. Last Grade Service on contract basis and on fixed pay of Rs2,600/- (Rupees Two thousand and Six hundred only) per month. In cases where the ex-gratia amount has already been disbursed in terms of orders issued in G.O. 5th read above, the appointments on contract basis shall be considered after the amount is refunded and remitted to the State exchequer by the person concerned.

5. The appointments on contract basis to any of the post in the A.P. Last Grade Service shall be as per Rule 9 of A.P. State and Subordinate Service Rules. The terms and conditions for these appointments will be issued by the Finance (SMPC) Department. The duration of these contract appointments shall be for a period of one year which may be renewed.

6. This order issues with the concurrence of Finance (SMPC) Department U.O.No.4279/166/A3/SMPC/05 dated 23.2.2005.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**SATISH CHANDRA,
SECRETARY TO GOVERNMENT (SER)**

To
The Finance (SM PC) Department.
All Departments of Secretariat.
All Heads of Departments.
All District Collectors

//FORWARDED BY ORDER//

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT

Memo.No.154483/Ser.G /A1/2004-4,

Dated: 27-4-2005.

Sub:- Public Service - Compassionate Appointment on Contract basis - Appointment to the post in A.P. Last Grade Service to dependents of Government employees who retired from service on Medical Invalidation before 27-04-2002 - Orders issued -Terms & conditions - Instructions issued.

Ref:- 1. G.O.Ms.No.100, G.A. (Ser.G) Department, dt:3.3.2005.
2. Finance (SMPC) Department, U.O.No.7813/433/A3/SMPC/05, dated: 19-04-2005.

* * *

In the G.O.1st cited orders were issued to consider the dependents of the Government employees who retired on Medical Invalidation before 27-04-2002 and who possess the academic qualification below 10th class only, for appointment on contract basis to any of the post in Andhra Pradesh Last Grade Service at a fixed pay of Rs.2600 per month (Rupees Two thousand and six hundred only). At para-5 of the said G.O. it is stated that, the terms and conditions for these appointments will be issued by the Finance (SMPC) Department.

In the reference 2nd cited, the Finance (SMPC) Department furnished the terms and conditions for the above mentioned appointments on contract basis. Accordingly, the terms and conditions for the appointments on contract basis as per the orders issued in the G.O. 1st cited are annexed. The appointing authority concerned are requested to take further necessary action while considering appointments on contract basis.

SATISH CHANDRA
SECRETARY TO GOVERNMENT(SERVICES)

To
All Departments of Secretariat.
All Heads of Departments.
All District Collectors.
Copy to:
Finance(SMPC)Department .

// Forwarded : By Order //

SECTION OFFICER

TERMS AND CONDITIONS FOR CONTRACT APPOINTMENTS:

1. **Reservation:-** Since these appointments are on compassionate grounds, no need to follow the Rule of Reservation.
2. **Recruitment:-** The appointing authority shall be responsible for the contractual appointments made by him/her.
3. **Conditions of appointment:-** The appointment of a person on contract basis shall be made under Rule 9 of A.P. State and Subordinate Service Rules, 1996. A person appointed under Sub-Rule (a) of Rule 9 of A.P. State and Subordinate Service Rules, 1996 shall not be regarded as a member of the Service in the post to which he/she is appointed, is included, and shall not be entitled by reason only of such appointment, to any preferential right to any other appointment in that or any other service. The department or the person appointed may revoke the contractual appointments or discontinue the contract by giving one month's notice in writing on either side. Further, it should be made explicit in the contract that, without further action, discussion, notice or reference, this contract would automatically cease to operate on lapse of the contract period, and both parties will be discharged of their respective obligations and liabilities without any formal or informal communication.
4. **TENURE:** Contractual appointments shall be made for a tenure not exceeding one year or the balance period for which the relevant post has been created, whichever is less. In the event of continuation of the temporary post, the contractual appointment may be extended by the appointing authority, from time to time, subject to the condition that the work of the individual has been found to be satisfactory, subject further to the condition that the total tenure of any contractual appointment, including extension if any, shall not exceed three (3) years. At the end of the contract period not exceeding three years, the contractual appointment shall terminate automatically. Under no circumstances shall the individual be given any further extension/re-appointment etc. beyond a period of three years. If the concerned Department desires to continue the temporary post for more time, and wishes to get it filled up, it shall follow the procedure prescribed in this Government Order as in the case of any fresh creation and filling up of a post. However, the contractual appointees may be considered on par with other candidates for any fresh contractual appointment against the same temporary post of any other contractual appointment/regular recruitment, if eligible otherwise.
5. **Eligibility criteria:-** As per G.O.Ms.No.100, G.A.(Ser.G) Department, dated 3.3.2005.
6. **Emoluments:-** As per G.O.Ms.No.100, G.A. (Ser.G) Department, dated 3.3.2005, the contractual appointees will be given only Consolidated Pay, and will not be entitled to any other allowances or benefits such as DA, HRA, LTC., Medical Treatment/Reimbursement, Pension etc. The expenditure on consolidated pay, and travel, shall be debited to the relevant sub-detailed heads under head "010-salaries". All

departments shall submit all number statements for contractual appointments on the same lines as they do for regular employees to ensure that adequate budget provision is made to meet this cost.

7. **Leave:-** Persons appointed on contract basis will be entitled to casual leave on par with regular employees in the Department. However, they shall not be entitled to any other kind of leave such as E.L., H.P.L., Medical Leave etc.
8. **Headquarters and Transfer:-** A person appointed on contract shall report at the place of his/her posting at his/her own cost, which will be treated as his/her headquarters. It shall be mandatory for the person to reside at his/her official headquarters. His/her working hours shall be the same as regular employees. Ordinarily, contractual appointees will not be transferred to other posts or stations. However, the Department reserves the right to transfer contractual appointees to other posts of equal status or another station due to exigencies of work, or the performance of the individual, subject to payment of usual Transfer TA on par with regular employees of equivalent status.
9. **Disciplinary Control:-** Subject to the overall right of the Department to terminate the contract on giving one month's notice, or pay in lieu thereof, a person appointed on contract basis shall be subject to disciplinary control in accordance with the provisions of A.P. CCA Rules.
10. **Terms of contract Agreement:** All persons appointed on contract basis shall execute an agreement on a non-judicial stamp paper of Rs.110, with two witnesses, and submit the same to the Appointing Authority concerned at the time of reporting for duty, agreeing to the terms and conditions of the contract.

**SATISH CHANDRA,
SECRETARY TO GOVERNMENT.**

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT

Circular Memo.No.28379/Ser.G /AI/2005-1,

Dated: 28-5-2005.

Sub:- P.S. - Subordinate services - Compassionate Appointments to the dependents of the deceased Government employees who die in harness - Instructions - Reiterated.

Ref:- 1. G.O.Ms.No.687, G.A.(Ser.A) Department, Dt:3.10.1977.

2. G.O.MS.No.165, G.A.(Ser.A) Department, Dt: 20.3.1989.

3. G.O.Ms.No.400, G.A.(Ser.A) Department, Dt: 12.9.1996.

* * *

In the G.O. 1st cited orders were issued governing the scheme of compassionate appointments and the compassionate appointments shall be considered to the dependents of deceased Government employees who die in harness while in service i.e., either to the spouse/son/daughter when there is no earning member in the family and the family is in distress.

2. In the G.O. second cited, while communicating the instructions of Government of India regarding the minimum age for appointment to the public Service, it was prescribed that the minimum age limit of 18 years be followed for compassionate appointments. Rule 12 of A.P. State and Subordinate Service Rules, prescribes the minimum age of 18 years and upper age limit 33 years for direct recruitment to public service.

3. In the G.O. third cited, Government have directed that the proposals for providing compassionate appointments to the dependents of deceased Government employees which are totally in conformity with the existing government instructions on the scheme should alone be considered and no cases which are in deviation of the order/instructions/guidelines issued in the matter should be proposed for any relaxation what so ever. All the departments of Secretariat/Heads of departments/District Collectors etc. have been directed to adhere strictly to the existing instructions and guidelines, while considering compassionate appointments to the dependents of the deceased Government employees. Directions were also issued not to entertain the request for compassionate appointments in cases which do not confirm to the conditions stipulated in the scheme, as no application for relaxation of any of the conditions stipulated under the scheme shall be accepted by the Government.

4. Accordingly, while reiterating the instructions issued in the G.O. 3rd cited, all Departments of Secretariat are hereby requested not to accept applications/representations in case of compassionate appointments for relaxations of existing rules. The Departments will also, in the future, **not** entertain such proposals. All the Departments of Secretariat are requested to issue similar instructions to the Heads of departments under their administrative control.

**SATISH CHANDRA
SECRETARY TO GOVERNMENT (SERVICES)**

To
All the Department of Secretariat.
All Heads of Departments.
All District Collectors
All the Chief Executive Officers, Zilla Parishad.
All the District Judges.
SF/SCs.

// FORWARDED BY ORDER //

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT

Circular Memo.No.88699/Ser.G /AI/2006-1,

Dated: 07-12-2006.

Sub: P.S - Subordinate Services - Compassionate appointments to the dependents of the deceased Government employees who died in harness - certain irregularities in compassionate appointment noticed Instructions - Reiterated - Reg.

- Ref: 1. G.O.Ms.No.687, GA (Ser.A) Department, dt: 3-10-1977.
2. G.O.Ms.No.400, GA (Ser.A) Department, dt: 12-9-1996.
3. Circular Memo.No.28379/Ser.G/2005-1, dt: 28.5.2005.
4. From PR &RD Memo.No.19343/Vig.III/A/2006-2, dt: 16.11.2006.

* * *

In the G.O. first cited, orders were issued governing the scheme of compassionate appointments and the compassionate appointments shall be considered to the dependents of the deceased Government employees who die in harness while in service i.e., either to the spouse / son / daughter when there is no earning member in the family and the family is in distress.

2. In the G.O. second cited, Government have directed that the proposals for providing compassionate appointments to the dependents of deceased Government employees which are totally in conformity with the existing Government instructions on the scheme should alone be considered and no cases which are in deviation of the orders/instructions/guidelines issued in the matter should be proposed for any relaxation what so ever. All the Departments of Secretariat / H.O.Ds / District Collectors etc. have been directed to adhere to the existing instructions and guidelines, while considering compassionate appointments to the dependents of the deceased Government employees strictly without any deviation. Directions were also issued not to entertain the request for compassionate appointments in cases which do not confirm to the conditions stipulated in the scheme, as no application for relaxation of any of the conditions stipulated under the scheme shall be accepted by the Government as a matter of policy.

3. In spite of these instructions, certain irregularities in compassionate appointments have come to the notice of the Government. It is decided to reiterate the instructions issued in the G.O. second cited.

(P.T.O)

4. Accordingly, while reiterating the instructions issued in the reference second and third cited, all the appointing authorities are directed to adhere to the existing rules and guidelines framed under the Government orders while processing the appointments under compassionate grounds strictly without any deviation. All the Departments of Secretariat are requested to issue similar instructions to the H.O.Ds under their administrative control.

DR.VIJAY KUMAR
SECRETARY TO GOVERNMENT(SER)

To
All the Departments of Secretariat.
All the Heads of Departments.
All the District Collectors.
All Chief Executive Officers, Zilla Parishads.
Copy to: PR&RD Department.

// FORWARDED BY ORDER //

SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SER.G) DEPARTMENT

Memo.No.17414/Ser.A/2007,

Dated: 07-12-2007.

Sub:- COMPASSIONATE APPOINTMENTS - Compassionate appointments to the dependants of deceased Government employees - Andhra Pradesh Public Employment (Organisation of Local Cadres and Regulation of Direct Recruitment) Order, 1975 - Further instructions on the implementation of Presidential Order, 1975 and G.O.Ms.No.610, G.A.(SPF.A) Department, dated 30.12.1985 - Further instructions - Issued.

Ref:- Govt. Circular Memo. NO.46614/Ser.AI2005-1, dated 27.5.2005.

* * *

In the reference cited, comprehensive instructions were issued on implementation of rule of reservation in appointments by direct recruitment for local candidates and for un-reserved vacancies (open category) in accordance with Andhra Pradesh Public Employment (Organisation of Local Cadres and Regulation of Direct Recruitment) Order, 1975 (Presidential Order on SPF) republished vide G.O.Ms.No.674, G.A.(SPF.A) department, dated 20.10.1975. Under the scheme of compassionate appointments to the dependents of deceased Government employees the appointments are made by direct recruitment. Thus, the compassionate appointments shall also be made in accordance with the provisions contained in the above mentioned Presidential Order, 1975. In this regard, the following instructions among others were issued in the Memo cited:-

"In case of compassionate appointments to the dependents of deceased Government Employees, the dependents can be considered for compassionate appointment at the local area to which the applicant belongs as a local candidate, or at the place of working of the deceased employee as per the choice of the applicant. In case the applicant is a local candidate at the place of working of the deceased employee, the applicant should be considered as a local candidate, otherwise the applicant should be treated as a non-local candidate for the unreserved vacancy only".

In accordance with the orders issued in G.O.Ms.No.610, G.A. (SPF.A) department, dated 30.12.1985, in the process of repatriation of the persons appointed in deviation to the provisions contained in the Presidential Order, 1975, it is also noticed that certain appointments on compassionate grounds to the dependents of the deceased Government employees have been made in deviation

of the provisions contained in the Presidential Order, 1975. It is, therefore, considered necessary by the Government to issue an amendment to the instructions issued in Memo No.46614/Ser.A/2005-1, G.A. (Ser.A) Department, dated 27.5.2005.

AMENDMENT

Para 7 of the circular Memo.No.46614/Ser.A/2005-1, G.A. (Ser.A) Department, dated 27.5.2005 shall be substituted by the following:-

"In future all the appointments on compassionate grounds to the dependents of the deceased Government employees, be made only in the "local cadre" to which the applicant is a "local candidate".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**A.K. TIGIDI,
PRINCIPAL SECRETARY TO GOVERNMENT (RIAD)/
SECRETARY TO GOVERNMENT (SER.) (I/C)**

To

All the Departments of Secretariat.

All Head of Departments.

All District Collectors.

Copy to:

All Services Sections in GAD.

G.A. (MC) Department.

P.S. to Secy. to Govt. (Ser.).

P.A. to Addl. Secy. to Govt. (Ser.).

SF/SC

// forwarded by order //

SECTION OFFICER



GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES – F)
DEPARTMENT

I N S T R U C T I O N S

ON

GENERAL OFFICE PROCEDURE

8

PREFACE

Office Procedure in the Secretariat is governed by the provisions of the Secretariat Office Manual (SOM) and the Business Rules. These have been amended and further clarificatory instructions issued from time to time. It is felt that compilation of these instructions would be handy and useful for the Officers and staff working in the departments of Secretariat in disposing of cases. Accordingly, this booklet is brought out an upto date for guidance.

SATISH CHANDRA,

*Secretary to Government.
General Administration (Services) Department.*

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GOVERNMENT OF ANDHRA PRADESH

GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O. Note No.4590/Ser.C/57-/.

dated 23rd December, /957

SUB :- OFFICE PROCEDURE - Cases as to which department should deal with -
Decision - Instructions - Issued.

It has been noticed that sometimes considerable time is being wasted by many departments in arguing as to who should deal with a particular case. In the time taken to put forward the arguments of each department, it might well have been possible to finish action in that particular case. In order to check such waste of time and energy, the Chief Secretary has desired that whenever any difference of view as to which department should handle a case arises, it should be informally put up to the Secretary of the Department (where the case was first received) who will get into touch, with the other Secretary concerned and take an agreed decision, if possible. Failing this, the case should under rule 28 of the Business Rules, be submitted to Chief Secretary for a decision at the earliest possible moment, and without letting the file travel from one Department to another more than once.

J. JAYARAMA RAO,
Deputy Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

ANDHRA PRADESH Government Business Rules -- Amendment to rule 28 -- Issued.

GENERAL ADMINISTRATION (SERVICES -C) DEPARTMENT

G.O. Ms. No. 676.

dated 18th November, 1978.

Read the following:--

- I. *U.O.* Note. No. I 665/Ser-C/60-1, G.A. (Ser-C) Dept., dt. 9-5-1960.
2. *U.O.* Note. No. 1455/61-1, G.A. (Ser-C) Dept., dt. 23-5-1961.
3. *U.O.* Ms. No. 470/G.A. (Ser-C) Dept., dt. 8-7-1974,

ORDER:

According to the Business Rule 28 (3) (a), a Minister may send for any paper from any Department for his information and may record his views on the case and, if he so expressly desires, the case should be re-circulated to him before final action is taken. Where the Minister in-charge of the subject disagrees with the views recorded by the Minister who called for the case, the latter Minister will be intimated of the decision after issue of orders, but if in any case the latter Minister expressly indicates a desire, the case will be circulated to the Chief Minister before orders are issued.

A convention was established that in matters of postings and promotions of officers if a Minister other than the Minister directly concerned was desirous of putting forward his views to the Minister in -charge, it should be done at a discussion and that if the two Ministers do not agree, the matter should be referred to the Chief Minister for a decision. It was clarified in the *U.O.* Note, second cited, that if a Minister calls for a file of a Department, which is not under his, the file should be circulated to him through the Minister in-charge of the subject, except incases of urgency. After the receipt of the file, if that Minister wants to record anything contrary to the views of the Minister concerned, he can do so but on a separate note sheet. The matter should then be referred to the Chief Minister for a decision. The matter was reviewed and instructions were issued in the *U.O.* Note third cited that the provisions of the Business Rules should be followed.

It has now been decided that instead of Ministers calling for files and noting on them they should discuss the matter with the concerned Minister.

In exercise of the powers conferred by clauses (2) and (3) of Article 166 of the Constitution of India, the Governor of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Government Business Rules.

AMENDMENT

For clause (a) of sub-rule (3) of rule 28 of the said rules, the following clause shall be substituted, namely:--

"(a) A minister, instead of calling for any papers/files from any department not under his charge, may, if he is desirous of putting forward his views to the Minister incharge, do so at a discussion with the said Minister and, if the two Ministers do not agree on any point or points, the matter shall be referred to the Chief Minister for his decision thereon".

I.J. NAIDU,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

Memo. No. 1565/Ser.C/81-1,

dated 15th January, 1982.

SUB :- OFFICE PROCEDURE - Correspondence from District Collectors to
Government - Instructions - Issued.

According to the Andhra Pradesh Government Business Rules issued under article 166 of the Constitution, the business of the Government is transacted in the Departments of Secretariat and issues of general importance are examined at the Secretariat level only. The rules stress the need for routing correspondence from District Officials to the Government through the Secretary to Government in the concerned Departments. Therefore, all official correspondence with which Secretaries are directly or indirectly concerned has to be addressed to the Secretary concerned. However, in cases of extreme urgency where the Secretary to Government is not readily available and where the matter books no delay, Ministers and other authorities may contact the Collectors and the Heads of Departments direct for obtaining any factual information to save time. Even then it is necessary that the Collectors and Heads of Departments should route their replies through the Secretaries to the Government.

2. All Heads of Departments and District Collectors are requested to follow the above instructions.

S. R: RAMAMURTHI,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U. O. Note No. 658/Services-C/82-3,

dated 19th January, 1983.

SUB :- Cases pending with the Government of India -- Measures to obtain replies --
Regarding.

Instances have come to the notice of the Government where inordinate delays have occurred in the disposal of cases involving consultation with the Government of India. The delay is partly attributed to the non-receipt of replies from the Government of India in time. The fact however remains that there is lack of proper and timely follow up action by the Departments in making references to the Government of India.

2. The matter was also considered at the meeting of the Secretaries to Government held on 2-11- 1982.

3. In order to minimize delays to extent possible, it has been decided that every department should, at the Departmental review meeting look into the cases pending for long with the Government of India. When a Secretary to Government proposes to visit Delhi, a list of such pending cases with the Government of India may be sent in advance to the concerned Ministry of the Government of India informing them that those cases would be discussed by the Secretary during his visit to Delhi. It has also been decided that the Special Commissioner, Government of Andhra Pradesh at New Delhi should also be provided with a copy of the list of cases pending with the Government of India.

4. All the Departments of Secretariat are requested to take action as above in setting the matters which are long pending with the Government of India.

N. K. SUROYA,
Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

Memorandum No. 146/Ser.C/83-1,

dated 3rd March, 1983

SUB :- Office Hours -- Recess for Muslim Government Servants to offer prayers on Fridays -- Orders -- Issued.

REF :- Memo. No. 666/Ser-C/80-6, dt. 5-12-1980

* * *

Certain clarifications have been sought for in regard to the permission granted to Muslim Government employees in the memo. Cited, to leave office for offering weekly prayers on Fridays, in the context of the fixation of revised lunch hours. The matter has been carefully examined by Government.

2. The Government direct that the Muslim Government servants Who desire to offer weekly prayers on Fridays, may be continued to be allowed to leave Office for an hour and a half from 12-30p.m. to 2-00 p.m., offering prayers for on that day..

B.N.RAMAN,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No. 1145/Ser.C./ 83-1,

Dated 15th December, 1983

Sub:- OFFICE PROCEDURE – Evening Turn Duty in Departments of Secretariat –
Views of the Departments of Secretariat to dispense with the arrangements of
Turn Duty – Called for

Ref:- U.O.Note No. 313/ Admn. Cell/ 66-9, dt.12.10.1966.

* * *

As per para 552 of Secretariat Office Manual, the arrangements for evening turn should be made between 4-00 p.m. to 6-00 p.m. in all Departments of Secretariat. All internal arrangements should be made for sending all outgoing letters, etc., to the despatch branch by 5-00 p.m. except in rare cases of extreme urgency.

In this connection, it may be stated that on a receipt of representation from Andhra Pradesh Last Grade Employees Central Association to the Joint Staff Council for the Departments of Secretariat in regard to posting of peons for evening turn duty, the Joint Staff Council after the due consideration, had reiterated the procedure laid down in para 552 of Secretariat Office Manual and issued instructions in this Department's U.O. Note No. 313/66-9, dated 12-10-1966 to make arrangements for turn duty for attending the urgent work after office hours.

The Education Department have proposed to dispense with the Evening Turn Duty arrangements as their Assistants, Typists and Attenders have expressed their difficulties in attending the evening turn duties and also stated that some of the Departments of Secretariat have discontinued the evening turn duty system. They have also stated that the arrangements for evening turn duty will be made during the Assembly/Council Sessions.

The Departments of Secretariat are requested to furnish their opinion, whether they face any difficulty if the evening turn duty is dispensed with. The Departments of Secretariat who were already dispensed with the arrangements of evening turn duty may also state under what circumstances they have dispensed with their above practice and the experience gained by them thereby.

All the Departments of Secretariat are requested to furnish the above information urgently.

CH. VENKATAPATHI RUJU,
Deputy Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No. 1117/Ser.C./ 83-1,

Dated 20th December, 1983

Sub:- Office Procedure -- Certain instructions regarding Daily Detention list and each check or of Personal Registers by the Section Officers of the Departments of Secretariat -- Regarding

* * *

It has been brought to the notice of this Department that some of the Departments are not complying with the instructions contained in Secretariat Office Manual at paras 307,316 and 317 relating to the 'Daily Detention list'. Statement 'of Pending Cases' and check of Personal Registers. This is resulting in delays not being noticed and thus causing undue hardship to the petitioners in getting their replies promptly.

Therefore, all the Departments of Secretariat are requested to strictly adhere to the instructions contained in Secretariat Office Manual and also instructions issued from this Department from time to time in this regard.

K.OBAYYA,
Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No. 39/Ser.C./ 85-1,

Dated 16th January, 1985

Sub:- Office Procedure -- Posting of Officials on Holiday Turn Duty in Departments
of Secretariat -- Orders -- Issued

* * *

It has been brought to the notice of this Department that due to non availability of staff posted on turn duties during holidays the Officers are often experiencing inconvenience to elicit information on certain urgent matters when concerned departments of the Secretariat are contacted.

2. Attention of the Departments of Secretariat in this connection is invited to paragraphs 553 and 554 of the Secretariat Office Manual according to which arrangements will have to be made for the dispatch of urgent business on every public holiday and some staff should be posted to attend to the work during holidays.

3. In view of the above all Departments of Secretariat are requested to ensure that staff should invariably be posted on turn duty during holidays with instructions that they should be present promptly at their duty points and attend to the emergent business.

SATHINAIR
Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.1145/Ser.C./83-9

Dated 13th February, 1985

Sub:- Office Procedure – Evening Turn Duty in Departments of Secretariat – Certain Instructions -- Issued.

* * *

As per para 552 of Secretariat Office Manual, the arrangements for evening turn duty should be made between 4.00 P.M. to 6.P.M. in all Departments of Secretariat.

2. It has been brought to the notice of this Department that the staff put on evening turn duty will have to set aside the regular work of Section or Sections to which they are attached by 4.00 P.M and to attend to the urgent work of the entire Department till it is over. It has also been represented that in some of the Departments like, Housing Municipal Administration and Urban Development, Industries and Commerce, Social Welfare and Irrigation Departments have dispensed with the practice of evening turn duty.

3. The views of the Departments have been ascertained on the question relating to the continuance or otherwise of evening turn duties. Some of the Departments of Secretariat are in favour of dispensing with the evening turn duty arrangements while other departments considered it quite necessary. Since there is no consensus of opinion about the evening turn duty, it has been decided that it is better to leave it to the convenience of the Departments of Secretariat instead of prescribing it uniformly. The Departments of Secretariat will, no doubt invariably put the staff on evening turn duties when the Andhra Pradesh Legislative Assembly/ Council is in Sessions or when urgent work is to be attended to. The Departments of Secretariat are requested to take action accordingly.

4. Necessary amendment to the Secretariat Office Manual will be issued from General Administration (I.C.) Department.

SHRAVAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.322/Ser.C/85-1

Dated 30th April, 1985

Sub:- Office Procedure – References to General Administration (Ser.C) Department – Instructions – Reiterated.

- Ref:- 1. U.O.Note No.797/Ser.C/77-1, G.A.(Ser.C) Dept., Dated 3.5.1977.
2. U.O.Note No.249/Ser.C/78-1, G.A.(Ser.C) Dept., Dated 13.2.1978.
3. U.O.Note No.493/Ser.C/82-3, G.A.(Ser.C) Dept., Dated 11.10.1982.

* * *

In the references cited, instructions were issued to the departments of Secretariat stressing the need to avoid referring files to General Administration (Services) Department on matters listed and communicated through the U.O. Note first and second cited. The Departments of Secretariat were also informed that except where all interpretation of a service rule was involved or a doubt existed regarding the observance of any prescribed procedure or where a reference to this Department had otherwise been prescribed, files should not be referred to General Administration (Services) Department. In spite of repeated instructions on the subject, it has been observed that in many cases the procedure laid down therein is not being followed strictly and several files are being referred to General Administration (Services) Department unnecessarily. Such unnecessary references are resulting in delay in the disposal of cases, very often, files are being sent to General Administration (Services) Department without indicating the point (s) of references, on which clarification is required. Of late, cases relating to the Administrative Tribunal and annulment cases, which should be referred to General Administration (S.P.F.) Department are being referred to General Administration (Services) Department. Such cases shall be referred to General Administration (S.P.F.) Department only.

2. The Departments of Secretariat are once again requested to ensure that the cases appended in the Annexure to this U.O. Note need not be referred to General Administration Department so as to avoid delay. However, cases involving relaxation of rules should invariably be referred to General Administration (Services) Department for its views.

SATHI NAIR,
Secretary to Government.

ANNEXURE

Cases NOT required to be sent to G.A. '(Ser) Dept.

1. Correction of date of birth entered in the SSLC Register.
2. Proposals for suspension of Officers.
3. Cases relating to disciplinary action against Government servants.
4. Appeals, representations, etc., against disciplinary action of any service matter submitted by any Government servant.
5. Extension of temporary appointments beyond three months and reference to Public Service Commission of such cases (where consultation with P.S.C. is necessary).
6. Declaration of probation.
7. Regularization of Services.
8. Cases to be referred to the Tribunal for Disciplinary Proceedings.
9. Re-employment of retired Government servants and extension of service of Government servants after the date of superannuation.
10. Proposals for permitting the acceptance of part-time employment by Government servants.
11. Grant of Pension or arrears of increments.
12. Relaxation of T.A Rules and Fundamental Rules.
13. Deputation Officers for special studies or training, etc., outside the State.
14. Proposals to lend the services of any Officer to Government of India and State Government or on Foreign Service.
15. Grant of Study leave.
16. Drafts of executive nature.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.301/Ser.C./85-1

Dated 14th May, 1985

Sub :- Business Rules and Secretariat Instructions - Certain instructions in regard to prompt implementation of orders in circulation - Regarding.

Ref:- U.O.Note No.660, Ser.C./83-1, G.A.D., dated 30.6.1983.

* * *

As per the instruction 35 of the Andhra Pradesh Government Business Rules and Secretariat Instructions, the orders passed in circulation shall be issued within a week and within 15 days where inter-departmental consultation is involved. Instructions have been issued in the U.O. Note cited, that as soon as orders in circulation are passed, necessary orders shall be issued within 48 hours. In spite of the above instructions, it has been observed that there is considerable delay in the issue of orders after the files are approved in circulation. Hence, it has been decided that orders passed in circulation should hence forth be issued within 24 hours without fail.

2. The Secretaries to Government are, therefore, requested to ensure that as soon as orders in circulation are passed, orders in the matter should be issued *within 24 hours*.

3. Necessary amendments to the Andhra Pradesh Government Business Rules and Secretariat Instructions will be issued separately.

SHRAVAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.301/Ser.C./85-1

Dated 14th May, 1985

Sub :- Secretariat Office Manual - Certain instructions in regard to the pendency in
the Departments of Secretariat - Regarding

* * *

As per the provision contained in para 315 of Secretariat Office Manual, papers will normally be submitted by the office within five days of their receipt in office, i.e., from the date revealed by the officers date seal. Similarly papers will normally be resubmitted with in five days from the date on which they are marked back to the office. The Section Officer will be held responsible for any paper found pending in the section without sufficient grounds for more than five days. Holidays will not be excluded in calculating the period of five days.

2. As per the provision thereunder, no paper shall be kept in the office for more than ten days without the permission of the Assistant Secretary, the Under Secretary or the Deputy Secretary as the case may be in spite of the instructions, it has been noticed by Chief Minister that there is considerable delay in submitting the papers. It has been decided that no file should be pending in the Departments without any action beyond seven days. .

3. The Secretaries to Government are, therefore, requested to ensure that provisions of Secretariat Office Manual are strictly implemented and that no file should be kept pending in the Department beyond seven days.

SHRAVAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.518/Ser.C./85-1

Dated 4th June, 1985

Sub :- Business Rules and Secretariat Instructions - Certain instructions in regard to prompt implementation of orders in circulation - Regarding.

Ref:- 1. U.O. Note No. 660, Ser-C/83-1, GAD., dt. 30-6-1983 . .
2. U.O. Note No. 301/Ser-C/85-1, G.A.D., dt. 14-5-1985.

* * *

In the reference second cited instructions have been issued to all the Secretaries to Government to ensure that as soon as orders in circulation are passed, orders in the matter shall be issued within 24 hours.

2. It has been pointed out that it may not be possible to implement the orders in circulation within 24 hours due to involvement of consultation with Finance and Law Departments on certain draft orders. It is, therefore, requested that whenever administrative departments refer the cases with drafts to Finance and Law Departments, the files may be attended to immediately so as to facilitate the administrative department to implement the orders passed in the circulation within 24 hours. .

3. The Secretaries to Government, Law/Finance Department are requested to take action accordingly.

SHRAVAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.682/AR&T.I/85-1

Dated 23rd May, 1985

Sub:- Business Rules - Prompt implementation of orders passed in circulation -
Furnishing of fortnightly reports to Chief Secretary.

Ref:- 1. U.O. Note No. 2557/AR&T.II/77-3, dated 14-10-1977

2. U.O. Note No. 2557/AR&T.II/77-6, dated 8-2-1978.

* * *

In the U.O. Note first cited, detailed instructions were issued to all the Departments of Secretariat for avoiding delay in issue of orders in circulation.

2. In the U.O. Note 2nd cited, all circulating Officers have been requested to adhere to these instructions and maintain the register suggested and ensure that orders in circulation are issued, normally within a week and where other departments have to be consulted (in rare cases) not beyond 15 days from the date on which the final orders have been passed by the Minister/Chief Minister concerned. It was also instructed that delays in this regard will be reviewed by General Administration (AR&T) Department to which a week ending report listing out cases delayed beyond 15 days and reasons therefor in the prescribed *proforma*, which may be sent by all Secretaries to Government, is summarised by the General Administration (AR&T) Department and circulated the same to the Chief Secretary.

3. As the summarising and review of the Reports is invariably delayed due to non-receipt of the reports from one or two Departments, in time, it is considered that it will be quicker if the Secretaries of the concerned Departments, themselves review the cases and circulate the summarising reports to the-Chief Secretary directly ..

4. All the Secretaries to Government Departments of Secretariat are, therefore, requested to review the cases every week-end commencing from the first week-end of May, 1985 and furnish reports to the Chief Secretary directly.

SHRAVAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.550/Ser.C./85-1

Dated 10th June, 1985

Sub:- OFFICE PROCEDURE -. Monthly review report regarding the implementation of orders in circulation and the pendency in the Departments of Secretariat - Regarding.

Ref:- 1. U.O.Note No. 301/ Ser-C/85-2, G.A.D., dated 14-5-1985.

* * *

Instructions were issued in the reference cited that no file should be kept pending in the department without any action beyond seven days

2. In this connection, Chief Secretary desires to ensure the implementation of the above decision by the Secretaries to Government and that they should also review every month and send a report to Chief Secretary regularly. All the Secretaries to Government are, therefore requested to take action accordingly and send a report of the said review to General Administration Department on or *before 5th of every month positively*

SATHI NAIR,
Secretary to Government

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.490/Ser.C./85-2

Dated 1st August, 1985

Sub:- Observance of Courtesies by the Officers in their dealings with the Members of the State Legislature and Parliament- Regarding

Ref:- 1. Memo. No. 372/Ser. - C/78-1, Genl. Admn. (Ser.-C) Department, dt. 9-3-1978.

2. Memo. No. 710/Ser. - C/78-1, Genl. Admn. (Ser.-C) Department, dt. 29-4-1978.

3. Memo. No. 882/Ser. - C/78-1, Genl. Admn. (Ser.-C) Department, dated 24-5-1978.

4. Memo. No. 1426/Ser. - C/80-1, Genl. Admn. (Ser.-C) Department, dated 20-12-1980.

5. D.O. Lr. No. 587/Ser. - C/81-1, Genl. Admn. (Ser.-C) Department, dated 4-5-1981, from the Chief Secretary to Government.

6. D.O. Lr. No. 322/Ser. - C/84-1, Genl. Admn. (Ser.-C) Department, dated 27-3-1984.

7. Memo. No. 433/Ser. - C/84-1, Genl. Admn. (Ser.-C) Department, dated 9-5-1984.

* * *

In the references 1st to 7th cited, instructions were reiterated regarding the observance of courtesies by the Officers in their dealings with the Members of State Legislature and Parliament. In spite of the above instructions, it was represented by the M.L.As. of Prakasam District, during the course of the discussions, which the Chief Minister had with them on 28-4-1985 that officers are not giving replies to the letters addressed by them and that no action is being taken on their letters.

2. All the officers are once again instructed to show due courtesies towards MLAs., MPs., by promptly acknowledging their letters. Any communication received from them should be replied with utmost expedition. In cases, where it is not possible to send a full reply to the Member, an interim reply should be send acknowledging the receipt of the letter indicating, wherever possible, the action initiated thereon. The final reply should follow quickly.

3. The Departments of Secretariat and Heads of Departments requested to bring these instructions to the notice of all the concerned for their guidance.

SATHI NAIR
Secretary to Government

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.671/Ser.C./85-1

Dated 10th April, 1985

Sub:- OFFICE PROCEDURE - Punctuality in attendance - Instructions Reiterated -
Regarding.

Ref:- U.O. Note No. 3089/Ser.C/65-1, G.A. (Ser.-C) Dept., dt. 6-12-1965

* * *

A point has been raised whether late permissions granted to a Government employee and late attendance without permission can be clubbed for purposes of forfeiture of casual leave.

2. Note under para 546 and 547 of the Secretariat Office Manual lays down as follows:

"A member of the staff will be permitted to attend office late, for valid reasons, normally for three times in a month provided the period of absence does not exceed one hour including the grace time to ten minutes. For every three subsequent occasions or less during the month one day casual leave will be deducted from the casual leave account".

"Para. 547: Forfeiture of a day's casual leave will ordinarily be the penalty for three days late attendance".

The intention underlying the above provisions is that late attendance with prior permission up to three times in a month need not be taken into account for purposes of forfeiture of casual leave. For forfeiture of casual leave as per para 547 of Secretariat Office Manual, late attendance beyond three times in a month should be taken into account.

3. The above clarification may be kept in view while taking action for forfeiture of casual leave for late attendance

SHRAVAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.661/Ser.C./85-1

Dated 26th August, 1985

Sub:- Business Rules and Secretariat Instructions - Certain instructions in regard to disposal of cases - Monthly reports - Submission.- Regarding

Ref:- 1. U.O.Note No.301/Ser.C/85-1, G.A.(Ser.C) Dept., Dated 14.5.1985.

2. U.O.Note No.301/Ser.C/85-2, G.A.(Ser.C) Dept., Dated 14.5.1985.

3. U.O.Note No.550/Ser.C/85-1, G.A.(Ser.C) Dept., Dated 10.6.1985.

4. U.O.Note No.682/Ser.C/85-1, G.A.(AR&T) Dept., Dated 23.5.1985

* * *

In the U.O. Note No. 301/Ser.-C/85-1, General Administration (Services-C) Department, dated 14-5-1985, instructions were issued for prompt implementation of the orders passed in circulation within 24 hours. In the U.O. Note second cited instructions were issued that no file should be kept pending in the department without any action beyond seven days. In the U .O. Note third cited instructions were issued that Secretaries to Government should review the disposal of cases every month and a report of the review should be sent to General Administration Department or before 5th of every month. Subsequent to these instructions, General Administration (AR&T.I) Department have issued instructions in their U.O. Note No. 682/AR&T.1/85-1, dated;23-5-1985 fourth cited, while mentioning the provisions of Business Rules, that orders passed in circulation should be implemented within a week normally or within 15 days where consultation with other departments is involved. It was instructed that the review reports which were hitherto submitted to General Administration Department may be sent directly to Chief Secretary.

2. Some Departments of Secretariat are enquiring as to which of the instructions are to be followed. It is hereby clarified that instructions issued in the references first and second cited regarding implementation of the orders passed in circulation within 24 hours and that no file should be kept pending in the department without action beyond 7 days, would stand. As regards review of the disposal of business by the Secretaries to Government and submission of review reports to Chief Secretary, the instructions issued in paras 3 and 4 of the U.O. Note fourth cited will stand, in supersession of the instructions issued in reference third cited.

3. The Departments of the Secretariat are requested to take action accordingly.

SHRAYAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.1384/Ser.C./85-1

Dated 2nd January, 1986

Sub:- Consultative Committee of State Legislators for General Administration Department - Proceedings of the Meetings, held on 8-8-85 - Certain instructions in regard to the disposal of cases - Issued.

Ref:- 1. U.O.Note No.301/Ser.C/85-2, G.A.(Ser.C) Dept., Dated 14.5.1985.

* * *

In the U.O. Note cited, instructions were issued to all the Secretaries to Government, all Departments of Secretariat to ensure that no paper/file should be kept pending beyond seven days.

2. The matter relating to delays in processing the files at the Secretariat level with or without action with the Minister or an Officer for more than seven' days has figured at the Meeting of Consultative Committee of State Legislators for General Administration Department held on 8-8-1985. The Proceedings of the said meeting are extracted below:

"The Chief Minister, while stating that there are delays in processing files "at the Secretariat level, informed the Committee that instructions were issued that no file should be kept pending without action for more than seven days. To a point raised by Sri G. V. Sudhakar Rao as to whether the above instructions on disposal of business apply to Ministers also, the Chief Minister replied, that a file should not be kept pending without action either with a Minister or an Officer for more than seven days. If it is kept pending for more than seven days, sufficient reasons should be adduced".

3. All the Private Secretaries to Ministers/Chief Minister are requested to bring the above proceedings of the Consultative Committee of Legislators to the notice of Honourable Ministers/Chief Minister.

4. All the Secretaries to Government are requested to see that the files circulated to Ministers concerned/Chief Minister are received back by the Department within the stipulated time. If necessary, the Private Secretaries to the Ministers should be reminded for return of the files with the orders of Honourable Ministers concerned/Chief Minister.

SHRAYAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.49/Ser.C./86-1

Dated 20th January, 1986

Sub: Office Procedure – Supply of Spare copies to Departments of Secretariat –
Dispensed with – Instructions – Issue of – Regarding.

In the context of need to observe economy and due to want of a adequate space, it has been decided that spare copies of the G.O.s etc., being issued from Services Branch of General Administration Department should not be maintained. All Departments of Secretariat are, therefore, requested not to send requisitions either orally or in writing for supplying copies of the G.O.s Memos. Etc., issued from the Services Branch of General Administration Department. They are advised to take sufficient number of copies as and when they receive G.O.s etc., from General Administration Department and keep them in their stock files for reference.

SATHI NAIR,
Secretary to Government

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O.Note No.550/Ser.C./86-1

Dated 20th May, 1986

Sub:- Office Procedure - Streamlining Procedure to tone-up administrative efficiency
- Certain instructions - Issued

- Ref:- 1. G.O. Ms. No, 703, G.A. (A.R. & T.I.) Dept., dt. 4-12-1978.
2. Secret. U.O. Note No. 189/SPF. B/81-5, G.A. (SPF-B) Dept., dt. 22-8-1981.
 3. U.O. Note No. 350/SPF.B/84-AI, G.A. (SPF-B) Department, dt. 29-11-1984.
 - 4 U.O. Note No. 301/Ser.-C/85-2, (Ser.-C) Dept., dt. 14-5-1985.
 5. U.O. Note No. 1384/Ser.C /85-1, G.A. (Ser.-C) Department, dt.2-1-1986.

* * *

The Chief Minister has expressed deep concern over the manner in which important matters are handled in the Departments of Secretariat. It has been noticed by him that in a good number of cases, the officers of the Secretariat have been simply approving the notes put up by the office without proper attention and close examination. It has also come to notice that important and time bound cases such as the cases relating to annulment of orders of the Andhra Pradesh Administrative Tribunal etc., are being badly delayed with the result, the relevant files are circulated to Chief Minister at the last minute and in some cases and worse still, after the expiry of the stipulated date. Similarly, concern has been expressed over the manner in which matters relating to sensitive decision of confidential nature, policy making, amendments to Acts and Rules, issues involving substantial financial implications, important courts cases, which are likely to affect vitally, the interests of the Government are being handled in the Departments of Secretariat.

2. In Order to remove the procedural irregularities of the kind mentioned above, instructions have been issued from time to time in the orders cited on many of these items. While reiterating these instructions the following further orders are issued:

- (i) In every case, to be handled by the Office, the note of the Section (Section Officer) should be restricted to mere exposition of the facts of the case and such note should not contain any leading opinion, comment or suggestion- vide sub para (v) of para 95 of the Secretariat Office Manual
- (ii) At the Gazetted level, besides the Section Officer, whose note will be limited to exposition of the facts of the case no file should be seen by more than one officer between the Section Officer and the decision making authority viz., a Minister/Principal Secretary/Secretary to Government; vide sub-para (16) of Para 12 of the G.O. first cited.
- (iii) For any inaccuracies or improprieties in noting on files, either the Secretary to Government or the Joint/Deputy Secretary to Government will be held responsible.
- (iv) No file should be kept with any Officer without action for more than a week, vide references 4th and 5th cited.
- (v) With regard to all matters relating to sensitive decisions of confidential nature, policy making, amendments to Acts and Rules, issues involving substantial financial implications important court cases which are likely to effect vitally the interest of the Government etc., the relevant files must be in the personal custody of Joint/Deputy Secretary to Government and under no circumstances such files should be found in the custody of the officers below the rank of Deputy Secretaries to Government who may open separate registers for such files with the help of the personal staff attached to them.
- (vi) All matters relating to annulment of orders of A.P. Administrative Tribunal and all other time bound matter/should be processed promptly, and circulated to Minister/Chief Minister sufficiently in advance, para 3 of secret U.O. Note

second cited read with U.O. Note third cited.

(vii) No Officer below the rank of Deputy Secretary to Government should carry any files home.

3. All Principal Secretaries/Secretaries to Government are requested to ensure that the above instructions are scrupulously followed with immediate effect.

4. Receipt of this U.O. Note may be acknowledged forthwith.

SHRAVAN KUMAR,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH

GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 450/Ser.-C/91-1,

Dated : 24th October, 1991.

SUB.:- Office Procedure - Reference to General Administration (Services) Department - Instructions - Reiterated.

REF.:- I. U.O. Note No. 797/Ser.C/77-1, GAD., dt. 3-5-77.

2. U.O. Note No. 249/Ser.C/78-1, GAD., dt. 13-2-78.

3. U.O. Note No. 493/Ser.C/82-3, Cl.A.D., dt. 11-10-82.

4. U.O. Note No. 322/Ser.C/85-1, GAD., dt. 30-4-85.

* * *

It is observed that of late, files, are being referred to General Administration (Services) Department for advice without indicating the point of reference or issues requiring clarifications. Instructions have been issued in the past indicating the procedure to be followed while referring the cases to General Administration (Services) Department. In spite of those instructions, cases are being referred un-necessarily to General Administration (Services) Department resulting in considerable increase in the volume of work and delay in the disposal of the cases.

2. All the Departments of Secretariat are therefore requested to keep the following instructions in view while referring the files to General Administration (Services) Department for advice:

- (i) While mentioning the facts of the case in brief, the specific point or points of reference would be indicated in the file.
- (ii) Cases, may be referred, if they involve interpretation of service rules in which the Secretary/ Deputy Secretary/Joint Secretary/Additional Secretary considers that a reference to General Administration (Services) Department is necessary.
- (iii) Before sending files the original of the back disposals and up-date copies of the special rules or ad hoc rules should be put up for reference. The cases should be examined carefully with reference to rules, and the stand taken in precedent cases if any, Court's orders etc. The Administrative Department should take a view and then refer the case for advice on specific point or points, if necessary.
- (iv) Sending files "for perusal" or "for remarks if any;" or "General, Administration (Services) to see before circulation" or "before the papers are lodged" should be avoided.
- (v) All cases involving relaxation of rules should be referred to General Administration (Services) Department for its views, without fail.

The following types of cases need not be referred to General Administration (Services) Departments :-

- (i) Correction of date of birth entered in the S.S.L.C/S.S.C. Register.
- (ii) Proposals for suspension of Gazetted Officers.
- (iii) Cases relating to disciplinary action against Government servants as per the C.C.A. Rules in force.
- (iv) Appeals, representation etc., against disciplinary action or any service matter.
- (v) Extension of temporary appointments beyond three months and reference to A.P. Public Service Commission of such cases (Where consultation with the Public Service Commission is necessary).
- (vi) Declaration of probation as per rules.
- (vii) Regularisation of services as per rules.
- (viii) Cases to be referred to the Tribunal for Disciplinary Proceedings.
- (ix) Re-employment of retired Government servants and extension of Service of Government servants after the date of superannuation.
- (x) Proposals for permitting the acceptance of part time employment by Government servants.
- (xi) Grant of Pension or arrears of increments.
- (xii) Relaxation of T.A. Rules and Fundamental Rules.
- (xiii) Deputation of Officers for special studies or training etc., outside the State.
- (xiv) Proposals to lend the services of any Officer to Government of India and State Government or on Foreign Service.
- (xv) Grant of study leave.
- (xvi) Drafts of executive instructions.

3. The Departments of the Secretariat are requested to ensure that the above instructions are scrupulously followed while referring the files to General Administration (Services) Department for advice.

K. V. NATARAJAN,
Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 436/Ser.-C/94,

Dated 29th July, 1994.

SUB.:- Office Procedure - Referring the files seeking advice/opinion of the General Administration (Services) Department - Certain Clarification – Issued.

REF.:- 1. From the Fin. & Pig. (Pig. Estt.) Dept., Memo. No. 5927/PS/ A 1/94-1,
Dated 13-7-1994.

* * *

The attention of the Finance and Planning (PIg. Estt.) Department is invited to para 4 of the Memo. cited and they are informed that the General Administration (Services) Department is an advisory department in regard to interpretation of rules/orders in force relating to service matters. Therefore, it is not necessary to indicate the concurrence of General Administration (Services) Department, while issuing clarification/orders as was done above in para 4 of the reference cited.

B. SATYANARAYANA MURTHY,

Deputy Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH

GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 732/Ser.-C/94-1

Dated 26th December, 1994.

SUB.- Office Procedure - Streamlining the procedure to tone up Administrative efficiency - Further Instructions – Issued

REF.- 1. From the Chief Secretary to Government, D.O.Lr. No. 421/Ser.C/86-1,
dt. 18-4-1986.

2.Genl. Admn. (Ser.C) Department, U.O. Note No. 550/Ser.C186-1,
dated 20-5-1986.

* * *

Instructions have been issued from time to time urging the Departments of Secretariat to tone up the administration and to improve efficiency at all levels. The Chief Minister has observed that the desired levels of efficiency are yet to be reached. It is felt that the standard of drafting in the Departments has declined alarmingly which may be due to want of time or lack of application. Very often, Senior Officers too have been approving drafts, prepared badly at the lower levels without taking the trouble of applying themselves and correcting the drafts. While in some important cases such as orders of prosecution, dismissal or removal from service or orders sanctioning expenditure, draft orders are shown to the Law Department or to the Finance Department as the case may be. In a large number of other cases orders are directly issued by the Administrative Departments concerned.

2. In order to avoid embarrassment to the Government out of poor drafting and the intention of the Government as recorded in the note file not being properly reflected in the final G.O. it has been decided that Senior Officers of the Department should pay more attention to this aspect of their work than they have been doing so far.

3. The following further instructions are therefore issued :--

(i) Drafting of all important orders and notifications to be issued by the Departments should be attempted by the Assistant Secretary and vetted by the Circulating Officer and where considered necessary approval of the Secretary incharge of the Department be obtained.

ii) Whenever the files are referred to Law Department and Finance Department, there shall be thorough and proper scrutiny of draft orders by the Law Department and Finance and Planning (FW) Department.

4. All Principal Secretaries/Secretaries to Government are requested to ensure that the above instructions are followed scrupulously.

5. The receipt of this U.O. Note may be acknowledged.

B. V. RAMA RAO,

Chief Secretary to Government.

CONFIDENTIAL :

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT**

U.O Note No. 367/Ser.-C/95-1

Dated 26th August, 1995.

SUB.:- Office Procedure -- Maintenance of Official Secrecy - Leakage of information - Preventive measures -- Instructions -- Reiterated.

REF.:- 1 G.O. Ms. No. 65, G.A (AR & T.DESK) Dept., dt. 6-2- 1986.

2. U.O. Note No. 824/Ser-C/86-5, G.AD., dt. 6-1-1987.

* * *

In the G.O. 1st cited, *inter alia*, following instructions were issued for maintenance of Official secrecy :-

- (i) The Box system which was in force earlier for transporting secret files shall be revived. If adequate number of boxes are not available with the secretaries, they shall be procured;
- (ii) The procedure for classifying the files as 'Secret' and 'Confidential' shall be reviewed and if any changes are required the instructions shall be modified so that only absolutely confidential files shall be treated as strictly confidential. General Administration (Ser. C) Department will examine the matter and issue necessary instructions separately, if necessary;
- (iii) Whenever high level meetings are convened, only Senior Officers who are actually concerned with the subject need be present and the practice of bringing the entire staff connected with the subject to attend the meetings shall be dispensed with. The briefing meetings during Assembly Sessions with the Chief Minister shall also be attended only by the Secretaries concerned as directed by Chief Minister and that it shall not be necessary to bring other staff. All Departments of Secretariat shall issue similar instructions to the Head of Departments under their administrative control.

2. In the U.O. Note cited, all the Departments of Secretariat were requested to keep in view the illustrations/examples indicated therein for the purpose of classifying the files as "Secret" and "Confidential" and also to follow the Box system to safeguard official secrecy.

3. Despite all these instructions, it is seen that, of late, many details of important files are being published in Newspapers. Evidently, this cannot happen without leakage of information. It is, therefore, considered that number of levels which deal with important policy matters have to be reduced to minimise such leakage of information. While reiterating the above instructions issued in the references cited, it is decided that hereafter files relating to important policy matters and other confidential files should be handled only at the level of Officers viz., Deputy Secretaries/Joint Secretaries and above and not at the subordinate level. By adopting such a procedure, it would be possible to ensure secrecy till the policy is finally announced. It should be ensured that when important files are being sent from one Secretary to another Secretary or to the Minister or to the Chief Minister, they may be sent in sealed covers or in closed boxes. It is absolutely essential that utmost secrecy is maintained in

respect of important files.

4. All Departments of Secretariat are requested to ensure that the above instructions are followed scrupulously.

5. The receipt of this U.O. Note may be acknowledged.

M. S. RAJAJEE,
Chief Secretary to Government.

CONFIDENTIAL :

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 304/Ser.-C/96-1

Dated 8th May, 1996

SUB.:- Office Procedure -- Maintenance of Official Secrecy - Certain Instructions --
Reiterated.

- REF.:- 1. G.O. Ms. No. 65/ AR & T.DESK., G.A. Dept., dt. 6-2-1986.
2. U.O, Note No. 824/Ser-C/86-5, dt. 6-1-1987.
3. U.O. Note No. 367/Ser-C/95-1, dt. 26-8-1995.

* * *

Instructions have been issued from time to time on maintenance of Official Secrecy suggesting preventive measures in regard to leakage of information. The procedure for classifying the files as secret or confidential and the box system of carrying files shall be followed strictly.

2. In spite of all these instructions, instances have come to the notice of Chief Minister that contents of confidential letters exchanged between the Heads of Departments and Secretaries to Government are appearing in the press. As per the existing instructions the confidential letters are to be handled at Secretaries level only.

3. If a letter is received by the Secretary on confidential issues or on matters relating to taxation, such letters should be handled at the level of the Principal Secretary/Secretary himself/herself and there should be no need to refer such letters to the lower level functionaries. In the inevitable situation of having to send the letter to the lower level functionary, it should be ensured that it does not go below a responsible level and it should be ensured that strict confidentiality is maintained. .

4. All Departments of Secretariat are requested to ensure that the above instructions are followed scrupulously.

5. The receipt of this U.O. Note may be acknowledged.

N. V. H.SASTRY,
Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 435/Ser.-C/96

Dated 16th July, 1996

SUB.:- Office Procedure - Reference to General Administration (Services) Department -
Further instructions - Issued

REF.:- General Administration (Ser. C) Department, U.O. Note No. 450/ Ser. C/91-I, dt.
24-10-1991.

* * *

Instructions have been issued in the reference cited (Copy enclosed) in regard to cases which are to be and not to be referred to General Administration (Services) Department for advice/remarks/opinion. In spite of clear/specific instructions, cases which need not be referred to are being referred to General Administration Department in a routine way.

While reiterating the instructions, issued in the reference cited, following further instructions are issued:--

I. The files which need to be referred to the General Administration Department:

1. Where the Department deviate from the view of the General Administration Department and again decided to refer to General Administration Department that department may do so.
2. If the Department feels that there are new grounds for the reconsideration of the proposal which was already referred to General Administration Department once the Department may refer again to General Administration Department.
3. Where the Chief Secretary/Chief Minister has ordered to refer the files to General Administration Department, the Administrative Department has to refer the file to the General Administration Department.
4. Where it is proposed to issue in executive order preceding any amendment to statutory file the Administrative Department may refer the file to the General Administration Department.
5. Where any amendment to the *ad hoc*/special rule is proposed to be issued, the Department have to refer such files to the General Administration Department.

II. Files which need not be referred to the General Administration Department:

- I. If the Department has not taken a definite view on the proposal, such files need not be referred.
2. Where the proposal does not require any relaxation of rules.
3. Where action is required to be taken on any points of the minutes of the D.P.C. such points may be examined in the Department itself and such files need not be referred to General Administration (DPC) Department.

4. Draft Executive Orders need not be referred to General Administration (Services) Department.

The Departments of the Secretariat are requested to ensure that the above instructions are scrupulously followed while referring the files to General Administration (Services) Department for advice.

N. V. H.SASTRY,
Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 57926/Ser.-C/2002-1

Dated: 17th December, 2002.

SUB.:- OFFICE PROCEDURE -- Heads of Departments and Collectors not to correspond direct with General Administration (Services) Department -- Instructions -- Issued.

REF.:- Govt. Memo. No. 2608/61-1, G.A. (Ser.C) Dept., dated 10-10-1961

* * *

In the Memo. cited, all Heads of Departments including the Collectors and District Judges were requested not to correspond direct with General Administration (Services) Department for clarification or information with regard to the general orders issued by this department and to address the concerned Administrative Department in Secretariat.

Inspite of the above instructions, it is noticed that certain Heads of Departments/Collectors etc., are addressing the General Administration (Services) Department direct for clarification information with regard to the proper course is to address the concerned administrative department in Secretariat who will examine the points raised by Head of the Department/Collector etc., and issue necessary clarification in consultation with the General Administration (Services) Department if required.

While reiterating the instructions issued in the Memo. cited, the Heads of Departments and the Collectors are requested not to correspond direct with the General Administration (Services) Department on such matters and to address only the concerned administrative department of the Secretariat.

B. ARAVINDA REDDY,
Secretary to Government (Services)

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 580/Ser.-C/82-1

Dated: 12th May, 1982.

SUB.:- Office Procedure -- Departments of Secretariat -- Ministers calling for files of other Departments.

REF.:- G.O. Ms. No. 676, Genl. Admn. (Ser-C) Dept., dt. 18-11-1978.

* * *

Of late, there have been several cases of Private Secretaries and Personal Assistants to Ministers calling for files which do not relate to the portfolios of the Minister under whom they are working, from the Departments of the Secretariat, purporting to be with reference to the orders of the Ministers.

2. All Private Secretaries and Personal Assistants to Ministers are informed that the Ministers have been requested in the past by the Chief Ministers to observe the convention in regard to calling from Department for files other than those pertaining to the subjects allotted to the Ministers, namely, that instead of calling for such files and noting on them, the Ministers who are not concerned with the files, discuss matters dealt with in those files with the concerned Ministers. Formal instructions to this effect were issued in the G. O. cited, in which the Business Rule of the Government were also amended to provide for this. A copy of this G.O. is enclosed for ready reference.

3. All Private Secretaries and personal Assistants to the Ministers are requested to bring to the notice of the Ministers the instructions issued earlier and incorporated in the G.O. cited followed by amendments to the Business Rules, to ensure that files of Departments not connected with the Ministers are not called for by any Minister, but his views made known to the Ministers concerned through discussion with them.

4. Receipt of *this U.O.* Note may be acknowledged.

S. R. RAMA MURTHY,

Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 187/Ser.-C/83-1

Dated 22nd February, 1983.

SUB :- Secretariat Office Manual -- Certain instructions in regard to circulation of files to the Chief Minister -- Regarding.

REF.:- U.O. Note No. 1826/60-24, G.A. (O. & M-A) Dept., dt. 24-1-1962

* * *

It has been noticed that in spite of the provisions contained in paras 94, 95 and 178 of the Secretariat Office Manual and the instructions in the U .O. Note cited, some of the Departments of Secretariat are circulating files to the Chief Minister for orders without putting up a summarising note. This is causing avoidable delay in the disposal of files. It is, therefore, necessary. that before the case is submitted or circulated to the Chief Minister for orders, a summarising note should be put up specifying the points on which orders are sought and also referring to the views taken of the other departments, if any. The note ought to be brief and at the same time should cover all material provisions of the law and rules pertaining to the case on hand with full references to the previous correspondence, current file, precedents and connected Acts enabling verification of every fact stated and every authority cited to be fully, and should be self contained enabling the Chief Minister to go through the case easily and pass orders on specific issues raised.

The Departments of the Secretariat are requested to scrupulously follow the above instructions while circulating files to Ministers and Chief Minister.

C.ARJUNA RAO
Secretary to Government

SECRET :

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (OP-II) DEPARTMENT

U.O Note No. 671/OP-II/83-1

Dated 20th April, 1983.

SUB :- Special Assistants of Ministers -- Conduct of Business -- Instructions

REF.:- 1. *U.O* Note No. 178/83-1, dt. 22-1-1983.

2. O.O Rt. No. 242, G.A. (OP-II) Department, dt. 29-1-1983.

3. *U.O.* Note No. 584/OP-II / 83-1, G.A. (OP-II) Department, dt. 21-3-1983.

* * *

It has come to notice that Ministers endorsements on the stay petitions presented by individuals are being allowed to be taken out and passing them on to the authorities concerned for stay of their actions, while the procedure is that orders of the Ministers should be communicated by an officer of the Secretariat Department. As the intention of the Government in appointing, Senior Officers as Special Assistants is to prevent such omissions, all Special Assistants to Ministers are requested to ensure secretarial examination of such cases to enable appropriate orders being passed after due consideration.

B.N. RAMAN,

Chief Secretary to Government

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 595/Ser.-C/83-1

Dated: 8th June, 1983.

SUB :- Office Procedure -- Correspondence by Ministers -- Instructions -Issued.

REF.:- 1. Memo No. 1565/Ser-C/81-1, Genl. Admn. (Ser-C) Dept., dated. 15-1-1982.

2. *UO.* Note No. 671/OP-II/83-1, Genl. Admn.(OP- II) Dept., dated. 20-4-1983..

* * *

Instructions have been issued in Government Memo. first cited that in cases of extreme urgency where the Secretary to Government is not readily available and where the matter brooks no delay, Ministers and other authorities may contact the Collectors and the Heads of Departments direct for obtaining any factual information to save time and in such cases it is necessary that the Collectors and Heads of Departments should route their replies through the Secretary to Government.

2. In the U.O. Note second cited, procedure in regard to the disposal of the stay petitions on which the Ministers may have endorsed, has been indicated to the Special Assistants and it was also stated therein that orders of the Ministers should be communicated by an officer of the Secretariat Department, to the authorities concerned.

3. Government while reiterating the above instructions direct that even if on occasions Minister feels it necessary to communicate to the Head of the Department direct, either a copy should be endorsed to Secretary or the Head of the Department should bring the matter to the notice of the concerned Secretary, so as to prevent the likely embarrassment to the Ministers.

4. All Heads of Departments and District Collectors are requested to follow the above instructions scrupulously.

B.N. RAMAN,

Chief Secretary to Government

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 660/Ser.-C/83-1

Dated 30th June, 1983.

SUB :- Secretariat Office Manual -- Certain instructions in regard to circulation of files to the Chief Minister and implementation of orders in circulation -- Regarding..

REF.:- U.O. Note.No.187/Services-C/83-1, dt. 22-2-83.

* * *

While reiterating the provisions contained in paras 94, 95 and 178 of the Secretariat Office Manual, instructions have since been issued in the U.O. Note cited to the effect that before the case is submitted or circulated to the Chief Minister for orders a summarising note specifying the points on which orders are sought should be put up. The note should be brief and at the same time cover all material provisions of the law and rules pertaining to the case on hand with full references to the previous correspondence, current file, precedents and concerned Acts, enabling the Chief Minister to go through the case easily and pass orders on specific issues raised. In spite of the instructions it has been noticed by Chief Minister that cabinet notes, answers to Assembly/Council questions are not being properly drafted and scrutinised by the Departments. In a cabinet note, a reference to the papers in the current file was made. This would make no meaning to any Minister as he would not have the file before him. In another case relating to land acquisition for an industry, there was no mention about the nature of industry that was proposed to be started.

2. It has also been observed that there is considerable delay in the issue of orders after the files are approved, in circulation.

3. The Secretaries to Government are, therefore, requested to keep in view the instructions issued in the reference cited and the provisions contained in the Secretariat Office Manual while circulating the files to Chief Minister and in preparing cabinet notes and answers to the Assembly/Council questions. They are also requested to ensure that as soon as orders in circulation are passed necessary orders should be issued within 48 hours.

B.N. RAMAN,

Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 655/Ser.-C/83-2

Dated 24th September, 1983.

SUB :- Business Rules and Secretariat Instructions -- Certain instructions in regard to circulation of files to Chief Minister and prompt implementation of orders in circulation -- Reg.

* * *

As per the instruction 35 of the Andhra Pradesh Government Business Rules and Secretariat Instructions, the orders passed in circulation shall be issued within a week and within 15 days where inter-departmental consultation is involved. While reiterating the provisions contained in paras 94, 95 and 178 of the Secretariat Office Manual, instructions have been issued in the U.O. Note No. 660/Ser-C/83-1, dated 30-6-1983 that as soon as orders in circulation are passed necessary orders shall be issued within 48 hours. But there is no provision either in the Andhra Pradesh Government Business Rules or in the Andhra Pradesh Government Secretariat Instructions about the course of action to be taken to get back the file held up with the Minister for more than a month.

2. It may not be possible to prescribe a time limit for the Minister to dispose of the cases circulated to them. The Special Assistants to Ministers may, however, be requested to ensure that no undue delay occurs in the disposal of any file circulated to their Ministers. Simultaneously, the Departments of Secretariat may also be requested to issue reminders every fortnight to the Special Assistants to Ministers, if a file circulated has not been received back within a fortnight of its circulation.

3. The Special Assistants to Ministers and the Departments of Secretariat are, therefore, requested to keep in view the above instructions while circulating the files to the Ministers.

G. V. RAMAKRISHNA,

Chief Secretary to Government

CONFIDENTIAL :

**GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT**

U.O Note No. 343/Ser.-C/85-1

Dated 23rd April, 1985.

SUB :- Office Procedure - Correspondence by Ministers -- Further instructions -- Issued.

REF:- Govt. Memo. No. 595/Ser-C/83-1, G.A. (Ser-C) Dept., dt. 8-6-1983..

* * *

Honourable Chief Minister approved that Ministers could, on petitions received by them, endorse directly to the Heads of Departments, etc., when it is proposed only to obtain reports, and these need not be routed through the Secretariat Departments. In case Ministers pass an order like granting of stay etc., they should invariably be routed through the concerned Secretariat Department.

2. Some of the Ministers have brought to the notice of the Chief Minister in the Cabinet meeting held on 16-4-1985 that there are inordinate delays in the replies to the endorsements made by them on the petitions sent to the Heads of Departments etc., and in most of the cases they are receiving interim replies.

3. In view of the above, the Secretaries to Government are requested to see that there is no delay in furnishing information of the reports as far as possible within the stipulated time. If it is not possible to submit a reply within the stipulated time, the case may be circulated to the concerned Minister with an interim note indicating the reasons for such delay. The Private Secretaries to the Ministers should watch the disposal in such cases.

SHRAVAN KUMAR,

Chief Secretary to Government.

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 1116/Ser.-C/85-1

Dated 10th June, 1986.

SUB :- Office Procedure - Correspondence by Minister -- Instructions -- Regarding.

REF.:- 1. U.O. Note No. 580/Ser-C/82-I, GAD. dt 12-5-1982.

2. U .O. Note No. 343/Ser.C/85-1, GAD. dt. 23-4-1985.

* * *

In the U.O. Note first cited, clarificatory instructions were issued to the effect that a Minister, instead of calling for any papers/files from any department not under his charge may, if he is desirous of putting forward his views to the Minister incharge, do so at a discussion with the said Minister and, if the two Ministers do not agree on any point or points, the matter shall be referred to the Chief Minister for his decision there on.

2. In this connection, a question has been raised whether a Minister can make endorsements on petitions presented to him and send them to the concerned officers when the contents of the petition do not fall within the allotted portfolio of that Minister.

3. Under the norms being followed, it is not proper for a Minister to interfere in the matters which relate to another Minister as it will be embarrassing for the Minister who is actually in charge of such matters. In the interest of smooth running of the administration a Minister may at best make endorsements on the petitions presented to him and sent them to the concerned Minister or the Secretary of the concerned Department of Secretariat for pursuing action.

4. All Private Secretaries and Personal Assistants to the Ministers are requested to bring the above instructions to the notice of the Ministers for future guidance.

SHRAVAN KUMAR,

Chief Secretary to Government

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 551/Ser.-C/87-1

Dated 26th June, 1987.

SUB :- Office Procedure - Correspondence by Ministers -- Clarification -- Issued.

REF.:- U.O. Note No. 154/60/Ser.-C/87-1, General Administration Department,
dated 4-6-1987.

* * *

Government consider that existing instructions on the subject of referring petition by Ministers against employees for enquiry by the Anti-Corruption Bureau require to be amplified.

2. Accordingly in supercession of the U.O. Note cited the position is clarified as below:

3. Whenever a Minister receives a petition containing allegations against an employee who is not working in the Department under his control, such petitions with the endorsement of the Minister will be Circulated to the Chief Minister through the concerned Department of the Secretariat under whose administrative control the employee is working.

4. All Private Secretaries and Personal Assistants of Ministers are requested to bring the above instructions to the kind notice of the Hon'ble Ministers.

SHRAVAN KUMAR,

Chief Secretary to Government

GOVERNMENT OF ANDHRA PRADESH
GENERAL ADMINISTRATION (SERVICES - C) DEPARTMENT

U.O Note No. 808/Ser.-C/87-1

Dated 1st September, 1987.

SUB :- SUITS -- Matters relating to orders of the Andhra Pradesh Administrative Tribunal and Courts -- Follow up action -Instructions -- Issued.

* * *

It has come to the notice of the Government that in cases where the Andhra Pradesh Administrative Tribunal has passed orders revoking suspension orders issued by the Government there have been abnormal delays in processing the cases and sometimes they are being put up for orders just before the expiry of the limitation period. There is no justification for such delays. Obviously, the departments are not realising the urgency of the matter and the matters are left to the subordinate officers to deal with in a routine manner.

2. Therefore, it is considered, that whenever the Andhra Pradesh Administrative Tribunal or any Court pronounces an order revoking a suspension order the Government Pleader concerned should be contacted to obtain a copy of the order together with his comments within a week. Thereafter, the department should process the case and take a decision as to the further course of action within another week. Where it is considered that the matter should be taken to the Supreme Court, steps should be taken to file S.L.P. and obtain stay of the orders of Andhra Pradesh Administrative Tribunal instead of reinstating the official.. The file should be dealt with personally at least at the levels of a Deputy/Joint Secretary to Government. The file. should be circulated with a tag indicating "TOP PRIORITY" and also specifying the limitation period, so that it could be processed quickly at different levels.

3. Similar steps should be taken with regard to the matters relating to other court cases and time bound matters.

4. The Principal Secretaries to Government, Secretaries to Government are requested to follow the above instructions scrupulously and also to bring these instructions to the notice of all concerned.

SHRAVAN KUMAR,

Chief Secretary to Government

GOVERNMENT OF TELANGANA
ABSTRACT

PUBLIC SERVICES - AP Reorganisation Act 2014 - The Andhra Pradesh Last Grade Service Rules, 1992 - Adaptation to the State of Telangana - Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-B) DEPARTMENT

G.O.Ms.No. 194

Dated:28-05-2016,
Read the following:

1. The Andhra Pradesh Last Grade Service Rules, 1992, issued in G.O.Ms.No.565, G.A (Ser.B)Department, Dated. 24.10.1992.
2. The Andhra Pradesh Reorganisation Act, 2014, (Central Act No.6 of 2014).
3. Government Circular Memo. No.13665/SR/2014, G.A.(SR)Department, dated.26.05.2014.

ORDER:

Whereas, by virtue of Section 3 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed on and from the appointed day i.e. 02.06.2014;

2. And whereas, in section 101 of the Andhra Pradesh Reorganisation Act, 2014, a provision has been made for the purpose of facilitating the application of any law (as defined in section 2 (f) of the Act), made before the appointed day, in relation to the State of Andhra Pradesh or the State of Telangana, the appropriate Government may before expiration of two years from 02.06.2014, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

3. And whereas, the Andhra Pradesh Last Grade Service Rules, 1992 made in exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, vide G.O first read above, are in force as on 01.06.2014;

4. And whereas, Government after careful examination of the matter, have decided to adapt the said Andhra Pradesh Last Grade Service Rules, 1992 which are in force as on 01.06.2014;

5. Accordingly, the following Notification will be published in an Extra- ordinary issue of the Telangana State Gazette, Dt:28.05.2016

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the Government of Telangana hereby order for adaptation of the Andhra Pradesh Last Grade Service Rules, 1992 in force as on 01.06.2014 to the State of Telangana with certain modifications as shown below.

1. (i) This Order may be called, the Andhra Pradesh Last Grade Service Rules 1992, (Telangana Adaptation Order) 2016.
- (ii) It shall come into force with immediate effect.

(P.T.O.)

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- 2 (i) In the Andhra Pradesh Last Grade Service Rules, 1992 throughout the rules, for the words "Andhra Pradesh", the word "Telangana" shall be substituted, except in rule - 12(b), 1st proviso under rule-14(d).
- (ii) In rule-2, category (10) the words, "Chenchu Headmen in Nallamalai forest area comprising Kurnool, Nandyal, Atmakur in Kurnool District and Giddalur Division in Praksasam District" shall be omitted.
- (iii) In rule-6, first proviso shall be omitted.
- (iv) In Annexure-II, rule-5(b) in the "District" Column, the Districts from Ananthapur to Vizianagaram and its corresponding entry in "Language" Column shall be omitted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

RAJIV SHARMA
CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores purchase, Telangana,
Hyderabad (with a request to publish and furnish 200 copies of the Gazette)

Copy to:-

All Departments in Telangana Secretariat.
All Heads of Departments in Telangana State.
The Secretary, TSPSC, Hyderabad.
The Registrar, the High Court, Hyderabad.
All District Collectors in Telangana State.
P.S. to Prl. Secretary to Chief Minister.
P.S. to Secretary to Govt. (Ser.), G.A.D., T.S. Secretariat.
The Law Department, Telangana Secretariat.
The G.A (Cabinet) Department.
SF / SC.

// FORWARDED::BY ORDER//

SECTION OFFICER

GOVERNMENT OF TELANGANA
ABSTRACT

PUBLIC SERVICES - AP Reorganisation Act 2014 - The Andhra Pradesh Ministerial Service Rules, 1998 - Adaptation to the State of Telangana – Orders - Issued.

GENERAL ADMINISTRATION (SERVICES-B) DEPARTMENT

G.O.Ms.No. 195

Dated:28-05-2016,
Read the following:-

1. The Andhra Pradesh Ministerial Service Rules, 1998, issued in G.O.Ms.No.261, G.A (Ser.B)Department,Dt:14.7.1998.
2. The Andhra Pradesh Reorganisation Act, 2014, (Central Act No. 6 of 2014).
3. Government Circular Memo No.13665/SR/2014, Genl. Adm.(SR) Department, dated.26.05.2014.

ORDER:

Whereas, by virtue of Section 3 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed on and from the appointed day i.e., of 02.06.2014;

2. And whereas, in section 101 of the Andhra Pradesh Reorganisation Act, 2014, a provision has been made for the purpose of facilitating the application of any law (as defined in section 2 (f) of the Act), made before the appointed day, in relation to the State of Andhra Pradesh or the State of Telangana, the appropriate Government may before expiration of two years from 02.06.2014, by order, make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

3. And whereas, the Andhra Pradesh Ministerial Service Rules, 1998 made in exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, vide G.O first read above, are in force as on 01.06.2014.

4. And whereas, Government after careful examination of the matter, have decided to adapt the said Andhra Pradesh Ministerial Service Rules, 1998 which are in force as on 01.06.2014.

5. Accordingly, the following Notification will be published in an Extra- ordinary issue of the Telangana State Gazette, Dt:28.05.2016.

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the Government of Telangana hereby order for adaptation of the Andhra Pradesh Ministerial Service Rules, 1998 in force as on 01.06.2014 to the State of Telangana with certain modifications as shown below.

1. (i) This Order may be called - The Andhra Pradesh Ministerial Service Rules 1998, (Telangana Adaptation Order)2016.
(ii) It shall come into force with immediate effect.
2. In the Andhra Pradesh Ministerial Service Rules, 1998:-
 - (i) throughout the Rules, for the words "Andhra Pradesh", the word "Telangana" shall be substituted except the expression "Andhra Pradesh Public Employment (Organization of Local Cadres and Regulation of Direct Recruitment) Order, 1975" wherever occurs.

(P.T.O)

- (ii) throughout the Rules, for the words "Andhra Pradesh Public Service Commission", the words "Telangana State Public Service Commission" shall be substituted.
- (iii) throughout the Rules, for the words "Andhra Pradesh State Board of Intermediate Education", the words "Telangana State Board of Intermediate Education" shall be substituted.
- (iv) throughout the Rules, for the expression "Commissioner of Land Revenue", the expression "Chief Commissioner of land Administration" shall be substituted.
- (v) throughout the Rules, for the words "State Board of Technical Education of Andhra Pradesh Government", the words "State Board of Technical Education of Telangana Government" shall be substituted.
- (vi) In rule-2,(a) Class-A, Category (1)(a)(iii) and Category(2)(a)(vii) for the words "Village Development Officers", the word "Panchayat Secretaries" shall be substituted.
- (b) class-B in a Note under Category (4), for the expression "8, 16 or 22 years of service under the Automatic Advancement Scheme", the expression "6, 12, 18 and 24 years of service under the Automatic Advancement Scheme" shall be substituted.
- (vii) In rule-3(a), under Note-17, for the words "Andhra Pradesh General Subordinate Service Rules", the words "General Subordinate Service Rules, as applicable to the State of Telangana" shall be substituted and for the words "Andhra Pradesh Last Grade Service Rules", the words "Last Grade Service Rules, as applicable to the State of Telangana" shall be substituted.
- (b), class-B, category(4) in table under the first proviso (i) at serial number(2) under the second column, for the words "Village Development Officer, Grade-I" the words "Panchayat Secretary, Grade-I" and at serial number (3) under the second column, for the words, "Village Development Officer, Grade-II", the words "Panchayat Secretary, Grade-II" shall be substituted.
- (ii) at serial number (14) under the first column, for the words "Institute of Administration" the word "Dr.Marri Chenna Reddy Human Resource Development Institute" shall be substituted.
- (viii) In rule-4(a), under the table with the heading "Posts of Senior Assistants, Junior Assistants, Typists including Junior Stenos and Senior Stenos and other equivalent or lower posts in this service", from Sl.No. I to IV shall be deleted.
- (b) in (i)(d)(ii) and 4(i)(d)(iii) under the column "Posts", for the words "High Court of Andhra Pradesh", the words "High Court of Judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh" shall be substituted.
- (c) in (ii)(d)(1), under the column "Appointing Authority" for the words "District Development Officer, Zilla Praja Parishad", the word "Chief Executive Officer, Zilla Parishad" shall be substituted.
- (d) in (ii)(d)(2), under the column "Appointing Authority" for the words "Deputy District Development Officer, Zilla Praja Parishad", the words "Deputy Chief Executive Officer, Zilla Parishad" shall be substituted.

(Contd.....)

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- (ix) In a table under rule-4(ii)(f) from Sl.No. I to IV, VII and Sl.No.VIII shall be deleted.
- (x) In rule-5(b) and (d), for the words "Andhra Pradesh State and Subordinate Service Rules", the words "State and Subordinate Service Rules, as applicable to the State of Telangana" shall be substituted.
- (xi) In rule-7(1) for the expression "33 years", the expression "34" years" shall be substituted.
- (xii) In Annexure-II to rule-11(b)(a) under the heading "Co-operative Department", for the words "Andhra Pradesh Co-operative Subordinate Service Rules", the words "Co-operative Subordinate Service Rules as applicable to the State of Telangana" shall be substituted.
- (b) under the heading "Fire Services", for the words "Andhra Pradesh Fire Service Manual", the words "Fire Service Manual as applicable to the State of Telangana" shall be substituted.
- (xiii) In rule-24, for the words "Andhra Pradesh Civil Services (Classification, Control and Appeal) Rules, 1991", the words "Civil Services (Classification, Control and Appeal) Rules, 1991, as applicable to the State of Telangana" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

RAJIV SHARMA
CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores purchase, Telangana,
Hyderabad (with a request to publish and furnish 200 copies of the Gazette)

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The Registrar, the High Court, Hyderabad.
All District Collectors in Telangana State.
P.S. to Prl. Secretary to Chief Minister.
P.S. to Secretary to Govt. (Ser.), G.A.D
The Law Department, Telangana Secretariat.
The G.A (Cabinet) Department.
SF / SC.

//FORWARDED BY ORDER//

SECTION OFFICER

ANDHRA PRADESH REVISED PENSION RULES, 1980
(As corrected upto 07-10-2004)

PART - I

1. Short title and commencement :

- 1) These rules shall be called the Andhra Pradesh Revised Pension Rules, 1980.
- 2) They shall be deemed to have come into force with effect from the 29th October, 1979.

2. Application :

They shall apply to all Government servants who were governed on the 29th October, 1979 by

- (a) the Old pension Rules in the Hyderabad Civil Service Rules;
or
- (b) the Revised Pension Rules, 1951 of the Ex-Hyderabad State;
or
- (c) the pension rules in the Civil Service Regulations; or
- (d) the Andhra Pradesh Liberalised Pension Rules, 1961
(¹)

²(e) the All India Services (Death-cum-Retirement benefits) Rules 1958 insofar as the members of the State Higher judicial service are concerned

³(f) all workers of Government Distillery, Narayanaguda, Hyderabad and Government Distillery, Kamareddy, Nizamabad District who have retired from service on or after 12th September, 1983 except the following, namely :-

- (1) Government servants who are employed in Government Industrial Undertakings (i.e., Government servants to whom the Factories Act, 1948 is applicable)
- (2) Government servants who belong to non-pensionable service

1. The words "except the following namely" were deleted by G.O.Ms.No. 105, Fin. & Plg., (FW: Pen-I) Dept., dt, 19-3-83 w.e.f. 1.4.78.

2. Inserted by G.O.Ms.No. 105, Fin & Plg. (FW : Pen-I) Dept. dt. 19-3-83 w.e.f. 1-4-78

3. Inserted by G.O.Ms. No. 101 Fin & Plg. (FW : Pen : I) Dept. dt. 6-4-88

- (3) Copyists of the Revenue Department
- (4) Government servants who elect to continue under the existing Pension Rules in accordance with the provisions in Rule 3;
- (5) [1]
- (6) Employees of the former estates abolished under the Andhra Pradesh (Andhra Area) Estates (Abolition and conversion into Ryotwari) Act, 1948 (Act XXVI of 1948) except those to whom the Andhra Pradesh Liberalised Pension Rules are applicable.
- ²(7) Any of the Organisations/Societies/Companies/Boards/Bodies, admitted in to Grant- in-aid, or where Government money is invested
- ³(g) (i) These rules shall not apply to all Government Servants appointed on or after 1-9-2004, to services and posts in connection with the affairs of the State which are borne on pensionable establishment, whether temporary, or permanent.
- (ii) These rules shall not apply to all appointments, whether temporary or permanent, made on or after 01-09-2004 in all the State Public Sector Undertakings, whose pay and allowances are drawn from the Consolidated Fund of the State or not.
- (iii) These rules shall not apply to all appointments, whether temporary or permanent, made on or after 01-09-2004 of all the tiers of the Rural and Urban Local Bodies such as the Gram Panchayats, Mandal Parishads, Zilla Parishads, Municipalities, Municipal Corporations, Urban Development Authorities, Co-operative and Urban Local Bodies, Zilla Grandhalaya Samsthas, Agriculture Marketing Committees, including all the Universities in the State, including all the Institutions functioning under the Universities, whose pay and allowances are drawn from

1. The words "Government servants who belong to the State Higher Judicial service" were omitted by G.O.Ms.No.105, Fin & Plg. (FW : Pen-I) Department, dt. 19-3-83 w.e.f 1-4-78.

2. Sub rule (7) was inserted by G.O.Ms.No. 171, Fin & Plg (FW : Pen-I) Dept, dt 3-10-97 w.e.f 3-10-97.

3. These provisions were added by G.O.Ms.No.653, Fin (Pen-I) Dept, dt 22-09-2004. New pension scheme - Contributory pension scheme w.e.f. 01-09-2004.

the Consolidated Fund of the State or not.

- (iv) These Rules shall not apply to appointments, whether temporary or permanent made on or after 01-09-2004 into all the Institutions receiving Grant-in-Aid from the Government.
- (v) These rules shall not apply to appointments, whether temporary or permanent, made on or after 01-09-2004 to all Co-operative Institutions, Autonomous Corporations, whose pay and allowances are drawn from the Consolidated Fund of the State or not."

Executive Instructions

Eligibility of Family Pension in certain cases :

The widows/ eligible members of the families of District and Sessions Judges governed by the All India Services (Death-cum-Retirement Benefits) Rules, 1958 and retired/died before 1-4-1978, be allowed Family Pension under Andhra Pradesh Government servants Family Pension Rules 1964.

(G.O. Ms. No.506, GA (SC-F) Dept., dated 11-9-1989)

1[3]. Option :- A Government servant who holds a post under the Government on the 29th October 1979, on regular basis and who is governed by the Civil Service Regulations, Hyderabad Civil Service Rules, Revised Pension Rules 1951, Andhra Pradesh Liberalised Pension Rules 1961 or the benefits of drawing pension under the Old Pension Rules under Civil Service Regulations/ Hyderabad Civil Service Rules reduced by Pension equivalent of the retirement gratuity under the Andhra Pradesh Liberalised Pension Rules 1961, as the case may be, and the Andhra Pradesh Family Pension Rules 1964, and to whom these rules apply shall be entitled to exercise an option to continue under the Pension Rules by which he is governed on the 28th October, 1979, or to elect to come to the Andhra Pradesh Revised Pension Rules 1980;

- (a) at any time six months prior to the date of retirement on superannuation; or

1. Substituted by G.O.Ms.No. 16, Fin & Plg. (FW : Pen-I) Dept. dt. 10-1-85. w.e.f. 29-10-79; for the original rule as amended in G.O.Ms.No. 268, Fin & Plg (FW : Pen-I) Dept., dt 19-10-82 and G.O.Ms.No. 12, Fin & Plg. (FW : Pen-I) Department, dt 12-1-84.

- (b) in cases of invalidation from service or voluntary retirement or compulsory retirement, within fifteen days of the said event occurring; or
- (c) in the case of those who have already retired subsequent to the 28th October, 1979, within three months from the date of issue of these rules, failing which he shall be deemed to have elected to be governed by these rules.

The option shall be exercised in the appended form.(*)

- (d) ¹[x x x]

4. Government servants transferred from services and posts to which these rules do not apply :

1) A Government servant who is transferred permanently to a service or post to which these rules apply from a service or post to which these rules do not apply shall become subject to these rules :

Provided that it shall be open to him, within six months of the date of issue of the order of his permanent transfer or, if he is on leave on that day, then, within six months of his return from leave, whichever is later, to elect to be governed by the pension rules to which he was subject immediately before the date of his transfer.

- 2) The option under the provision to sub-rule (1) shall be exercised in writing and communicated to the authority making such order of transfer.
- 3) The option, once exercised, shall be final.

5. Regulation of claims to pension or family pension :-

1) (a) Any claim to pension or family pension shall be regulated by the provisions of these rules in force at the time when a Government servant

(*) Vide Annexure - I to these rules.

1. Rule 3(d) was omitted by G.O.Ms.No. 284 Fin & Pig (FW - Pen.I) Department dt. 22-12-98. The earlier sub rule was as follows :-

“ In the case of Government servants who died while in service / after retirement subsequent to 28th October 1979, the pensionary benefits which may be most beneficial to the heirs under the pension rules applicable to the Government servants on the date of death / retirement shall be applied and pensionary benefits sanctioned accordingly.”

retires or is retired or is discharged or is allowed to resign from service or dies, as the case may be.

b) The day on which a Government servant retires or is retired or is discharged or is allowed to resign or voluntarily retire from service, as the case may be, shall be treated as a non-working day but the date of death shall be treated as a working day.

¹[c] Any type of pension sanctioned under these rules, except Family pension, shall be subject to rule 45.]

6. [²xxx]

1. Rule 5[c] was inserted by the G.O.Ms.No. 178, Fin & Plg (FW : Pen-I) Dept, dt 22-10-97 w.e.f. 29-10-79

2. Rule 6 was deleted w.e.f. 25-5-98 through G.O.Ms.No. 90 Fin & Plg (FW : Pen-I) Dept. dt 25-5-98. The earlier rule was as follows : -

Full pension subject to approved service :- (1) Except for family pension admissible under Rule 50, full pension admissible under these rules shall not be sanctioned to a Government servant unless the service rendered by that Government servant has been satisfactory :

Provided that full pension and retirement gratuity admissible under these rules may be released by Audit Officer/Pension Issuing Authority presuming the service to be satisfactory, unless the said officer/Authority hears from the competent authority either to withhold the pension in full or to effect any cut in the pension before the employee actually retires.

(2) If the service rendered by the Government servant referred to in sub-rule (1) has not been satisfactory, the pension sanctioning authority may by order make such reduction in the amount of pension or gratuity, or both, as that authority may think proper:

Provided that no order regarding reduction in the amount of pension or gratuity or both shall be made unless the Government servant has been given a reasonable opportunity for making a representation in the matter:

Provided further that in case where the pension sanctioning authority is subordinate to the appointing authority, no order regarding reduction in the amount of pension or gratuity or both shall be made unless the approval of the appointing authority has been obtained;

Provided also that the amount of pension shall not be reduced below the limit specified in sub-rule (5) of Rule 45.

(3) For the purpose of sub-rule (2), the expression "appointing authority" shall mean the authority which is competent to make appointments to the service or post from which the Government servant retires.

Note :- Until Government specifically delegate the powers of reduction in pension to the appointing authorities, this power shall rest in Government for the time being.

- (4) (a) The reduction referred to in sub-rule (2) shall be of a permanent character, and
- (b) the measure of reduction in the amount of pension shall be to the extent by which the Government servant's service as a whole failed to reach a satisfactory standard and no attempt shall be made to equate the amount of reduction with the amount of loss caused to the Government.
- (5) The pension sanctioned under these rules shall not be reduced although proof of the service having been not satisfactory may come to the notice of the pension sanctioning authority subsequent to the sanction of pension.
- (6) Whenever in the case of a Government servant the State Government passes an order (whether original or appellate) awarding a pension including gratuity less than the maximum admissible under these rules, the Andhra Pradesh Public Service Commission shall be consulted before the order is passed.
- (7) Nothing in this rule shall apply:- (a) where pension or a part of pension has been withheld or ordered to be recovered under Rule 9; or
- (b) where a part of pension has been reduced under Rule 39; or
- (c) to effect any recovery which has the result of punishment.

7. Limitation on number of pensions:

- (1) A Government servant shall not earn two pensions in the same service or post at the same time or by the same continuous service.
- (2) Except as provided in Rule 19, a Government servant who having retired on a superannuation pension or retiring pension, is subsequently re-employed shall not be entitled to a separate pension or gratuity for the period of his re-employment.

8. Pension subject to future good conduct :

- (1)(a) Future good conduct shall be an implied condition of every grant of pension and its continuance under these rules.
- (b) The pension sanctioning authority may, by order in writing, withhold or withdraw a pension or part thereof, whether permanently or for a specified period, if the pensioner is convicted of a serious crime or is found guilty of grave misconduct:

Provided that no such order shall be passed by an authority subordinate to the authority competent to make an appointment to the post held by the pensioner immediately before his retirement from service:

Provided further that where a part of pension is withheld or withdrawn, the amount of such pension shall not be reduced below the limit specified in sub-rule (5) of Rule 45.

- (2) Where a pensioner is convicted of a serious crime by a Court of law, action under sub-rule (1) shall be taken in the light of the judgment of the Court relating to such conviction.
- (3) In a case not falling under sub-rule (2), if the authority referred to in sub-rule (1) considers that the pensioner is prima facie guilty of grave misconduct, it shall before passing an order under sub-rule (1):-
 - (a) serve upon the pensioner a notice specifying the action proposed to be taken against him and the ground on which it is proposed to be taken and calling upon him to submit, within fifteen days of the receipt of the notice or such further time not exceeding fifteen days as may be allowed by the pension sanctioning authority, such representation as he may wish to make against the proposal, and
 - (b) take into consideration the representation, if any, submitted by the pensioner under clause (a).
- (4) Where the authority competent to pass an order under sub-rule (1) is the Government, Andhra Pradesh Public Service Commission shall be consulted before the order is passed.

- (5) An appeal against an order under sub-rule (1), passed by any authority other than the Government shall lie to the Government and the Government shall, in consultation with the Andhra Pradesh Public Service Commission, pass such orders on the appeal as it deems fit.

Explanation :- (a) The expression "serious crime" includes a crime involving an offence under the Official Secrets Act, 1923 (Central Act 19 of 1923).

- (b) The expression 'grave misconduct' includes the communication or disclosure of any secret official code or password or any sketch, plan, model, articles, note, document or information, such as is mentioned in Section 5 of the Official Secrets Act, 1923 (Central Act 19 of 1923) which was obtained while holding office under the Government so as to prejudicially effect the interests of the general public or the security of the State.

Executive Instructions

Cases of convicted pensioners prompt intimation :-

The prosecuting officers and Treasury officers shall intimate promptly about the cases, where pensioners are convicted to the concerned administrative authorities/pension sanctioning authorities of the State Government and Government of India in case of Central Pensioners to take necessary further action.

(G.O.Ms.No.84, Fin & Plg (FW : Pen-I) Dept. dt 12-7-1999)

9. Right of Government to withhold or withdraw pension :-

[¹(1) The Government reserves to themselves the right of withholding a pension or gratuity, or both, either in full or in part, or withdrawing a pension in full or in part, whether permanently or for a specific period and of ordering recovery from a pension or gratuity of the whole or part of any pecuniary loss caused, to the Government and to the local authority if, in any departmental or judicial proceedings the pensioner is found guilty of grave misconduct or negligence during the period of his service, including service rendered upon re-employment after retirement :

1. Sub rule (1) was substituted by G.O.Ms.No. 302, Fin & Plg (FW : Pen-I) Dept, dt. 30-8-1994.

Provided that the Andhra Pradesh Public Service Commission shall be consulted before any final orders are passed. ¹["However, consultation with Andhra Pradesh Public Service Commission is not necessary, when the pensioner is found guilty in any judicial proceedings".]

Provided further that a part of pension is withheld or withdrawn, the amount of such pension shall not be reduced below the limit specified in sub-rule (5) of Rule 45]

²"Provided also that the penalty of withholding of entire pension or gratuity or both may be imposed against the retired Government servant upon being found guilty or upon conviction in a court of law for the offences of grave charges namely proved cases of misappropriation, bribery, bigamy, corruption, moral turpitude, forgery, outraging the modesty of women and misconduct."

(2)(a) The departmental proceedings referred to in sub-rule (1), if instituted while the Government servant was in service whether before his retirement or during his re-employment, shall, after the final retirement of the Government servant, be deemed to be proceedings under this rule and shall be continued and concluded by the authority by which they were commenced in the same manner as if the Government servant had continued in service.

Provided that where the departmental proceedings are instituted by an authority subordinate to the State Government, that authority shall submit a report recording its findings to the State Government.

Note :- The function of the disciplinary authority is only to reach a finding on the charges and to submit a report recording its findings to the Government. It is then for the Government to consider the findings and take a final decision under this rule. In case Government decide to take action under this rule in the light of the findings of the disciplinary authority, the Government will serve the person concerned with a show-cause notice specifying the action proposed to be taken under this rule and the person concerned will be required to submit his reply to the show-cause notice within such time as may be specified by the Government. The Government will consider the reply and consult the Andhra Pradesh Public Service Commission. If as a result of such consideration in consultation with the Commission, it is decided to pass an order under the rule, necessary orders will be issued in the name of the Government.

1. The words were added through G.O.Ms.No. 442, Fin (FW : Pen-I) Department dt. 25-9-2003.

2. The provision was added by G.O.Ms.No.664, Finance (Pen-I) Dept., dt. 7-10-2004

- (b) The Departmental proceedings, if not instituted while the Government servant was in service, whether before his retirement or during his re-employment:
- (i) shall not be instituted save with the sanction of the Government;
 - (ii) shall not be in respect of any event which took place more than four years before such institution; and
 - (iii) shall be conducted by such authority and in such place as the State Government may direct and in accordance with the procedure applicable to departmental proceedings in which an order of dismissal from service could be made in relation to the Government servant during his service.
- (3) ¹[x x x]
- (4) In the case of a Government servant who has retired on attaining the age of superannuation or otherwise and against whom any departmental or judicial proceedings are instituted or where departmental proceedings are continued under sub-rule (2), a provisional pension as provided in Rule 52 shall be sanctioned.
- (5) Where the State Government decides not to withhold or withdraw pension but orders recovery of pecuniary loss from pension, the recovery shall not ordinarily be made at a rate exceeding one-third of the pension admissible on the date of retirement of a Government servant.
- (6) For the purpose of this rule-
- (a) departmental proceedings shall be deemed to be instituted on the date on which the statement of charges is issued to the Government servant or pensioner or if the Government servant has been placed under suspension from an earlier date; on such date; and
 - (b) Judicial proceedings shall be deemed to be instituted-

1. Sub rule (3) was omitted by G.O.Ms.No.302, Fin & Plg (FW : Pen-I) Department., dt.30-8-1994.

- (i) in the case of criminal proceedings, on the date on which the complaint or report of a police officer, of which the Magistrate takes cognisance, is made; and
- (ii) in the case of Civil proceedings, on the date the plaint is presented in the Court.

¹[7. Even though a Government servant has retired from service and was not before his retirement chargesheeted or called upon to explain why a pecuniary loss caused to the Government (or a local authority) due to his negligence, while he was in service, should not be recovered from him, the Government if they are satisfied that the loss is due to him, shall recoup the pecuniary loss besides all Government dues (or local authority dues) from the Retirement Gratuity. For this purpose, it shall not be necessary to get the consent of the Government servant or the consent of the members of his family in the case of a deceased Government servant, as the case may be. In such cases, it shall be indicated in the sanction clearly the amount of Retirement Gratuity admissible, a stated amount which shall be deducted from the Retirement Gratuity on account of Government dues or local authority dues or loss sustained by the Government servant due to negligence and the net amount of Retirement Gratuity payable to the retired Government servant.]¹

1. Sub rule (7) was substituted by G.O.Ms.No. 995, Fin. (Pension-I) Department., dt. 21-12-2002. The earlier sub-rule (7) added by G.O.Ms.No.85, F&P (FW.Pen.I) Dept., dt 12-7-99 was as follows :-

- 7(a) When a Government servant dies before conclusion of the disciplinary proceedings, generally death abates all further proceedings. As such, when Government servant dies before conclusion of the disciplinary proceedings, the proceedings under rule 9 of the Andhra Pradesh Revised Pension Rules 1980 also abates. If any loss caused or misappropriated the Government amount by the deceased Government servant is established, in such cases, the disciplinary proceedings will not automatically abate and it is open to the Government to bring the legal representatives on record and conclude disciplinary proceedings for the purpose of recovery of the same.
- b) When disciplinary proceedings are concluded as per the procedure and Government servant/ pensioner dies before receiving punishment order and any loss caused or misappropriated the Government amount

due to his negligence or misconduct while he was in service, is established, the same can be recovered from terminal benefits admissible to the legal heirs. The recovery in such cases shall be from the terminal benefits i.e. Retirement Gratuity, Commuted Value of Pension, Encashment of leave.

- c) In cases of punishment of stoppage of increment without cumulative effect, which could not be implemented due to lack of service, or otherwise, the amount equal to the increments stopped, shall be recovered from the Retirement Gratuity of the employee.

Provided that the Consultation with the Andhra Pradesh Public Service Commission shall not be necessary for taking action under this sub-rule.

Executive Instructions

(i) Procedure to be followed to withhold or withdraw Pension:

According to Rule 9 of Revised Pension Rules, 1980, the State Government reserves to themselves the right of withholding or withdrawing a pension or part thereof, whether permanently or for a specified period, and of ordering recovery from a pension of the whole or part of any pecuniary loss caused, to the Government and to the local authority if, in any departmental or judicial proceedings, the pensioner is found guilty of grave misconduct or negligence during the period of his service, including service rendered upon re-employment after retirement.

2. If departmental proceedings had been initiated against a Government servant under the Andhra Pradesh Civil Service (Control, Classification and Appeal) Rules while he was in service, including re-employment, the proceedings will be deemed to be proceedings under Rule 9 of Revised Pension Rules, 1980 and will be continued and concluded by the authority by which they were commenced in the same manner as if the Government servant had continued in service. In case, where departmental proceedings had been initiated by an authority subordinate to Government, that authority will submit a report recording its findings to the Government, as the power to pass orders in such cases vests only with the Government under Rule 9 of Revised Pension Rules, 1980.

3. If departmental proceedings had not been instituted while a Government servant was in service including the period of his re-employment, if any, proceedings can be instituted under Rule 9(2)(b) of Revised Pension Rules, 1980 subject to the following:

(a) shall be with the sanction of Government;

(b) for a misconduct or misbehaviour in respect of any event which took place not earlier than four years before the institution of such proceedings; and

(c) proceedings shall be conducted by such authority and at such place as the Government may direct and in accordance with the procedure applicable to the departmental proceedings in which an order of dismissal from service could be made in relation to the Government servant during his service.

4. To ensure that uniform procedure is followed and also to avoid procedural irregularities which may vitiate the proceedings initiated, it is considered that standardised form which are annexed to this Memo are adopted for dealing with such cases.

[Govt. Memo.No. 17757-A/216/A2/Pen.I/94, dt 24-5-94 of F&P (FW.Pen) Department]

(1) Order conveying sanction of the Government for taking departmental action against a pensioner under Rule 9 of Revised Pension Rules 1980.

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public services - Departmental Proceedings against Sri/Smt./Kum formerly Department - Sanction under Rule 9 of Revised Pension Rules, 1980 - Issued.

(DEPARTMENT)

G.O.Ms.No.....

Date

Order:

Read the following :-

Whereas it has been made to appear that Shri/Smt/Kum..... while serving asin the Departmentfromto.....was (here specify briefly the imputations of misconduct or misbehaviour in respect of which it is proposed to institute departmental proceedings).

Now, therefore, sanction is accorded under sub-clause (i) of clause (b) of sub-rule (2) of Rule 9 of the Revised Pension Rules, 1980 to initiate departmental proceedings against the said Shri/Smt./Kum.....

It is further directed that the said departmental proceedings shall be conducted in accordance with the procedure laid down in Rule 20 of the APCS (CCA) Rules, 1991 by(here specify the authority by whom the departmental proceedings should be conducted) at(here specify the place or places at which the departmental proceedings including oral inquiry, might be conducted).

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

(2) Memorandum of charges to be communicated to the pensioner concerned in departmental action under Rule 9 of Revised Pension Rules, 1980.

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public services - Sri Department - Departmental Proceedings under Rule 9 of Revised Pension Rules, 1980 - Articles of Charges - Issued

(DEPARTMENT)

G.O.Rt.No.

Date :

Read the following:-

Order :

In pursuance of the sanction accorded by the Government under sub-clause (i) of clause (b) of sub-rule (2) of Rule 9 of the RP Rules, 1980 for instituting departmental proceedings against Srivide G.O. Ms. No.....(department) datedit is proposed to hold an inquiry against the said Sriin accordance with the procedure laid down in Rule 20 of the APCS (CCA) Rules, 1991. The enquiry shall be conducted byhereby specify the authority by whom the departmental proceedings are to be conducted in accordance with the sanction, at(here specify the name of the place where the proceedings are to be conducted).

2. The substance of the imputations of misconduct or misbehaviour in respect of which the inquiry is proposed to be held is set out in the enclosed statement of articles of charge (Annexure-I). A statement of the imputations of misconduct or misbehaviour in support of each article of charge is enclosed (Annexure-II). A list of documents by which, and a list of witnesses by whom, the articles of charge are proposed to be sustained are also enclosed (Annexure-III and IV).

3. Sriis directed to submit within 10 days of the receipt of this Memorandum a written statement of his defence and also to state whether he desires to be heard in person.

4. He is informed that an inquiry will be held only in respect of those articles of charges as are not admitted. He should, therefore specifically admit or deny each article of charge.

5. Sri....is further informed that if he does not submit his written statement of defence on or before the date specified in para 3 above, or does not appear in person before the inquiring authority or otherwise fails or refuses to comply with the provisions of Rules 20 of the APCS (CCA) Rules, 1991, or the orders/directions issued in pursuance of the said rules, the inquiring authority may hold the inquiry against him exparte.

6. The receipt of this GO may be acknowledged.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

To

Sri...

Annexure-I

Statement of articles of charge framed against.....(name of the retired Government servant), formerly.....

Article I

That the said Sri.....while functioning asduring the period.....

Article II

That during the aforesaid period and while functioning in the aforesaid office, the said Sri.....

Article III

That during the aforesaid period and while functioning in the aforesaid office, the said Sri.....

Annexure-II

Statement of imputations of misconduct or misbehaviour in support of the articles of charge framed against Sri(name of the retired Government servant) formerly.....

Article I
Article II
Article III
Annexure-III

List of documents by which the articles of charge framed against Sri(name of the retired Government servant), formerlyare proposed to be sustained.

Annexure-IV

List of witnesses by whom the articles of charge framed against Sri(name of the retired Government servant) formerlyare proposed to be sustained.

ii) Institution “Departmental Proceedings” - After retirement :-

“Departmental Proceedings” shall be deemed to be instituted on the date on which the statement of charges is issued to the Government servant in accordance with rule 20(3) of A.P. Civil Services (CCA) Rules 1991. In cases where only a preliminary inquiry into the allegations or where it is contemplated to initiate departmental proceedings, it can not be presumed that the departmental proceedings have been instituted under Rule 9(2) of A.P. Revised Pension Rules 1980. In cases where charges have not been framed and issued before the retirement of the employee concerned, further action has to be taken in accordance with rule 9(2) of the A.P. Revised Pension Rules 1980 read with G.M.No. 17757 / A2 / 216 / Pen. I / 94 Dated 24.5.94 of finance Dept., - vide executive instrucion No. (1) above. If action has to be taken after forwarding the pension papers to Accountant General, the instructions issued in G.M.No. 33764-A / 55 / PSC / 93 dated 15-10-93 of finance Dept., vide instruction No. (iv) of the Executive instructions contained under Rule 52 have to be followed.

In cases where disciplinary or judicial proceedings are pending, provisional pension has to be sanctioned under rule 52 (1) (a) of A.P. Revised Pension Rules, 1980 keeping in view the instructions contained in circular memo No. 979-B / 5 / A2 / Pen.I / 94 dated 2-2-94 of Finance Department i.e. Minimum of 75% of Pension admissible-vide instruction No. (iii) of the executive instrucionts under Rule 52.

[Cir. memo.No.37254/361/A2/Pen.I/98, dt. 4-7-98 of Fin & Plg (FW : Pen.I) Department]

iii) Effect of deletion of Rule 6 on Rule 9 :-

It is clarified that Rule 6 and Rule 9 of the APRPRs, 1980 are two distinctive provisions and deletion of Rule 6 has no effect on Rule 9. As such the cases of the pensioners against whom any disciplinary or judicial proceeding are pending have to be dealt with under Rule 9 of the APRPRs, 1980

[Cir.Memo.No.1305-A/499/A2/Pen.I/98, dt.12-11.98 of the Fin & Plg (FW : Pen.I) Departement.]

iv) Review of punishment :

As there is a need for evolving a uniform procedure to review the punishment imposed under Rule 9 of the APRPRs, 1980. A retired employee can prefer an appeal against an order reducing or with holding maximum. Pension including an additional pension admissible to him under the rules.

[G.O.Ms.No.53, Fin & Plg (Pen.I) dt. 12-4-99 of Fin & Plg (Pen.I) Department.]

v) (a) Where Court directed to dispose of the disciplinary case within a specified time period :

The disciplinary cases against the retired Government servant shall be concluded as quickly as possible. If court directs to the conclude the same within a specified period, it should be concluded with in the said period only. If not, time may be obtained from the court to conculde same in such case, final orders issued after the period is specified by the courts and the court dismisses such final order due to non conculsion of the same within time specified by them, action against the concerned persons shall be taken for not taking prompt action within the time and the loss caused if any, there to the Government in such cases shall be recovered from the concerned.

b) Where charges are dropped and interest on pensionary benefits is claimed :

If the department decides to drop the charges, they shall take a decision as quickly as possible and they should draft the order carefully, the following lines are prescribed for guidance, duly indicating that the individual shall be eligible for interest subject to the conditions specified under sub-rule [1A] of RULE 46 of the A.P.R.P.R.S, 1980 from the date of final orders only.

In the circumstances stated above the Government have taken lenient view and further action is here by dropped. The individual is eligible for terminal benefits due to him from the date of issue of orders.

[G.O.Rt.No. 1034, Fin & Plg (FW : Pen-I) Dept. dt., 9-6-2000]

vi) Recovery of Government dues from dearness relief on pension :

Any Government dues, due from the pensioner can be recoverable from the Dearness Relief on pension after issuing a show cause notice to the concerned person and after considering the explanation, if any submitted by the pensioner within the stipulated time.

[G.O.Ms.No. 227, Fin (Pen-I) Dept. dt., 29-5-2001]

vii) Payment of Pensionary benefits to the Government servants retired from service pending disciplinary action-Action against the retired person for their lapses-Consolidated-Orders :

1. A retired Government employee is entitled for the, following terminal benefits to be got sanctioned.

- 1) Family Benefit Fund
- 2) Andhra Pradesh Group Insurance Amount
- 3) General Provident Fund Amount
- 4) Andhra Pradesh Government Life Insurance amount.
- 5) Encashment of Earned Leave
- 6) Retirement Gratuity
- 7) Pension/Provisional pension
- 8) Commuted Value of Pension

2. In case of Government Employee against whom the departmental proceedings or criminal proceedings are pending at the time of retirement, all the above terminal benefits need not be released. Proceedings pending means, there must be proceedings already initiated and pending within the meaning of rule 9 of the A.P.R.P.Rs, 1980. A Government servant who attains the age

of superannuation while under suspension should be allowed to retire on the due date of superannuation. But pensionary benefits can not be settled until the conclusion of the enquiry or disposal of charges. In such cases, the payment of terminal benefits shall be regulated as follows :-

a) The following amounts shall be paid to the retired employee since no recoveries can be made from these amounts,

- 1) Family Benefit Fund
- 2) Andhra Pradesh Group Insurance Scheme
- 3) General Provident Fund
- 4) Andhra Pradesh Government Life Insurance

b) Encashment of Earned Leave :

As per the orders issued in G.O.Ms.No. 11, Fin & Plg (FW : F.R-I) Dept., dt. 15-01-1997 the authority competent to grant leave, in the above mentioned cases may with hold whole or part of cash equivalent of earned leave, if in the view of the competent authority there is a possibility of the some money becoming recoverable from him on conclusion of the proceedings against him. On conclusion, the retired employee will become eligible to the amount so withheld after adjustment of the Government dues, if any. As such, Encashment of Earned Leave can be regulated accordingly.

c) Retirement Gratuity :

According to clause [c] of sub-rule (1) of rule 52 of the A.P.R.P.Rs, 1980, no gratuity shall be paid until the conclusion of the departmental or judicial proceedings and issue of final orders.

According to the proviso to the above said rule, where departmental proceedings have been instituted under rule 9 of the Andhra Pradesh Civil Services [Classification, Control and Appeal] Rules, 1991, for imposing any of the penalties specified in clauses (i), (ii) and (iv) of rule 9 of the said rules, except the cases falling under sub-rule (2) of rule 22 of the said rules, the payment of gratuity shall be authorised to be paid to the Government servant. It is also further provided in the said rule that where a conclusion has been reached that a portion of pension only should be withheld or withdrawn and the retirement gratuity remains unaffected in the contemplated final orders, the retirement gratuity can be released upto 80% of the eligible retirement gratuity.

d) Provisional Pension :

1. As per sub-rule (4) of rule 9 of the Andhra Pradesh Revised Pension Rules, 1980, the retired employees mentioned in the above cases shall be sanctioned provisional pension as provided in rule 52 of the said rules. According to rule 52 of the said rules, the Audit Officer/head of office shall pay the provisional pension not exceeding the eligible pension. The provisional pension shall be paid from the date of retirement to the date on which final orders are passed by the competent authority on conclusion of the departmental or judicial proceedings pending against the retired employee. The provisional pension shall not be less than 75% of the normal pension entitlement.

2. Pension sanctioning authorities are competent to sanction provisional pension to the Non-Gazetted Officers. It shall be sanctioned by the Government in the case of Gazetted Officers.

3. In the above mentioned cases the department shall send pension papers to the Accountant General and it should be mentioned in the forwarding letter that departmental/judicial proceedings are pending and with a request to indicate only the quantum of pension that would be admissible which should not be released till further orders as only provisional pension has to be released. The Accountant General may then verify the pensionary benefits admissible and indicate the quantum of pension, where upon, the Head of the department may intimate the quantum of provisional pension for payment in case of Gazetted Officers, so that Government will sanction the same. The Accountant General, AP, Hyderabad will straight way authorise the minimum provisional pension i.e.75% of the quantum of pension verified by his office, pending sanction by the pension sanctioning authority and that if the appropriate authority sanctions more than 75% of the eligible pension as provisional pension, the Accountant General will issue an amendment accordingly.

e) Commuted value of Pension :

No Commutation of pension shall be allowed in the above mentioned cases since sub-rule 3 of Rule 3 of the AP Commutation Rules, do not permit a Government servant against whom judicial or departmental proceedings has been instituted or pending, to commute any part of his pension during the pendency of such proceedings. Further, in the case of those to whom only provisional pension is granted, if after conclusion, entire pension is withheld, the question of commutation does not arise. In the case of others to whom

pension was allowed either in full or in part, the period of one year for commutation without medical examination has to be reckoned from the date of issue of orders on conclusion of the proceedings.

4. Action against the retired officer who commits irregularities can be taken on three counts :

- 1) Criminal Prosecution
- 2) Disciplinary action and
- 3) Recovery of the amount.

In case of the death of the retired officer, action on first two counts will abate but as per the orders issued in the G.O.Ms.No.85 Fin & Plg [FW : Pen-I] Dept. dt, 12-7-1999, the loss or mis-appropriated amounts can be recovered from the terminal benefits of the retired officer.

5. If any irregularity of a retired employee is noticed after his retirement and no departmental proceedings can be instituted under sub-rule 2 [b] of Rule 9 of A.P.R.P.Rs. 1980, the department can initiate criminal action against the retired officer or action under the Andhra Pradesh Revenue Recovery Act, 1864 to recover the loss if any caused to the Government by him.

[G.O.Rt.No. 1097, Fin (FW : Pen-I) Dept., dt. 22-6-2000]

viii) Continuence of disciplinary proceedings after retirement even no peuniary loss caused to the government :

The disciplinary proceedings pertaining to a serious or grave act of misconduct or negligence committed by a government servant can be continued or instituted in terms of rule 9 of A.P.R.P.Rs. 1980, or other corresponding rules, even if no pecuniary loss was caused to the Government.

[Circular Memo.No. 3026/18/A2/ Pension .I / 1999 Fin & Plg (FW : Pen -I) Dept., dt. 1-6-1999]

10. Commercial employment after retirement:-

(1) If a pensioner who, immediately before his retirement was a Gazetted Government servant, wishes to accept any commercial employment before the expiry of two years from the date of his retirement, he shall obtain

the previous sanction of the Government to such acceptance ¹(by submitting an (*) application in the prescribed proforma appended to part II of these rules) and no pension shall be payable to a pensioner who accepts a commercial employment without such sanction in respect of any period for which he is so employed or such longer period as the Government may direct :

Provided that a Government servant who was permitted by the Government to take up a particular form of commercial employment during his leave preparatory to retirement or during refused leave shall not be required to obtain subsequent permission for his continuance in such employment after retirement.

- (2) For the purpose of this rule-
 - (a) the expression commercial employment means :-
 - (i) an employment in any capacity including that of an agent under a company, co-operative society, firm or individual engaged in trading, commercial, industrial, financial or professional business and includes also a directorship or such company and partnership of such firm and includes employment under a body corporate, wholly or substantially owned or controlled by the Government,
 - (ii) setting up practice, either independently or as a partner of a firm, as adviser or consultant in matters in respect of which the pensioner-
 - (a) has no professional qualification and the matters in respect of which the practice is to be set up or is carried on are relatable to his official knowledge or experience, or
 - (b) has professional qualifications but the matters in respect of which such practice is to be set up are such as are likely to give his clients an unfair advantage by reason of his previous official position, or
 - (iii) has to undertake work involving liaison or contact with the offices or officers of the Government.

1. These words were inserted by G.O.Ms.No.372, Finance and Planning (FW.Pen.I) Department, dt 2.12.85.

(*) Vide Annexure II to these rules.

Explanation:-

- (a) For the purpose of sub-rule (1) of this rule, “the date of retirement” in relation to a Government servant re-employed after retirement, without any break, either in the same or in another Gazetted post under the State Government or in any other equivalent post under the Central Government, shall mean the date on which such Government servant finally ceases to be so re-employed in Government service,
- (b) For the purpose of this rule, employment under a Co-operative Society includes the holding of any office whether elective or otherwise, such as President, Chairman, Manager, Secretary, Treasurer and the like, by whatever name called in such a society.

11. Restriction on practice in Commercial Tax and other cases after retirement:-

(1) No Deputy Commissioner of Commercial Taxes, Commercial Tax Officer Deputy Commercial Tax Officer or Assistant Commercial Tax Officer shall, during a period of five years from the date of his retirement from service, act as a Sales Tax Adviser or Consultant or accept any engagement to appear on behalf of any dealer in any sales tax proceedings any where in the State, without the previous sanction of the Government in the case of the Deputy Commissioner of Commercial Taxes or the Commercial Tax Officer and of the Commissioner of Commercial Taxes in the case of the Deputy Commercial Tax Officer or the Assistant Commercial Tax Officer.

- (2) No retired officer of the Commercial Taxes Department shall accept any engagement to appear on behalf of any dealer in any sales tax proceedings anywhere in the State if;-
- (i) the officer or authority before whom the retired officer is to appear was his official subordinate while in service; or
- (ii) the sales tax proceedings relates to an order passed by him or to a case with which he was in any way connected in his official capacity.
- (3) No pension shall be payable for such period as the Government may, by order, direct to any retired officer of the Commercial Taxes Department if he contravenes the provisions contained in clauses (i) and (ii) of sub-rule (2).

Note :-

(a) A condition should be incorporated in the terms of contracts executed on account of public works to the effect that it is liable for cancellation if either the contractor himself or any of his employee is found to be a Gazetted Officer who retired from service and had not obtained permission from the Government for accepting the contract or employment within a period of two years from the date of his retirement;

(b) At the time of sanctioning pension of Engineers and other Gazetted Officers of the Public Works Department including Electricity Department, they should be required to sign an undertaking that they would not seek such employment (and set up or engage in a business or a Commercial undertaking as a principal) within a period of two years from the date of their retirement, without the prior permission of Government, and that in case of non-pensionable officers they should be required to sign a similar undertaking at the time they are paid the gratuity or other retiring benefits by Government.

12. Employment under a Government outside India after retirement :-

(1)(a) If a pensioner, to whom these rules are applicable wishes to accept any employment under any Government outside India, he should obtain the previous sanction of the Government of India for such acceptance. No pension shall be payable to a pensioner who accepts such employment without proper permission, in respect of any period for which he is so employed or such longer period as the Government of India may direct;

Provided that a Government servant permitted by the appropriate authority to take up a particular form of employment under a Government outside India during his leave preparatory to retirement shall not be required to obtain subsequent permission for his continuance in such employment after retirement.

(b) for the purposes of this rule, "employment under any Government outside India" shall include employment under a local authority or corporation or any other institution or organisation which functions under the supervision or control of a Government outside India, or an employment under an International Organisation of which the Government of India is not a member.

(2)(a) If a pensioner, to whom these rules are applicable wishes to accept any employment whether commercial or private, before the expiry of two years from the date of his retirement or any employment under any Government outside India at any time, he should obtain the previous sanction of the State Government for such acceptance. No pension shall be payable to a pensioner who accepts any such employment without such sanction, in respect of any period for which he is so employed or such longer period as the State Government may direct.

- (b) This sub-rule shall apply to all pensioners who immediately before retirement were Gazetted Officers under the rule making control of the State Government or were on leave preparatory to retirement and would have held gazetted posts but for proceeding on such leave.
- (c) For the purposes of this sub-rule, "employment under any Government outside India" shall include employment under a local authority or corporation or any other institution or organization which functions under the supervision or control of a Government outside India.

Note:- No officer on leave preparatory to retirement should be permitted except for very special reasons to accept any employment until such leave expires and he enters on pension.

13. Commencement of qualifying service:-

Subject to the provisions of these rules, qualifying service of a Government servant shall commence from the date he takes charge of the post to which he is first appointed either substantively or in an officiating or temporary capacity;

Provided that -

- (a) in the case of a Government servant in a Class-IV service or post who held a lien or a suspended lien on a permanent pensionable post prior to the 17th November, 1960, service rendered before attaining the age of sixteen years shall not count for any purpose, and
- (b) in the case of a Government servant not covered by clause (a), service rendered before attaining the age of eighteen years shall not count, except for compensation gratuity.

14. Conditions subject to which service qualifies:-

(1) The service of a Government servant shall not qualify unless his duties and pay are regulated by the Government or under conditions determined by the Government.

(2) For the purposes of sub-rule (1), the expression service means service under the Government and paid by the Government from the consolidated fund of the State but does not include service in a non-pensionable establishment unless such service is treated as qualifying service by the Government.

¹[Note :- ²[(1)] The service of a Government servant in an establishment paid from the house hold allowance of the Governor including the service rendered prior to 2nd June, 1960, shall qualify for pension provided the retirement of such Government servant is on or after 2nd June, 1960.]

³[Note :- (2) The service rendered by an employee for unaided periods in a teaching or non-teaching post in Aided Educational Institutions shall not qualify for pension.]

Executive Instructions

(i) Counting of full time contingent service:

(a) All full time contingent posts which were in existence for a period of 10 years or more and are required to be retained on a permanent basis, should be converted into regular Government posts in the last grade service w.e.f. 1-2-1980.

(G.O. Ms. No.38, Fin. & Plg. (FW:PRC-IV) Dept., dated 1-2-1980)

(b) All full time contingent posts which were in existence for a period of 5 years or more as on 1-4-1981, and which are required to be continued on permanent basis, have to be converted into regular Government posts in the last grade service w.e.f. 1-4-1981.

(G.O. Ms. No.9, Fin. & Plg. (FW:PRC.VI) Dept., dated 8-1-1981)

1. Note added by G.O.Ms.No. 218. Fin & Plg (FW : Pen-I) Dept., dt. 20-6-84 w.e.f 29-10-79.

2. This note was numbered as (1) as per G.O.Ms.No. 242 Fin & Plg (FW.Pen.I) Dept. dt 3-11-98.

3. The note added by G.O.Ms.No.242, Fin & Plg (FW : Pen-I) Department, dt 3-11-1998.

- (c) (i) No separate orders need be issued by the Government in General Administration Department relaxing any rule of A.P. Last Grade Service Rules and that the Heads of the Departments may themselves issue orders by virtue of the powers vested in them under Rule 27 of A.P. Last Grade Service Rules relaxing relevant rules relating to age etc., wherever necessary for absorption of contingent staff in the posts converted into Class IV posts as per G.O. Ms. No.38, Fin. & Plg. (FW:PRC-IV) Dept., dated 1-2-1980 and G.O. Ms. No.9, Fin. & Plg. (FW-PRC.VI) Dept., dated 8-1-1981.
- (ii) It is also not necessary to intimate, the vacancies caused consequent on such conversion of contingent posts, to the Employment Exchange.

(GMNo.422/SM/80-9, dated 8-5-1991 of Genl. Admn. Dept.)

- (d) The pre-absorption service of all full time contingent employees converted as last grade servants in accordance with G.O. Ms. No.38, Fin.& Plg. (FW:PRC.IV) Dept., dated 1-2-1980 and G.O. Ms. No.9, Fin. & Plg. (FW: PRC.VI) Dept., dated 8-1-1981 will also count as qualifying service for pensionary benefits in relaxation of Article 361 of Civil Service Regulations - w.e.f. 1-4-1981.

(G.O. Ms. No.156, Fin.& Plg. (FW:Pen.I) Dept., dated 29-4-1983)

(ii) Counting of service of Work charged employees :-

- (a) All work charged employees who have completed 10 years of total service will be regarded as Government servants w.e.f. 29-3-1979 or from the date as and when they complete ten years of total service, excluding breaks, provided the breaks in any spell does not exceed six months. All the work charged employees have to exercise option either to become Government servants or to continue as work charged employees.

(G.O. Ms. No.130, I & P (Ser.V) Dept., dated 18-3-1981)

- (b) The work charged employees who have completed 10 years of service and opted to become Government servants are eligible for pensionary benefits under A.P. Revised Pension Rules, 1980.

(G.M. No.1464/Ser-V/2/87-1, I & P Dept., dated 23-11-1982)

- (c) The pre-absorption service of all work charged employees who have become Government servants on or after 29-3-1979, be counted as qualifying service for purposes of pensionary benefits in relaxation of Article 361 of Civil Service Regulations.

(G.O. Ms. No.168, Irrigation (Ser.V) Dept., dated 3-4-1984)

(iii) Pensionary liability of the employees of former District Boards taken over by Government :

The pensionary liability on account of the former District Board employees taken over to the erstwhile Highways Department, including the share relatable to their service under the former District Board be borne in full by Government.

(G.O. Ms. No.29, TR&B (S II) Dept., dated 24-1-1985)

(iv) Counting of service prior to regularisation of services in terms of G.O.Ms.No. 212 Fin & Plg (FW-P.C III) Dept dt. 22-4-94

In G.O.Ms.No. 212 Fin & Plg (FW P.C.III) Department., dt 22-4-1994 conditions for regularising of services of Daily wage employees /N.M.Rs employees have been prescribed by the government including issue of orders of regularisation of services in such cases only from date of the issue of such order making with prospective. Hence counting of services for pension and any other purposes rendered prior to the effective date of regularisation can not be entertained.

[Govt.Memo.No. 573/225/A3/PC. III/97 dated 1-9-97 of F&P Department.]

v) Condition for Counting of pre-absorbed service of work charged employees for the purpose of pension :

The work charged employees who opted to become Government employees on completion of 10 years of total service and on permission shall exercise their option to enable the pension sanctioning authority to count the pre-absorption period as qualified service for purpose of pensionary benefits by authorising the head of the department to remit the accrued amount of the employer's share under E.P.F scheme to the government account pertaining to the pre-absorption period.

Therefore it is incumbent on the part of the head of the department to append a certificate in the S.R to the effect that the individual has exercised

an option in terms of the G.O.Ms.No.212, I&P Department, dt. 29-3-79 and G.O.Ms.No.130, I&P Department. dt. 18-3-81 that his preworkcharged establishment service is permissible to be counted for purpose of pension.

The Regional provident fund commissioner shall be requested for refund of the employer's share in E.P.F if it has been remitted by the head of the department and to credit the same to government account. Where no refund of the E.P.F has been made, there is no question of counting the pre-work charged establishment service.

From the date of such remittance only, regularisation will be considered and come to effect.

[Govt.Cir.Memo.No. 1941-A/31/A2/Pen.I/97 dt. 3-10-97 of Fin & Plg (FW-Pen.I) Dept.]

15. Counting of service rendered under Central Government:

In the case of a Government servant belonging to Central Government, who is permanently transferred to a service or post to which these rules apply, the continuous service rendered under the Central Government in an officiating or temporary capacity, if any, followed without interruption by substantive appointment, or the continuous service rendered under that Government in an officiating or temporary capacity, as the case may be, shall qualify:

Provided that nothing contained in this sub-rule shall apply to any such Government servant who is appointed otherwise than by deputation to a service or post to which these rules apply.

16. Counting of service as apprentice:-

Service as an apprentice shall not qualify.

17. Counting of service on contract: -

(1) A person who is initially engaged by the Government on a contract for a specified period and is subsequently appointed to the same or another post in a regular capacity in a pensionable establishment without interruption of duty, may opt either -

- (a) to retain the Government contribution in the contributory Provident Fund with interest thereon including any other compensation for that service; or

- (b) to agree to refund to the Government the monetary benefits referred to in clause (a) or to forgo the same if they have not been paid to him and count in lieu thereof the service for which the aforesaid monetary benefits may have been payable.
- (2) The option under sub-rule (1) shall be communicated to the Head of Office or to the Audit Officer within a period of three months from the date of issue of the order of permanent transfer to pensionable service, or if the Government servant is on leave on that day, within three months of his return from leave, whichever is later.
- (3) If no communication is received by the Head of Office within the period referred to in sub-rule (2), the Government servant shall be deemed to have opted for the retention of the monetary benefits payable or paid to him on account of service rendered on contract.

18. Counting of pre-retirement civil service in the case of re-employed Government servants:-

(1) A Government servant who, having retired on compensation pension or invalid pension or compensation gratuity or invalid gratuity, is re-employed and appointed regularly to a service or post to which these rules apply, may exercise option either-

- (a) to continue to draw the pension or retain the gratuity sanctioned for his earlier service, in which case his former service shall not count as qualifying service, or
 - (b) to cease to draw his pension or refund gratuity, including the retirement gratuity, if any, as the case may be, and count his previous service as qualifying service in which case the pension intermediately drawn shall not be required to be refunded.
- (2) (a) The option under sub-rule (1) shall be exercised within three months of the date of issue of the order of regular appointment to a service or post on re-employment or if the Government servant is on leave on that day, within three months of his return from leave, whichever is later.
- (b) If no option is exercised within the period referred to in clause (a), the Government servant shall be deemed to have opted

for clause (a) of sub-rule (1).

- (3) In the case of a Government servant who opts for clause (a) of sub-rule (1) the pension or gratuity admissible for his subsequent service is subject to the limitation that service gratuity or the capital value of the pension and retirement gratuity, if any, shall not be greater than the difference between the value of the pension and retirement gratuity, if any, that would be admissible at the time of the Government servant's final retirement if the two periods of service were combined and the value of retirement benefits already granted to him for the previous service.

Note:- The capital value of pension shall be calculated in accordance with the table prescribed by the State Government under the Civil Pension (Commutation) Rules applicable at the time of the second or final retirement.

- (4) (a) A Government servant who opts for clause (b) of sub-rule (1) shall be required to refund the gratuity received in respect of his earlier service, in monthly instalments not exceeding thirty-six in number, the first instalment beginning from the month following the month in which he exercised the option.
- (b) The right to count previous service as qualifying service shall not revive until the whole amount has been refunded.
- (5) In the case of a Government servant, who, having elected to refund the gratuity, dies before the entire amount is refunded, the amount of unrefunded gratuity shall be adjusted against the retirement gratuity which may become payable to his family.

19. Counting of military service rendered before civil employment:

(1) A Government servant who is re-employed in a civil service or post before attaining the age of superannuation and who, before such re-employment, had rendered regular military service after attaining the age of eighteen years, may, on his regular appointment to a civil service or post, opt either-

- (a) to continue to draw the military pension or retain gratuity received on discharge from military service, in which case his former military service shall not count as qualifying service, or

- (b) to refund the pension or gratuity and count the previous military service as qualifying service, in which case the service so allowed to count shall be restricted to a service, within or outside the employees unit or department in India or elsewhere, which is paid from the Consolidated Fund of India or for which pensionary contribution has been received by the Government.
- (2)(a) The option under sub-rule (a) shall be exercised within six months of the date of issue of the order of regular appointment to a civil service or post on re-employment, or if the Government servant is on leave on that day, within three months of his return from leave, whichever is later.
- (b) If no option is exercised within the period referred to in clause (a), the Government servant shall be deemed to have opted for clause (a) of sub-rule (1).
- (3)(a) A Government servant who opts for clause (b) of sub-rule (1) shall be required to refund the pension, bonus or gratuity received in respect of his earlier military service, in monthly instalments not exceeding thirty-six in number, the first instalment beginning from the month following the month in which he exercised the option.
- (b) The right to count previous service as qualifying service shall not revive until the whole amount has been refunded.
- (4) In the case of a Government servant who, having elected to refund the pension, bonus or gratuity, dies before the entire amount is refunded the unrefunded amount of pension or gratuity shall be adjusted against the death-cum-retirement gratuity which may become payable to his family.
- (5) When an order is passed under this rule allowing previous regular military service to count as part of the service qualifying for civil pension, the order shall be deemed to include the condonation of interruption in service, if any, in the military service and between the military and civil services.

Verification of previous Military Service of Ex-Soldiers employed in the Civil Department.

Ruling

Civil authorities employing ex-service commissioned officers and other ranks should get their previous military service verified in consultation with the Accountant-General and record is their service registers/history of services as soon as possible after their regular appointment in the civil posts. For this purpose the civil authorities should address the following authorities for obtaining the certificate of verification of military service in the form given in Appendix (A) below, with suitable modifications to suit their requirements.

Commissioned Officers:

- (a) Ex-Army Officers:
 - (i) Non-Medical Officers : Adjutant General's Branch (Org-3
New Delhi (RR&C) (D), Army Headquarters,
 - (ii) Medical Officers : MPRS(O)(NE)Medical Directorate,
Army Head-Quarters, New Delhi
- (b) Ex-Naval Officers : Personnel Services Directorate
(Naval Appointments), Naval
Headquarters, New Delhi
- (c) Ex-Air Force Officers : Directorate of Personnel (Officers)
(PO2), Air Headquarters, New Delhi

Non-Commissioned Officers:

- (a) JCOs, OR & : The respective record office as
NCSE of the Indian indicated in the Discharge Certificate
Army of the individual concerned.
- (b) CPO, Petty Officers and : The Captain, Naval Barracks (Drafting
Sailors of the Navy Office), Bombay.
- (c) MWOs, WOs, NCos : Directorate of Personnel (Airmen)
& Airmen of the Air Air Head Quarters, New Delhi.
Force

Appendix (A)

[Government of India, Letter No.52324/Gen./Org.3 Records (d) 411-D1
Pensions (Service) dated 19th January, 1963]

Certificate of verification of military service of No. Rank
..... Name..... unit re-enrolled in the
as from

The information required for verification of war/military service for the purpose of counting towards civil pension under Articles 356 and 357 of Civil Service Regulations and relative orders is given as under:

1. Date of birth or the nearest age of enrolment in the Army/Navy/Air Force if the former is not known.
2. Date of enrolment in the Army/Navy/Air Force.
3. Date of discharge.
4. Period of reserve service, if any.
5. Whether the military service was pensionable under the military rules, but terminated on or before pension was earned in respect thereof.
6. Whether he was entitled to a service gratuity and if so, how much.
7. Whether the gratuity was drawn and is refundable to the Defence Service Estimates. (If the service is allowed to count for civil pension).
8. If the individual is in receipt of a disability pension:
 - (a) had he earned an ordinary service pension for his qualifying service; or
 - (b) had he only earned a service gratuity in lieu of which a service element of disability pension has been granted to him. If so, what was the amount of service gratuity.
9. Whether he was paid from the Indian Revenues throughout.
10. Whether the pensionary contribution has been recovered and

credited to Indian Revenues for the period of his service out of India fromto

11. Whether the whole period of military service is covered by any of the clauses mentioned in Note 2 to Articles 356/357, Civil Service Regulations.
12. Non-qualifying service if any, FromTo.....
13. Period of satisfactory paid military service From to
14. Whether the military service was superior or inferior.
15. Length of war service From.....to.....
16. Amount of service gratuity paid for the period of war service indicated in the preceding item.
17. Amount of war gratuity paid for the period of war service.
18. Period and nature of leave (other than casual leave) availed of during military service.

Station:

Dated:

(Signature of the Record Officer concerned)

COUNTERSIGNED

Station:

Dated:

Controller of Defence Accounts PAD (ORs.)

(G.O. Ms. No.57, Finance (Pension-I) Department, dated 19th February, 1973.)

Foot-note.:- Here may be shown the amounts to be recovered from the employees separately in respect of the amounts creditable to the State Governments and Defence Services Estimates respectively, and the Defence Accounting Authority to whom the credit on account of the recoveries creditable to Defence Services Estimates with relevant Head, to be passed on.

Executive Instructions

Admissibility of Family Pension in respect of the military pensioner re-employed in Civil Service:-

(a) If, on regular appointment in a civil service or a civil post, a military pensioner has, in the course of his re-employment, opted to retain military pension for the past military service in terms of Rule 19 (1)(a) of A.P. Revised Pension Rules, 1980, he shall exercise another option to receive family pension admissible under the relevant provisions governing family pension in Revised Pension Rules, 1980 or the family pension already authorised under relevant instructions of Army/Navy/Air Force, as the case may be. The option shall be exercised within a period of six months of the date of issue of the orders of regular appointment to a civil service or post on re-employment or within a period of three months of his return from leave, whichever is later, if he is on leave. If no option is exercised within the period aforesaid, he shall be deemed to have opted for family pension authorised under the relevant instructions of Army/Navy/Air Force as the case may be.

(b) If, on his regular appointment in a civil service or civil post, in the course of re-employment, he has opted to surrender military pension and count in lieu thereof, the military service also for civil pension, he shall be governed by the family pension admissible under the pension rules applicable to him in respect of his civil service or civil post.

(c) If a military pensioner is employed in civil service and dies while holding the civil post before the expiry of the period for exercising option as envisaged in (a) above, his family may be allowed to opt for the family pension admissible under the relevant provisions of the pension rules applicable to him in the civil post or the family pension authorised at the time of his retirement or discharge from the military service under relevant instructions of Army/Navy/Air force as the case may be.

For this purpose, an option shall be given. If the option is not given within 6 months as envisaged in (a) above, the State Civil Pension Rules will be made applicable, which shall be final.

(G.O.Ms.No.195, Fin. & Plg. (FW: Pen.I) Dept., dt.12-5-1985 w.e.f 21-5-85)

(d) Counting of war military service towards civil pension - refund of gratuity - rate of interest :-

The war/military service rendered before civil employment to count that previous war/military service to civil service as qualifying service for purpose of pension to a condition that to refund the service gratuity/retirement gratuity received from the military authority from the date of drawal to date of refund to Government the rate of interest to be collected on such refunds as shown below :

1. Before 1-4-1975 - 7%
2. 1-4-75 and 30-6-1976 - 7½%
3. From 1-7-1976 - 8½%

[Govt. Memo.No.33552/1070/Pen.I/79-2, dt. 16-02-1980 of Fin & Plg (FW : Pen-I) Department.

20. Counting of war service rendered before Civil employment:

(1) A Government servant who, prior to his appointment in a civil service or post against war reserved or other permanent vacancy which arose for direct recruitment before the 1st January, 1948, had rendered satisfactory paid whole-time, enlisted or commissioned war service in the Armed Forces of India or in similar forces of a Commonwealth country during the period from the 3rd September, 1939 to the 1st April, 1946, which did not earn a service pension under the military rules, shall be allowed to count such service, including all kinds of leave on full rates of pay and sick leave taken during such service, as qualifying service, subject to the following conditions, namely:-

- (a) in the case of a service or post in respect of which a minimum age is fixed for recruitment, no war service rendered below that age shall count as qualifying service;
- (b) no contribution towards or share of pension earned as a result of counting war service rendered in a force of a Commonwealth country shall be claimed from the Government of that country;
- (c) no refund of bonus or gratuity [except service gratuity] in respect of war service shall be demanded from the Government servant concerned.

- (2) War service rendered by a Government servant who was appointed substantively to a civil service or post against vacancies which arose after the 31st December, 1947, shall, subject to the conditions specified in sub-rule [1], be treated as provided in Rule 19.

Note 1 :- [1] In respect of war service candidates appointed permanently to civil posts against vacancies arising after the 31st December, 1947 "War Service" rendered during the last war by itself, or in conjunction with other military service, shall be allowed to count towards civil pension in full. The grant of the concession is subject to the following conditions:-

- (i) The officer concerned should not have earned a pension under the military rules in respect of the service in question;
- (ii) In the case of service or posts in respect of which a minimum age is fixed for recruitment, no military or war service rendered below that age shall be allowed to count for pensions;
- (iii) "War Service" rendered in the Armed Forces of India and rendered in similar forces of a Commonwealth country shall be allowed to count alike for pension and no contribution towards, or share of, a pension earned as a result of this concession shall be claimed from the foreign Government concerned;
- (iv) No refund of bonus or gratuity paid in respect of his 'War Service' shall be demanded from the officer concerned. If, however, the officer has been granted any retirement gratuity for service covering both the War and post-war periods such gratuity shall be refundable.

Where the amount of service gratuity received on account of War/Military Service is not refunded in the manner prescribed in the rules, simple interest at the rates applicable on Government loans from time to time are leviable on the late refund of service gratuity. The interest in respect of persons who entered Government service before 25th July, 1973, after War/Military service shall be levied from 25th July, 1973 to the date of refund to the Government and in case where the entry into Government service after War/Military service is subsequent to 25th July, 1973, interest as above shall be levied from the date of drawal of gratuity from the Military authorities to the date of refund of the gratuity to Government.

- (v) The break if any between the military/war service and the civil service shall be treated as automatically condoned provided the period of the break does not exceed one year. Breaks exceeding one year but not exceeding three years may also be condoned, in exceptional cases, under special orders of Government.
- (2) The service rendered by persons during World War II in the Civil Defence Department shall also be treated as "War Service" for the purpose of this note.

The service in Civil Defence Department shall mean only the service rendered in the Civil Defence Department (including Air Raid Precaution Service and Civil Labour Units) of the Composite Madras State Government, i.e., areas which constituted Madras State as on 30th September, 1953. The provisions in Rule 20 of these Rules and the note shall not apply to the service rendered in the Civil Defence Department (including Air Raid Precaution Service and Service in Civil Labour Units) of the Central and other State Governments.

The benefit of counting of service in Civil Defence Organisations will apply to all persons who have retired and who are still in service.

Note 2:- The question of counting non-regular military (purely temporary) service which was not rendered in conjunction with war service in the Army, Navy and Air Force towards Civil Pension has been considered and it has been decided that such service, if continuous, will count in full towards civil pension if it is followed without interruptions by appointment to or eventual confirmation in a pensionable post in Civil Service. The grant of this concession is subject to the following conditions:-

- (i) The officer concerned should not have earned a pension under the Military Rules in respect of the service in question;
- (ii) In the case of services or posts in respect of which a minimum age is fixed for recruitment, no military service rendered below that age shall be allowed to count for pension; and
- (iii) If the officer has been granted any retirement gratuity in respect of such service, such gratuity shall be refundable.

It has also been decided that the above concession can be allowed even in cases where there are interruptions between the non-regular military/ purely temporary service and the civil service provided such interruptions are condoned. For condonation of such interruptions the following conditions should be fulfilled.

- (1) Service preceding the interruption should not be of less than five years' duration and in cases where there are two or more interruptions, the total service, pensionary benefits in respect of which will be lost if the interruptions are not condoned, should not be less than five years; and
- (2) The interruption should not be more than of one year's duration. In cases where there are two or more interruptions, the total of the periods of all interruptions that are condoned should not exceed one year.

In such cases the pensionary liability in respect of the military service shall be borne by the Defence Authorities and the Government servant shall be required to refund the service gratuity, if any, received by him in respect of the military service rendered by him, before he is allowed to count that service towards Civil Pension.

Note (3):- A question has arisen as to whether the Enlisted/ Commissioned Military Service which is shown as non-pensionable/war time engagement by the Defence Authorities in the certificates of verification of military service, should count towards Civil Pension in the case of persons who are permanently appointed to civil posts. The position is that in the Defence Services there are no non-pensionable establishment and the service officers/ personnel are either on regular or non-regular terms. Those who are on regular terms are entitled to pension/gratuity after rendering the prescribed period of service and others who are not on regular terms are entitled to gratuity as admissible under the rules/orders in accordance with which they are engaged. Non-regular military service when followed by service on regular terms counts for military pension. In the circumstances, the service which is shown as non-pensionable/war time engagement is in fact non-regular (purely temporary) military service including war service and will be allowed to count towards Civil Pension in terms of Notes (1) and (2) above, as the case may be. The pensionary charges in respect of war service in such cases shall be borne by the Civil Authorities and those in respect of military service (other than war service) shall be borne by the Defence Authorities as indicated in Note 6 below.

Note (4):- The question whether the term “Pension under the military rules” mentioned in Notes (1) and (2) includes the disability pension also has been examined. The position is that wherever the disability pension includes service elements, this element has to be surrendered, before the war/military service is allowed to count towards Civil Pension. In cases where the Government servant gets disability pension after he becomes eligible for ordinary pension also and that element of ordinary pension is included in the disability pension, he is not eligible to count war/military service towards civil pensions.

Note (5):- The exact scope of the term “bonus” occurring in Note (1) above has been examined and it is clarified that the underlying idea behind waiving the recovery of the bonus or gratuity received in respect of war service in order to allow such service being counted towards civil pension subsequently under certain conditions laid down in that note is that the bonus/gratuity which was paid by the Defence Authorities to their employees (enrolled combatant personnel/non-enrolled combatant personnel) in respect of war service rendered in the Armed Forces during World War II was not of the nature of any retirement or terminal benefit, but was a reward for serving in the war, awarded with a view to providing an incentive for the temporary employees to join the Armed Forces.

As such war bonus has no relation to the bonus paid under the unified scale of pay scheme to persons serving on the Civil side or on the Defence side in a Civilian capacity, the entire amount of the latter kind of bonus shall have to be refunded in all cases, where the temporary employee is subsequently allowed to count the temporary service for pension.

Note(6):- The question of allocation of pensionary charges between Civil and Defence Authorities has been examined and it has been decided that the charges in respect of war service (3rd September, 1939 to 31st March, 1946) should be borne by the Civil Authorities as in the cases covered by Rule 20 and the charges in respect of military service (other than war service) should be borne by the Defence Authorities in accordance with para 12 of Part IV of Appendix 3 to the Andhra Pradesh Account Code, Volume I.

The general question is that where a period of war/military service is allowed to count towards civil pension any gratuity paid in lieu thereof is required to be refunded has been examined and it has been decided that the amount of gratuity should be refunded has been examined and it has been decided that the amount of gratuity should be refunded and credited to the authorities

who will bear the pensionary liability for the period of service allowed to be counted towards pension. The pensionary liability for the period of war service devolves on the Civil Authorities and that for military service (other than war service) devolves on the Defence Authorities. The retirement gratuity in respect of service covering the war period should therefore be refunded and credited to the Civil Authorities and the retirement gratuity in respect of military service (other than the service, covering war period) should be refunded and credited to the Defence Authorities. The procedure should be followed in all cases where war/military service is allowed to count towards Civil Pension.

Note (7):- Leave taken during war/military service shall count as service for civil pension to the extent to which such leave will count as service for the purpose of pension if the officer concerned had been a temporary employee throughout.

Note (8):- The following categories of service will be treated as "War Service" for purpose of Rule 20 and the Notes thereunder:-

- (a) Service of any kind in a unit or formation for service overseas or in any operational areas;
- (b) Service in India under military, munitions or stores authorities with a liability to service overseas or in any operational area;
- (c) All other service involving subjection to Naval, Military or Air Force Law;
- (d) A period of training with a military unit or formation involving liability to serve overseas or in any operational area;
- (e) Service in any Civil Defence Organisation specified in this behalf by the Central or the State Government.
- (f) (i) Any service connected with the prosecution of the war which a person is required to undertake by a competent authority under the provisions of any law for the time being in force; and
- (ii) Such other service as may hereafter be declared as war service for the purpose of this definition. Only whole time service in any of the kinds specified above will be recognised as war service.

Note(9):- The service rendered in the Indian National Army by persons of the following categories shall be treated as War Service for the purpose of counting it towards Civil Pension under Rule 20 and the Notes thereunder:-

- (i) Persons who were holding civil posts before joining the Indian National Army and have been reinstated in the same posts;
- (ii) persons who were holding civil posts or were members of the regular Indian Armed Forces before joining the Indian National Army and have been re-employed in some other civil posts;
- (iii) Persons who joined the Indian National Army from the general public or from the Armed Forces and have subsequently been absorbed in civil posts.

The service in the Indian National Army shall be admitted on the basis of a certificate issued by the administrative authorities to the effect that the claim is genuine and correct. The administrative authorities shall give such certificates after verification of documents or collateral evidence etc., produced by the persons concerned. In the case of persons belonging to category (iii) the production of adequate proof like documents relating to their enrolment in the Indian National Army should be insisted upon along with the collateral evidence for their having been in that Army.

Note (10):- The service rendered in the Civil Defence Department should be verified with reference to the entries in the service books of the individuals concerned and the discharge certificate produced by them

21. Counting of periods spent on leave:-

(1) All leave during service for which leave salary is payable and all extraordinary leave granted on medical certificate shall count as qualifying service:

Provided that in the case of extraordinary leave (other than extraordinary leave granted on medical certificate) the appointing authority may, at the time of granting such leave, allow the period of that leave to count as qualifying service if such leave is granted to a Government servant.

- (i) due to his inability to join or rejoin duty on account of civil commotion; or
 - (ii) for prosecuting higher scientific and technical studies.
- (2) Extraordinary leave granted for other reasons than those mentioned above will count as qualifying service up to a maximum extent of 36 months in the entire service provided that in the case of a Government servant taking employment elsewhere, extraordinary leave will count as qualifying service subject to payment of pension contribution and leave contribution, as may be prescribed.

Executive Instructions

Counting of E.O.L period for undertaking job abroad for pension :

1. (i) Government employees who are permitted to secure employment abroad in terms of G.O. Ms.No. 214, F&P [FW. F.R.I] Department, dt 3-9-96 without applying for voluntary retirement or resigning from service shall count the period of absence during employment abroad not exceeding 5 years period will be treated as E.O.L. without allowances, but such period of absence will not be construed as a break in service. In such cases to count the said E.O.L period of 5 years for purpose of pension, if contribution towards pension is paid by the foreign employer or employee such periods will count of pension.

[G.O.Ms.No. 214 Fin & Plg (FW. F.R.I) Dept., dt. 3-9-1996]

- (ii). The E.O.L with permission accorded as per the Executive Instruction 1 should not be utilised to secure the job abroad, but should be utilised for undertaking employment abroad only.

[U.O.Note.No. 13127 -A/113/F R I/98 dt 13-5-98 of Fin & Plg (FW FRI) Dept.]

- (iii). The benefit of the availment of above E.O.L shall be given to government employees at a single stretch or in different spells, but for a period not exceeding five years in all during the entire service.

[G.O.Ms.No. 756, Finance (F R I) Dept, dt. 7-8-2002]

22. Counting of periods spent on training:-

The Government may, by order, decide whether the time spent by a Government servant under training immediately before appointment to service under that Government shall count as qualifying service.

¹[*Note:-* The service of a trainee during training period shall count for pension. Provided he is selected for the post as a direct recruit and is appointed to it prior to being sent on training and such training period counts for probation]

23. Counting of periods of suspension:-

Time passed by a Government servant under suspension pending enquiry into conduct shall count as qualifying service where, on conclusion of such inquiry, he has been fully exonerated or the suspension is held to be wholly unjustified. In other cases, the period of suspension shall not count unless the authority competent to pass orders under the rule governing such cases expressly declares at the time that it shall count to such extent as the competent authority may declare.

24. Forfeiture of service on dismissal or removal:-

Dismissal or removal of a Government servant from a service or post entails forfeiture of his past service.

25. Counting of past service on reinstatement :-

(1) A Government servant who is dismissed, removed or compulsorily retired from service, but is reinstated on appeal or review, is entitled to count his past service as qualifying service.

(2) The period of interruption in service between the date of dismissal, removal or compulsory retirement, as the case may be, and the date of reinstatement and the period of suspension if any, shall not count as qualifying service unless regularised as duty or leave by a specific order of the authority which passed the order of reinstatement.

26. Forfeiture of service on resignation :-

(1) Resignation from a service or post entails forfeiture of past service

1. The note was substituted for the earlier note by G.O.Ms.No.224, Fin & Plg (FW.Pen.I) Dept., dt. 4.5.94.

Provided that a resignation shall not entail forfeiture of past service if it has been submitted to take up with proper permission, another appointment, whether temporary or permanent, under the Government where service qualifies.

(2) Interruption in service in a case falling under the proviso to sub-rule (1), due to the two appointments being at different stations, not exceeding the joining time permissible under the rules of transfer, shall be covered by grant of leave of any kind due to the Government servant on the date of relief or by formal condonation to the extent to which the period is not covered by leave due to him.

Note 1 :- Under proviso to Rule 26, resignation of an appointment to take up with proper permission another appointment whether permanent or temporary, service in which counts in full or in part, is not resignation from service. A question has been raised whether in such cases a separate sanction should be issued indicating that resignation has been accepted under the above provisions, in order to enable the audit/administrative officer to regulate the consequential benefits in the matter of pay fixation, carry forward of leave, pension, etc. In cases of the above type the order accepting the resignation should clearly indicate that the employee is resigning to join another appointment with proper permission and that the benefits under proviso to Rule 26 will be admissible to him. The contents of such order should also be noted in the service book of the individual concerned under proper attestation. No separate order sanctioning these benefits in such cases each time would be necessary.

Note 2 :- A member of a service or services, who is selected for appointment by direct recruitment to another post, category or class in the same or different service and is appointed to it, shall, as soon as he is appointed to the post, category or class for which he has been selected by direct recruitment, be deemed to have resigned from the service or services of which he is a member prior to his appointment as aforesaid :

Provided that nothing in this ruling shall affect the benefits accrued to such member of a service or services in the previous post or posts, except the lien or probationary right, as the case may be, on such post or posts.

27. Effect of interruption in service :-

(1) An interruption in the service of a Government servant entails forfeiture of his past service, except in the following cases :-

- (a) authorised leave of absence;
 - (b) unauthorised absence in continuation of authorised leave of absence so long as the post of absentee is not filled substantively;
 - (c) suspension, where it is immediately followed by reinstatement, whether in the same or a different post, or where the Government servant dies or is permitted to retire or is retired on attaining the age of compulsory retirement while under suspension;
 - (d) abolition of office or loss of appointment owing to reduction of establishment;
 - (e) transfer to non-qualifying service in an establishment under the control of the Government if such transfer has been ordered by a competent authority in the public interest;
 - (f) joining time while on transfer from one post to another.
- (2) Notwithstanding anything contained in sub-rule (1), the pension sanctioning authority may, by order, commute retrospectively the periods of absence without leave as extraordinary leave.

28. Condonation of interruption in service :-

The interruption between two or more ¹[spells of Government service or] between non Government service (as service under Municipalities, District Boards etc.) and Government service or between two spells of non Government service shall be treated as automatically condoned without any formal orders of the sanctioning authority without restrictions as regards periods of interruption as well as the length of period preceding interruption excluding, however, the periods of interruption themselves.

Note :- The provisions of the above rule do not apply to interruptions between non regular military (purely temporary) service and civil service.

1. The words spells of service were substituted by these words by G.O.Ms.No.181, Fin & Plg (FW.Pen.I) Dept., dt. 27-7-81.

29. Addition to qualifying service :-

¹[Every Government servant who retires from service on and after the 29th October, 1979, on superannuation shall be entitled to add to his qualifying service, by way of weightage, service not exceeding three years. The aggregate qualifying service after such addition, should not, in any case, exceed the maximum service to earn full pension under these rules.]

Provided that the benefit under this rule shall not be admissible in cases where the Government servant is eligible for the benefit under the Rules 19 and 20 of these rules.

Provided further that where the benefit under Rules 19 and 20 and this rule are applicable, the benefit under any one of these rules, which may be the most advantageous, only shall be admissible.

Executive Instructions

(i) Admissibility of addition to service irrespective of length of qualifying service

The benefit of addition of difference between 33 years of the actual qualifying service not exceeding 3 years is admissible to all those who retire on superannuation irrespective of the length of qualifying service put in by them on the date of retirement.

[Govt. Memo. No. 57233-B/810/Pen.I/81-1 Fin & Plg (FW:Pen.I) Dept., dt 28-4-82.]

(ii) Weightage to the members of A.P. State Higher Judicial Service :-

The Concession of adding 5years of service as provided in Article 404-A of Civil Service regulations may be extended to the members of A.P. State Higher Judicial Service who have opted to A.P. Revised Pension Rules 1980. Where this concession is given, the concession of adding 3 years of

1. Substituted by G.O.Ms.No. 313, Fin & Plg (FW:Pen.I) Dept, dt. 21.11.83. w.e.f 29.10.79.

Note:- By G.O.Ms.No. 42, Fin. & Plg. (FW:Pen.I) Dept., dt. 15-2-1983 the figure "33" occurring at two places in the original rule were amended as "30" w.e.f. 8-2-1983. But, again by G.O.Ms.No. 360, Fin. & Plg. (FW:Pen.I) Department., dt. 31-12-1984 the figure "33" was restored w.e.f. 23-8-1984 which was subsequently given effect to from 8-2-1983 by G.O.Ms.No. 162, Fin. & Plg. (FW: Pen.I) Department., dt. 16-6-1986.

service as per rule 29 of A.P.Revised Pension Rules 1980, shall not be admissible.

[G.O.Ms.No.404, G.A (SC-F) Dept, dt. 25.8.83 w.e.f.1.4.78]

30. Verification of qualifying service after 25 years service:-

(1) Where a Government servant completes twenty-five years of service or is left with five years of service before the date of retirement the Head of Office or Department concerned, as the case may be, shall send the service particulars to the Accountant-General who shall verify them in accordance with the rules for the time being in force, determine the qualifying service and record a certificate that the service up to the specified date has been accepted in audit for purposes of pension and communicate the period of qualifying service so determined.

(2) In the case of Class IV and other low paid Government servants of equivalent rank the Head of the Office shall verify the service particulars as indicated in sub-rule (1) and record a certificate in the service book of the employee as per the said sub-rule.

(3) Verification referred to in sub-rule (1) and (2) shall be subject to final verification of qualifying service which shall be made at the time of retirement of the Government servant.

31. Emoluments:-

The expression "emoluments" means 'Pay' as defined in Rule 1[9(21)(a)(i)] of the Fundamental Rules which a Government servant was receiving immediately before his retirement or on the date of his death.

Note 1:- If a Government servant immediately, before his retirement or death while in service had been absent from duty on leave for which leave salary is payable or having been suspended had been reinstated without forfeiture of service, the emoluments which he would have drawn had he not been absent from duty or suspended, shall be the emoluments for the purpose of this rule:

Provided that any increase in pay (other than the increment referred to in Note 4) which is not actually drawn shall not form part of his emoluments.

1. The expression "9(21)" occurring in the original rule was substituted as "9(21) (a)(i)" by G.O.Ms.No. 177, Fin & Plg (FW.Pen.I) Dept., dt. 28.6.88.

Note 2:- Where a Government servant immediately before his retirement or death while in service had proceeded on leave for which leave salary is payable, after having held a higher appointment whether in an officiating or temporary capacity, the benefit of emoluments drawn in such higher appointment shall be given only if it is certified that the Government servant would have continued to hold the higher appointment but for his proceeding on leave.

Note 3:- If a Government servant immediately before his retirement or death while in service had been absent from duty on extraordinary leave or had been under suspension, the period where of does not count as service, the emoluments which he drew immediately before proceeding on such leave or being placed under suspension shall be the emoluments for the purposes of this rule.

Note 4:- If a Government servant immediately before his retirement or death while in service was on earned leave or leave on average pay, as the case may be, and earned an increment, which was not withheld

- (a) during the currency of the earned leave not exceeding one hundred and twenty days, or during the first one hundred and twenty days of earned leave exceeding one hundred and twenty days or
- (b) during the currency of leave on average pay not exceeding four months, or during the first four months of leave on average pay exceeding four months, such increment, though not actually drawn, shall form part of his emoluments.

Note 5:- Pay drawn by a Government servant in a tenure appointment shall not be treated as emoluments.

Note 6:- The deputation (local) allowance granted to deputation police personnel posted in the Cabinet Secretariat on deputation terms shall also count as emoluments for purpose of calculation of pension under this rule. The allocation of pensionary liability in such cases of deputation will continue to be made in accordance with the rule of proportion envisaged in Section IV of Appendix 3 to Andhra Pradesh Account Code, Volume 1.

The rate of deputation (local) allowance fixed for different grades in the Cabinet Secretariat is as follows:-

State Rank	Rank in the Cabinet Secretariat	Rate of Deputation (Local) Allowance.
Deputy Superintendent of Police (Asst. Commissioner of Police) (Special Branch) at Calcutta and Superintendent of Bombay (Special Branch), City Police Bombay	S.F.O.	Rs. 150 p.m.
Inspector of Police	F.O.	Rs.150 p.m.
Sub-Inspector of Police	D.F.O.	Rs.100 p.m.
Asst. Sub-Inspector	A.F.O.	Rs.80 p.m.
Head Constable	Head Security Guard	Rs.60 p.m.
Constable	Security Guard	Rs.50 p.m.

Note 7:- Pay drawn by a Government servant while on foreign service shall not be treated as emoluments, but the pay, which he would have drawn under the Government had he not been on foreign service shall alone be treated as emoluments.

Note 8:- Where a pensioner who is re-employed in Government service elects in terms of clause (a) of sub-rule (1) of rule 18 or clause (a) of sub-rule (1) of Rule 19 to retain his pension, the element of pension by which his pay is reduced shall be treated as emoluments.

The following shall count as emoluments for purposes of this rule.

Note 9:- Fees or Commission, if they are authorised emoluments of an appointment and are in addition to pay (in this case, "emoluments" means the average earning for the last six months of service);

Note 10:- One half of:-

- (i) the special pay attached to a tenure post irrespective of the reason for which it has been granted and notwithstanding anything contained in Articles 23-A, 23-B and 23-C of Civil Service Regulations.
- (ii) Personal allowance referred to in FR 9(23) (b).

Executive Instructions

(i) Stagnation Increments:-

- (a) The stagnation increments sanctioned to Government servants beyond the maximum of the scale of pay in Revised Pay Scales, 1986, will be reckoned as pay for all purposes; except for fixation of pay on promotion.

(G.O. Ms. No.206, F & P (FW:PC.I) Dept., dt 23-11-1992)

- (b) The stagnation increments sanctioned to government servants beyond the maximum of the scale of pay in Revised Pay Scales 1993, the stagnation increments shall count for purpose of pension and pensionary benefits.

[G.O.(P).No. 18, Fin & Plg (FW.PC-I) Dept, dt. 19-1-1994]

- (c) The stagnation increments sanctioned to government servants beyond the maximum of scale of pay in Revised Pay Scale 1999, shall be treated as regular increments for all purposes such as fixation of pay on promotion/automatic advancement scheme, pension etc, w.e.f. 1-7-98 with monetary benefit from 1-4-99.

[G.O.Ms.No. 152, Fin & Plg (FW.PC-I) Dept, dt. 4-11-2000]

(ii) Notional pay in Revised Pay Scales 1993 counts as emoluments:

In the case of Government servants retiring in between 1-7-1992 and 31-3-1993, the notional pay fixed in Revised Pay Scales 1993, upto 31-3-1993 shall be counted as emoluments for purposes of Pension.

(GO(P)No.162, Fin & Plg. (FW:PC.I) Dept., dated 20-5-1993 & GO(P) No.18, Fin. & Plg. (FW:PC.I) Dept., dated 19-1-1994)

(iii) Counting of notional pay in Automatic Advancement scales of Teachers as emoluments :-

The notional pay fixed in the Automatic Advancement scales of Teachers in the light of the orders issued in G.O.Ms.No. 133 and 134 Fin. & Plg (FW.PC.II) Dept., dt. 8.4.93, counts as emoluments for purpose of pensionary benefits though it was not actually drawn.

(Govt's letter No.00819/23/PC.II/94, dated 15-1-1994 of Fin. & Plg (FW:PC.II) Dept., to the AG, AP)

(iv) Personal pay to protect the emoluments :

Any amount treated as 'personal pay' to protect the emoluments to be absorbed in future increments shall be reckoned towards "emoluments" for the purpose of pension.

[G.O.Ms.No. 87, Fin & Plg (FWPen-I) Dept, dt. 25-5-1998 w.e.f. 25-5-98]

In the case of employees who retired in between 1-7-1998 and 31-3-1999 whose pay has been fixed notionally in terms of Revised Pay Scale 1999, in accordance with G.O.(P).No. 114, F & P (FW. PCI) Dept, dated. 11-8-1999 are eligible for fixation of revised pension notionally based on the notional pay so fixed. The monetary benefit, however, be allowed with effect from 1-4-1999.

[G.O.Ms.No.206, F & P (FW.PCI) Dept., dt. 23-12-1999]

(v) Incorporation of the provision of F.R.26(aa) under Rule 31, APRPRs, 1980 :

(aa) The pay of government servant whose date of seniority/ promotion has been revised and fixed from an earlier date, pay may be refixed on the basis of notional duty in the post from time to time. For this purpose, the periods for which the government servants concerned would have officiated in the higher post if he had been promoted actually on that date may be reckoned and weightage for only such periods given from the notional date of promotion. The non-qualifying periods like extraordinary leave, suspension etc, Should also be deducted from this period.

Note 1 : Monetary benefit arising out of refixation as above, shall be limited

to the duty periods and arrears shall be payable only for the periods during which the Government servants actually discharged the duties of the post. Arrears shall not be payable for the notional duty periods assigned as a result of revision of seniority position.

Note 2 : While a government servant who is already promoted before the revision of seniority and who is assigned an earlier date of promotion shall be allowed arrears resulting from the pay fixation in the manner set out in note (1) above, for the periods during which he actually discharged the duties of the post and in the case of Government servant who has been promoted before the revision of his seniority but is promoted after the review, he shall be allowed monetary benefit of pay fixation from the date of promotion only.

Note 3 : In the case of Government servant who has already retired or died before the revision of his seniority and refixation of pay the arrears shall be payable in the manner indicated in note (2) above, and pensionary benefits shall also be revised on the basis of the notional pay fixation in the manner indicated in note (2) above and the monetary benefit of pension/Family pension or Death come Retirement Gratuity as the case may be shall be allowed from the date of retirement / death.

Note 4 : In regard to selection grades, the position is that if by virtue of revised seniority Government servant concerned is to be allowed selection grade scale, it may be allowed with arrears if duties have been discharged in the normal grade of that post. In the case of those who lost their seniority, however, their pay is brought down to the ordinary scale from the original date, their pay fixed in the ordinary scale of pay, ignoring the intervening appointment to selection grade and the correct rate of pay so properly fixed in the ordinary scale, is to be allowed from the date of issue of the orders.

[G.O.Ms.No. 786, Finance (Pen-I) Dept, dt. 11-9-2002]

32. Average emoluments:-

Average emoluments shall be determined with reference to the emoluments drawn by a Government servant during the last ten months of his service.

Explanations:- For purposes of working out average emoluments in order to compute the pension admissible; (i) in cases where the 10 months' period for assessing the average emoluments happens to cover any period preceding the 1st April, 1978 for such period preceding the 1st April, 1978 the pay drawn by the employee in the revised pay scales of 1974 and the dearness

allowance admissible at the rates in force on the 31st March, 1978 appropriate to that pay shall be the pay for purposes of calculating the average emoluments; and

(ii) In cases where a person has drawn pay in the revised pay scales of 1974 during any part of the period of 10 months' immediately preceding the date of retirement, for such period during which pay in the revised pay scales of 1974 is drawn pay for purposes of average emoluments shall be the basic pay drawn from time to time during the said period plus the dearness allowance appropriate to that basic pay at the rates in force on the 1st April, 1978.

Note 1:- If during the last ten months of his service a Government servant had been absent from duty on leave for which leave salary is payable or having been suspended had been reinstated without forfeiture of service, the emoluments which he would have drawn had he not been absent from duty or suspended shall be taken into account for determining the average emoluments:

Provided that any increase in pay (other than the increment referred to in Note 3) which is not actually drawn shall not form part of his emoluments.

Note 2:- If, during the last ten months of his service, a Government servant had been absent from duty on extraordinary leave or had been under suspension the period whereof does not count as service, the aforesaid period of leave or suspension shall be disregarded in the calculation of the average emoluments and equal period before the ten months shall be included.

Note 3:- In the case of a Government servant who was on earned leave on average pay, as the case may be, during the last ten months of service and earned an increment, which was not withheld,

- (a) during the currency of the earned leave not exceeding one hundred and twenty days or during the first one hundred and twenty days of earned leave exceeding one hundred and twenty days, or
- (b) during the currency of leave on average pay not exceeding four months, or during the first four months of leave on average pay exceeding, four months, such increments, though not

actually drawn, shall be included in the average emoluments.

Note 4:- In the case of a Government servant who is suspended and later re-instated without forfeiture of past service, the emoluments which he would have drawn had he not been suspended are taken into account for determining the average emoluments and the emoluments are not restricted to the subsistence allowance actually drawn.

Note : The period of average emoluments was 36 months till 31.3.72. It was reduced to 12 months w.e.f. 1-4-1972 by G.O.Ms.No.53, Fin. Dept., dt. 13.2.73. and as 10 months w.e.f. 1.9.1976 by G.O.Ms.No.334, Fin. Dept., dt. 2.8.76. And again the last pay drawn shall be treated as emoluments for fixation of pension w.e.f 25-5-98 by G.O.Ms.No. 87, F&P (FW.Pen-I) Dept, dt. 25-5-98.

Executive Instructions

(i) Notional Pay as per FR 22-B:

The pay fixed on notional basis from 25-12-1982 to 23-8-1983, in terms of G.O. Ms. No.332, Fin. & Plg. (FW:FR.II) Dept., dated 13-12-1983 [i.e., FR 22-B] shall count as emoluments towards pensionary benefits in relaxation of Article 486-B of Civil Service Regulations/Rule 32 of Andhra Pradesh Revised Pension Rules, 1980.

(G.M. No.85082-A/1050/Pen.I/84-1, dated 11-10-1984 of Fin. & Plg. (FW:Pen.I) Dept.)

(ii) Counting of DA as emoluments:-

(1) (a) In respect of Government servants retiring on or after 1-7-1986 with the benefit of Revised Pay Scales 1986 and if pay was drawn, during the period of average emoluments (i.e., 10 months) partly in pre-revised scales of 1986 and partly in Revised Pay Scales 1986, DA appropriate to the rate of pay, in force, for the period prior to 1-7-1986, may also be taken as emoluments.

(b) DA sanctioned wef 1-1-1986 over and above the cost of living index of '608' points should not be taken as emoluments.

(G.O. Ms.No.232, Fin. & Plg. (FW:Pen.I) Dept., dated 27-8-1987)

(2) (a) In respect of Government servants retiring on or after 1-7-92 with the benefit of Revised Pay Scales, 1993 and if pay was drawn during the

period of average emoluments (i.e., 10 months) partly in pre-revised scales of 1993 and partly in Revised Pay Scales 1993, DA appropriate to the rate of pay in force for the period prior to 1-7-1992 may also be taken as emoluments.

- (b) DA sanctioned wef 1-1-1993 over and above the cost of living index of '1106' points will not count for the above purpose.

(G.O. Ms.No.238, Fin. & Plg. (FW:Pen.I) Dept., dated 4-6-1993 as amended in G.O. Ms. No.76, Fin. & Plg. (FW:Pen.I) Dept., dated 28-2-1994)

(iii) Counting of DA., as emoluments in respect of teachers drawing pay in Revised UGC Scales of 1986:-

- (1) In respect of teachers retiring on or after 1-1-1986 with the benefit of Revised UGC Scales 1986 and who had drawn pay during the period of 10 months preceding the date of retirement partly in the Revised UGC Scales 1986, DA drawn by them at the rates in force during the relevant period appropriate to the pre-revised pay in pre-revised UGC Scales 1986, be counted as emoluments for pension.
- (2) DA sanctioned to teachers beyond 1-1-1986 over and above the cost of living index of '608' points shall not count for the above purpose.

(G.O. Ms. No.317, Education (UE) Dept., dated 21-9-1992)

iv) Effect of notional increment due on day following the date of retirement :

Where an employee's date of increment falls due on the day following his retirement, he may be given the benefit of increment notionally, purely for the purpose of pensionary benefits, subject to the condition that this should not be considered for any other purpose.

[G.O.Ms.No.235 F & P (FW- FR II) Dept. dt. 27-10-98 w.e.f. 27-10-98]

v) Pay drawn during last two months to be regarded as emoluments :

The last pay drawn shall be treated as emoluments for fixation of pension under Rule 45 (2) (B) of APRPRs 1980, instead of average of last ten months emoluments as per this rule provided officiation in a promoted post during last two (2) months preceding the retirement, is in a regular vacancy.

[G.O.Ms.No. 87 Fin & Plg (FW. Pen-I) Dept. dt. 25-5-98 w.e.f 25-5-98]

Note : The orders issued in para 3 and 4 of G.O.Ms.No.87, F&P (FW.Pen.I) Dept. dt 25-5-98 are applicable to the persons promoted during the period of last 2 months in a regular vacancy, and eligible for benefit irrespective of number of days they acted in the promoted post.

[Lr.No.108/A2/Pen.I/99, dt 22-6-99 addressed to Addl. Secretary Transco, AP, Ltd., Vidyuth Souda, Hyderabad.]

vi) Counting of D.A for the purpose of calculation of pension on average emoluments in respect of Government servants retiring on or after 1-7-98 with the benefits of R.P.S of 1999 :

In respect of Government Servents retiring on or after 1-7-98 with the benefits of revised pay scale of 1999 and whose cases are not satisfied the provisions of G.O.Ms.No. 87, Fin & Plg (FW. Pen-I) Department. dt. 25-5-98 their pensions have to be determined in the average of last 10 months emoluments as per Rule 32 of A.P.R.P.Rs, 1980, and if pay was drawn during the period of 10 months preceding the date of retirement partially in pre-Revised scale of pay and partially in R.P.S.1999, in addition to pay drawn by the employees in the pre-revised scale of pay, D.A. drawn by the employee as on 1-7-98 (i.e) the D.A being counted for the purpose of pay fixation in the Revised Scale of Pay 1999, may also be counted for working out average emoluments for computing pension.

[G.O.Ms.No.4, Fin & Plg (FW Pen-I) Dept. dt. 27-01-2000]

33. ¹[Superannuation pension:-

A superannuation pension shall be granted, subject to Rule 45, to a Government Servant who is retired as per Rule 42.]

34. Retiring Pension:-

A retiring pension shall be granted to a Government servant who retires, or is retired, in advance of the age of compulsory retirement, in accordance with the provisions of Rule 43 or Rule 44 of these rules.

1. Rule 33 was substituted in G.O.Ms.No. 178, F&P (FW.Pen.I) Department. dt 22-10- 97 w.e.f 29-10-79. And the earlier rule 33 was as follows :

“A superannuation pension shall be granted to a Government servant who is retired as per rule 42”

35. Pension on absorption in or under a corporation, company or body:-

A Government servant who has been permitted to be absorbed in a service or post in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government shall, if such absorption is declared by the Government to be in the public interest, be deemed to have retired from service from the date of such absorption and shall be eligible to receive retirement benefits which he may have elected or be deemed to have elected, and from such date as may be determined, in accordance with the orders of the Government applicable to him.¹[Subject to rule 45]

Provided that the Government shall have no liability for the payment of family pension in such a case.

36. Conditions governing grant of pension to persons on absorption in or under a corporation, company or body:-

(1) The Government servants opting for permanent absorption in the public enterprises on or after 16th June, 1967 may be given the following pensionary benefits:-

(a) The pro rata pension or Retirement Gratuity, as the case may be, with reference to the pension rules by which he is governed before his absorption in the autonomous body and retirement gratuity based on the length of his qualifying service under Government till the date of absorption. The pension will be calculated on the basis of average emoluments for *10 months preceding the date of absorption and the Retirement Gratuity on the basis of emoluments drawn immediately before absorption.

(b) In cases where an officer at the time of absorption has less than 10 years service and is not entitled to pension, the question of proportionate pension will not arise. He will only be eligible to proportionate service gratuity in lieu of pension and to Retirement Gratuity based on length of service.

(2) The amount of pension/gratuity and the Retirement Gratuity should be currently worked out and should be intimated to the

1. The bracketed portion was added by G.O.Ms.No 178, F & P (FW.Pen-I) Dept., dt. 22-10-97 w.e.f. 29-10-79.

* Please refer G.O.Ms.No 87 F&P (FW.Pen.I) Dept. dt. 25-5-98

officer as well as the undertaking as and when an officer is absorbed.

- (3) The pro rata pension, gratuity, etc. admissible in respect of the service rendered under Government would be disburseable only from the date the Government servant would have normally superannuated had he continued in Government service.

¹[Provided that in the case of Government servant who is absorbed in any public undertaking or any state owned autonomous company, corporation or body, either on the basis of his application or otherwise, the prorata pension, gratuity etc., admissible in respect of the service rendered by such employee under the Government would be disburseable immediately on the date of such absorption or if the absorption took place prior to the 1st February, 1980, then on or after the 1st February, 1980, if he had put in a qualifying service of not less than twenty years on the date of such absorption. In case, he had not put in twenty years of qualifying service on the date of his absorption, the prorata pension, gratuity etc, shall be paid on or after the date on which he would have completed twenty years of qualifying service had he continued in Government service.

Note: The absorbed employee before drawing the prorata pensionary benefits as indicated above, shall be required to give an undertaking to the effect that in the event of his service with the public undertaking, corporation or body etc., terminating at the instance either of the employer or himself within a period of two years from the date of his retirement from Government service and permanent absorption in the public undertaking, corporation or body he would obtain the approval of Government before he takes up any private employment. The undertaking should invariably be obtained by the concerned authorities before allowing the pro rata pensionary benefits to the absorbed employee]

²(3-A) In cases covered by the proviso to sub-rule (3) the lumpsum amount in lieu of pension shall be calculated only with reference to the commutation table in force on the date on which such absorption/invalidation takes place or on the date on which the employee would have completed twenty years of qualifying service had he continued in Government service whichever is later]

1. Proviso and note was added by G.O.Ms.No. 229, Fin & Plg. (FW. Pen-I) Dept. dt. 10-8-83.

2. Sub rule 3-A was added by G.O.Ms.No. 229, Fin & Plg. (FW. Pen-I) Department., dt. 10-8-83.

- (4) The officer will exercise an option, within six months of his absorption, for either of the alternatives indicated below:
- (a) Receiving the monthly Pension and Retirement Gratuity already worked out, under the usual Government arrangements;
- (b) Receiving the gratuity and a lumpsum amount in lieu of pension worked out with reference to commutation tables obtaining on the date of superannuation ¹[or the date of absorption/invalidation or completion of twenty years of qualifying service had the officer continued in Government service, whichever is later]
- (5) Where no option is exercised within the prescribed period, the officer will automatically be governed by alternative (b) above.
- (6) Option once exercised shall be final.
- (7) The option shall be exercised in writing and communicated by the officer concerned to the undertaking.
- (8) Where an officer retires from the service of a public undertaking before his date of superannuation, the proportionate pension and Retirement Gratuity will not be paid to him till such time as he actually attains the age of superannuation. This will be the case irrespective of the option exercised by him.

²[Provided that where a Government servant retires on or after 29th October, 1979, from the service of any public undertaking before the date of his superannuation on account of permanent invalidation or in the case of death while in service on or after the said date, the proportionate pension and Retirement Gratuity shall be settled immediately on such invalidation and retirement from service on that ground or on the death of the employee irrespective of the option exercised by him.]

- (9) Cases of resignation from a public undertaking etc., will be treated as resignation from Government service entailing forfeiture of the earlier service under Government and loss of the pensionary benefits.
- (10) For the period of service rendered in a public undertaking etc., the absorbed officers will be entitled to all the benefits etc., admissible to other corresponding employees of the organisation.

1. Bracketed portion was added by G.O.Ms.No.229, Fin & Plg. (FW:Pen-I) Dept. dt. 10.8.83.

2. Proviso was added by G.O.Ms.No.229, Fin & Plg. (FW:Pen.I) Dept. dt 10.8.83.

(11) The total pension or gratuity admissible in respect of the service rendered under the Government and that under the public undertaking etc., should not exceed the amount that would have been admissible had the officer continued in Government service and retired on the same pay which he drew on retirement from public undertaking etc.

(12) Any further liberalisation of pension rules decided upon by Government after the permanent absorption of a Government servant in a public undertaking will not be extended to him.

(13) In cases where an officer has opted to receive pension but wishes to commute a portion of the pension, such commutation will be regulated in accordance with the Government rules in force at the time of his superannuation ¹[or the date of absorption/invalidation or completion of twenty years of qualifying service had the officer continued in Government service whichever is later.]

(14) The concession referred to in the preceding paragraphs should be extended to the following cases also subject to the same conditions.

(a) Government employees transferred to an autonomous organisation consequent on the conversion of a Government Department into an autonomous body;

(b) State Government employees permanently absorbed in Central Government's Companies/Corporations/Public Sector Undertakings; and

(c) State Government employees who have been selected by the State Government Companies, Corporations, Public Sector Undertakings on the basis of their applications.

(15) Retrospective absorption in the service of the company/corporation/Public Sector Undertakings is not permissible.

Executive Instructions

Instructions in the case of Central Government employees or Central undertaking employees absorbed in state autonomous bodies and employees

1. The bracketed words were added by G.O.Ms.No. 229, Fin & Plg. (FW:Pen-I) Dept., dt. 10.8.1983.

of the central autonomous bodies absorbed in the State Government and State autonomous bodies and vice-versa:-

(1) The Government of Andhra Pradesh accepted to bear the pensionary liability on account of the retirement benefit on pro-rata basis in respect of the employees of the State Government and State autonomous bodies absorbed in Central autonomous bodies and in respect of the employees of State autonomous bodies absorbed in Central Government in accordance with the instructions contained in the office memorandum No.26 (18) EV (B) 75, dated 8-4-1976 of Government of India, Ministry of Finance, Department of expenditure and office Memorandum No.28/10/84-Pension unit dated 29-8-1984 of Government of India, Ministry of Home affairs, Department of Personnel and Administrative Reforms. In so far as State employees are concerned even temporary service shall be reckoned for purposes of pension. Extracts of the above two office memorandae are annexed. These orders shall take retrospective effect from 7-2-1986.

(G.O. Ms. No.135, Fin. & Plg. (PW:Pen.II) Dept., dated 19-5-1987)

Annexure

Copy of O.M. No.26(18)-E.V. (B)/75, Government of India, Ministry of Finance Department of Expenditure), New Delhi, dated the 8th April, 1976, addressed to All Ministries and copied to all State Governments. —

Sub :-Permanent transfer of Government servants to autonomous bodies - Grant of retirement benefits.

The undersigned is directed to state that need has been felt for some time past of consolidating at one place, the instructions/orders issued from time to time and still in force on the subject mentioned above. Accordingly, it has been decided, in supersession of all the orders issued on the subject so far by this Ministry and the Department of Personnel to bring out the salient features of the existing instructions in this O.M. This may please be brought to the notice of all Administrative authorities in or under the Ministry of Home Affairs etc., for information/guidance and compliance.

Basis of calculation of retirement benefits :

2. Such of the Government servants as were deputed or transferred to a body corporated owned or controlled by Government or whose services were lent to such a body, should, in the event of their permanent absorption in

service under that body w.e.f. a date prior to 16-6-1967 be paid an amount equal to what Government would have contributed had the officer been on contributory provident fund terms under Government, together with simple interest thereon at 2% for the period of his pensionable service under Government. In such cases the interest (2%) on the total balance of contribution should be calculated for the entire period of pensionable service of the Government servant rendered prior to his permanent absorption in an autonomous body. The amount is to be credited to his C.P. Fund account with the autonomous body as an opening balance on the date of permanent absorption and Government's liability in respect of the Officer's pensionable service under them would be treated as extinguished by this payment. This decision applies, however, only where the permanent transfer from Government service to an autonomous body is in the public interest and the transfer is to a Government or to a quasi-Government Corporation or an autonomous body and not to a private institution. In all other cases, Government will not accept any liability to pay any retirement benefits for the period of service rendered by the officer before his transfer. The concession is not to be claimed as a matter of right but is sanctioned at the discretion of Government in individual cases where it is merited, and each case has to be referred to the Department of personnel and the Ministry of Finance.

Retirement Benefits - Transfer to new account :

3. Credit to the Contributory Provident Fund Account of the Government servant permanently absorbed in the service of a body corporate wholly or partially owned by Government, as indicated above, was to be given as an opening balance on the date of absorption, in cases of those permanently absorbed upto 17-8-1964. In cases of those absorbed thereafter, the credit was only to be given either after the Government servant had rendered five years service under that body (including any period of service rendered immediately before permanent absorption) or on the date on which he would have retired had he continued in Government service, whichever was earlier.

Transfer of Provident Fund Balances:

3A. (i) According to Explanation III below Rule 31 of the General Provident Fund Rules and corresponding Rule 33 of Contributory Provident Fund Rules (India), 1962 which provides that when a subscriber is transferred, without any break, to service under a body corporate owned or controlled by Government, the amount of subscription, together with interest thereon, shall not be paid to him but shall be transferred, with the consent of that body, to his

new Provident Fund Account under that body.

It has been, however, decided that in cases where the corporate bodies do not have any Provident Fund Scheme or whose Provident Fund Rules do not provide for the acceptance of balance from other Provident Funds, the amount in question should be finally paid to the person concerned at the time of his permanent transfer to such a body.

In cases where the Provident Fund money is accepted by the corporate body subject to fulfilment of certain conditions viz., that the Government servant should complete the probationary period with them or that he should be confirmed in a post under them, the PE money of the persons concerned may be retained with Government till such time as it is transferred to the body concerned. In such cases the PE account of the individual concerned would cease to be 'alive' on the date of permanent transfer of the person concerned to such a body. In other words, no withdrawals from the Provident Fund will be permitted for any purpose including payment of premium towards life insurance policies. Fresh subscription to the Fund, except recoveries in respect of outstanding advances, shall not be accepted. The PF money held by Government would continue to earn interest at the normal rate till the date of transfer of the amount to the corporate body.

(ii) In respect of the Government servants permanently absorbed in the public sector undertakings, the position is as follows:-

The amount of subscriptions, together with interest thereon standing in the PF account of a Government Officer opting for service under an enterprise may, if he so desires, be transferred to his new Provident Fund account under the enterprise provided the concerned enterprise also agrees to such a transfer. If, however, the subscriber does not desire the transfer or the concerned enterprise does not operate a Provident Fund, the amount aforesaid shall be refunded to the subscriber. Similarly in the case of CPF the amount of subscription and the Government contribution together with interest thereon, of a subscriber opting for service under a public enterprise may, if he so desires, be transferred to his new PF account under the enterprise if the concerned enterprise also agrees to such transfer. If, however, the subscriber does not desire the transfer or the concerned enterprise does not operate a provident fund the amount aforesaid shall be refunded to the subscriber.

4. The retirement benefits granted to a Government servant who is permanently absorbed in an autonomous body/public sector undertaking have been reviewed and the following revised terms were sanctioned in respect of

those absorbed on or after 16-6-1967;.

(i) A permanent Government servant on absorption in a public undertaking is eligible for pro-rata pension and DCRG based on the length of his qualifying service under Government till the date of absorption. The pension will be calculated on the basis of average emoluments for three years preceding the date of absorption and the DCRG on the basis of the emoluments immediately before absorption.

Payment of Service Gratuity in lieu of Pension:-

In cases where a Government servant at the time of absorption has less than 10 years' service and is not entitled to pension, the question of proportionate pension will not arise, he will only be eligible to proportionate service gratuity in lieu of pension and to DCRG based on length of service.

(ii) The amounts of pension/gratuity and the DCRG would be concurrently worked out and will be intimated to the Government servant concerned as well as the undertaking as and when an officer is absorbed.

Exercise of Option:

- (iii) Every Government servant is to exercise an option, within six months of his absorption, for either of the alternatives indicated below:
 - (a) Receiving the monthly pension and DCRG already worked out, under the usual Government arrangements.
 - (b) Receiving the gratuity and a lumpsum amount in lieu of pension worked out with reference to commutation tables obtaining on the date from which the pro-rata pension, gratuity etc, would be disburseable.

Where no option is exercised within the prescribed period, the officer will automatically be governed by alternative (b) above. Option once exercised shall be final. The option shall be exercised in writing and communicated by the Government servant concerned to the undertaking/autonomous body.

(iv) Cases of resignation from a public undertaking /autonomous body will, for the purpose of these orders, be treated as resignation from Government service, entailing forfeiture of earlier service under Government and loss of the pensionary benefits under these orders.

(v) For the period of service rendered in a public undertaking autonomous body, the absorbed officers will be entitled to all the benefits admissible to other corresponding employees of the organisation.

(vi) The total gratuity admissible in respect of the service rendered under the Government and that under the public undertaking/autonomous body should not exceed the amount that would have been admissible had the Government servant continued in Government service and retired on the same pay which he drew on retirement from the Public undertaking autonomous body.

(vii) Non admissibility of liberalisations of Pension Rules after absorption:

Any further liberalisation of pension rules decided upon by Government after the permanent absorption of a Government servant in a public undertaking/autonomous body would not be extended to him. However, the benefit of further liberalisation in pension shall also be allowed to a Government servant after his permanent absorption, if, in any case, such liberalisation is sanctioned retrospectively w.e.f. a date prior to the date of such absorption.

Commutation of Pension:

(viii) In cases where an officer has opted to receive pension as at (iii) (a) above but wishes to commute a portion of the pension, such commutation will be regulated in accordance with the Government rules in force at the time of commutation of his pension.

Public Interest:

The above decisions will apply only where the permanent transfer from Government service to a public undertaking/autonomous body is in the public interest. In all other cases, Government will not accept liability to pay any retirement benefits for the period of service rendered by Government servant before his transfer.

Deputation on one's own violation:

Pensionary benefits admissible in cases of absorption with effect from 21-4-1972.

5. Permanent transfer of Government servants who apply in response to a press advertisement etc., for posts in autonomous bodies/public sector undertakings whether incorporated or not, which are wholly or substantially owned by the Government of India is not treated as in the public interest and

the Government has no liability to pay any retirement benefits or for carry forward of leave for the period of service rendered under the Government. However, on the position being reviewed further, it was decided that a permanent Government servant who has been appointed in an autonomous body financed wholly or substantially by Government on the basis of his own application shall, on his permanent absorption in such body w.e.f. 21-4-1972 or thereafter be entitled to the same retirement benefits in respect of his past service under the Government as are admissible to a permanent Government servant going on deputation to an autonomous body and getting absorbed therein, except carry forward of leave.

Finance Ministry's prior approval:

6. In all such cases of grant of pro-rata retirement benefits to Central Government employees, under the orders quoted in the preceding paragraphs, the administrative Ministers are required to consult the Ministry of Finance before orders are issued in each individual case. However, in respect of the non-gazetted employees of the Indian Audit and Accounts Department, the C&AG will be the competent authority to confer retirement benefits.

A question had also been raised whether retrospective absorption is permissible in terms of the orders referred to above. Such question would arise in cases where a person is initially sent to such a company /corporation on deputation and deputation period is sought to be curtailed retrospectively. While a person is on deputation, leave/pension contributions are payable to Government by the company etc., or the person concerned. Retrospective absorptions may lead to claim for refund or non-payment of such contributions which cannot be withheld or refunded under the rules. In view of this it has been decided not to allow retrospective absorption of the employees on deputation to the companies/corporations etc.

Carry forward of leave:

7. In respect of deputationists who opt for absorption in any statutory body or autonomous organisation owned or controlled by Government such body or organisation should take over the liability in regard to leave on average pay/earned leave that the optee has to his credit at the time of leaving Government service and in return Government shall pay to the statutory body/ autonomous organisation a lumpsum equal to leave salary for the leave on average pay/earned leave due to the Government servant on the date of his permanent absorption in such body/organisation. While issuing the final

sanction for the absorption of the optee in the autonomous organisation, the administrative Ministry/Cadre authority concerned should also incorporate the provision with regard to payment of lumpsum equal to leave salary by Government. This benefit will be available only in cases where the permanent transfer from Government service to a statutory body/ autonomous organisation is in public interest. These orders take effect from 20-2-71 and cases already decided otherwise will not be reopened.

Refixation of pay:

The pay of the Government servant permanently absorbed in an autonomous body will be refixed as re-employed pensioner w.e.f. the date from which he becomes entitled to draw the pro-rata retirement benefits.

Family Pension:

8. (i) The families of Government servants permanently absorbed in the autonomous bodies w.e.f. 16-6-1967 will also be eligible for family pension under Rules 54 and 55 of CCS (Pension) Rules, 1972.

(ii) The benefit of family pension will be admissible only to the families of those who were/are actually in receipt of pension from the Central Government after their absorption in autonomous body/public undertaking. This benefit will not be admissible to the families of those who got only the service gratuity i.e., who were/are absorbed before rendering 10 years qualifying service under the Government. Family pensions will, however, also be admissible to the families of those Government servants absorbed in the public sector undertakings/autonomous bodies who draw the lumpsum amount in lieu of monthly pension on their absorption on the date of its becoming due and thus do not draw any monthly pension on the date of death. Similarly Family Pension will also be payable to the families of those whose monthly pension or lumpsum amount has not become payable and is disburseable from the earliest date of voluntary retirement but the personer dies before that date without receiving these benefits.

(iii) This benefit will also be admissible to the families of such Government servants as have been appointed in the autonomous bodies financed wholly or substantially by Government on the basis of their own applications and granted retirement benefits on their permanent absorption therein in respect of the past service under the Government.

(iv) Grant of family pension will be subject to the usual contribution of

two months emoluments of the Government servant at the time of permanent absorption in an autonomous body/undertaking. Persons who have already drawn the pension and other benefits on absorption should deposit their two months contribution within six months from 8th October, 1975.

(v) Family pension will be admissible from only one source, i.e., either from the Central Government or the public sector undertaking/autonomous bodies in cases such organisation has a similar scheme for payment of family pension. The beneficiary may be given option to choose either of the two schemes.

(vi) It will be the responsibility of the pension sanctioning authority to process the claim for family pension, forwarding to the audit office for issue of an authority after satisfying itself that no such claim exists in the public sector undertaking/autonomous body or that the undertaking or autonomous body has not extended its family pension scheme to the person concerned.

(vii) The above orders will apply automatically to the cases in which necessary Government sanction has already been issued. Therefore, it is not necessary to issue formal amendments to the relevant sanction letters. Suitable provision will, however, be incorporated in the relevant sanctions to be issued hereafter.

Consultation with Parent Department:

9. In all cases where a Government servant is to be absorbed permanently by the foreign employer under his organisation it would be incumbent to consult the parent employer before issuing order absorbing the Government servant permanently in his service. The orders of permanent absorption should be issued only after the resignation of the Government servant has been accepted by the Government and w.e.f. the date of such acceptance.

Formal Resignation not necessary:

10. With the coming into force of CCS (Pension) Rules, 1972 (which inter-alia, contain a provision of deemed retirement in the case of Government servants absorbed permanently in the public sector undertaking/autonomous body). It has now been decided that obtaining of formal resignation is not necessary if an individual is deemed to have retired from service by virtue of Rule 37 of CCS (Pension) Rules, 1972 i.e., consequent on the conditions required by this Rule, viz., permission should have been granted to the

absorption in the service of the company or other body corporate, the absorption should be declared by the Government to be in the public interest, there should be an actual order of absorption and the Government servant should also consent to such absorption, being satisfied.

Commutation and exemption from Income-Tax :

11. In accordance with Rule 37 of CCS (Pension) Rules, 1972, a Government servant who has been permitted to be absorbed in a service or post in or under a corporation or company wholly or substantially owned or controlled by the Government or in or under a body controlled or financed by the Government shall, if such absorption is declared by the Government to be in the public interest, be deemed to have retired from service from the date of such absorption. Each such Government servant is required under the relevant orders applicable to him to exercise an option within six months of his absorption for either of the alternatives indicated below:

- (a) receiving the monthly pension and DCRG under the usual Government arrangements, or
- (b) receiving the gratuity and a lumpsum amount in lieu of pension worked out with reference to the commutation tables obtaining on the date from which the commuted value becomes payable.

Where no option is exercised within the prescribed period, the Government servant is automatically governed by alternative (b).

- 12. A person opting for alternative (a) is entitled to commutation of a portion of the pension admissible to him in accordance with the provisions of Civil Pension (Commutation) Rules.

- 13. It has been decided that where a Government servant elects the alternative (b) referred to above he should be granted;

- (i) on an application made in this behalf, a lumpsum amount not exceeding the commuted value of 1/3rd of his pension as may be admissible to him in accordance with the provisions of Civil Pension (Commutation) Rules;
- (ii) a terminal benefit equal to twice the amount of lumpsum referred to it (i) above subject to the condition that the Government servant surrenders his right of drawing 2/3rd of his pension.

The commuted value of 1/3rd of the pension mentioned at (i) above will be exempt from income-tax whereas the terminal benefit component

mentioned at (ii) above will be chargeable to tax as the income of the year in which it is due. However, the recipient will be eligible for a relief in tax in respect of the said amount; such relief being calculated by spreading the amount equally over the three preceding years immediately preceding the year in which the payment is received and subjecting it to tax at the average of the average rates applicable to the total income of those years after adding thereto one-third of the amount. The relief in such cases is to be granted by the Central Board of Direct Taxes and an application for such relief under Section 89(1) of the Income-Tax Act should be made to the Board through the ITO concerned.

14. In the case of Government servants who opt for or are automatically governed by the alternative (b) in para 11 above, the payment of monthly pension will commence from the due date pending their medical examination in accordance with the provision of the Civil Pension (Commutation) Rules. The commutation shall become absolute and the title to receive the commuted value shall accrue on the date on which the Medical Board (Authority) signs the medical certificate. If the Medical Board (Authority) directs that the age of the employee for the purpose of commutation shall be assumed to be greater than his actual age, the person concerned will have the opportunity to change his option for receiving a lumpsum in lieu of monthly pension to receiving the monthly pension by written notice despatched within two weeks from the date on which he receives intimation of the finding of the Medical Board (Authority). If the applicant does not change his option within the period of two weeks prescribed above, he shall be assumed to have accepted the findings of the Medical Board (Authority).

Date of payment of pro-rata retirement benefits:

15. A Government servant who is permitted to be absorbed in the public interest in a public sector undertaking or autonomous body is deemed to have retired from Government service from the date of his absorption in public sector undertaking or autonomous body and his retirement benefits are determined with reference to the length of qualifying service rendered under Government till the date of his absorption. In the case of absorption in an autonomous body from 16-6-1967 onwards or a public sector undertaking prior to 8-11-1968, retirement benefits become payable either from the earliest date from which Government servant could have retired voluntarily under the rules applicable to him or from the date of absorption in the undertaking/corporation whichever is later.

16. Procedure for drawal of pro-rata retirement benefits:

Clarifications have been sought as to the procedure which should be followed for sanctioning and authorising the payment of retirement benefits to those absorbed in public sector undertakings and autonomous bodies. Since the Government servants are deemed to have retired from Government service on the date of absorption, the procedure laid down in Chapter (viii) of CCS (Pension) Rules, 1972 which applies to Government servants who retire in normal course, should mutatis mutandis apply in the case of Government servants who are absorbed in the public interest in a public sector undertaking or in an autonomous body. The disbursement of the retirement benefits should be authorised from the date indicated in Government's letter allowing the Government servant to be absorbed in public sector undertaking or autonomous body.

17. In respect of an employee who held non-gazetted posts before absorption, Forms 6 and 7 of CCS (Pension) Rules, 1972 should be filled in by the Head of Office and forwarded to the Audit Officer for determining final amount of pension and death-cum-retirement gratuity. Where the retirement benefits are payable from the date of absorption, the Head of Office should obtain the particulars required under paras 2 to 4 of Form 5 and forward the same to the Audit Officer along with the pension papers. The Audit Officer after applying the necessary audit checks, will inform the absorbed employee, autonomous body/public sector undertaking and the Head of Office of the amount of pension and DCR Gratuity and the date from which they are payable to him. Where the retirement benefits become payable from a date subsequent to the date of absorption, the particulars required under paras 2 to 4 of Form 5 should be furnished to the Audit Officer by the absorbed employee through his employer six months before the date on which the payment of the retirement benefits is to commence to enable him to issue PPO/G.P.O.

18. In respect of employees who held gazetted posts before absorption, action to fill in Form 7 should be initiated by the Audit Officer. The Audit Officer after determining the amount of pension and DCR Gratuity will inform the absorbed employee, autonomous body/public sector undertaking and Head of Office/Department of the amount of retirement benefits and the date from which they are payable to him. Where the retirement benefits are payable from the date of absorption, the Audit Officer will also obtain the particulars required under paras 2 to 4 of Form 5 through the employer of the absorbed employee before authorising payment of retirement benefits. In other cases

the particulars required under paras 2 to 4 of Form 5 should be furnished to the Audit Officer by the absorbed employee through his employer six months before the date on which the payment of the retirement benefit is to commence. As soon as Government orders regarding absorption of a Government servant are issued the Head of Office will forward Form 7 duly completed to the Audit Officer and such other information as the Audit Officer may require.

19. The procedure laid down in Chapter VIII of the CCS (Pension) Rules, 1972 may be adopted keeping in view the position stated in these orders. The provisions contained in Chapter VIII for authorising payment of provisional pension for a period of six months and 3/4 of the DCRG by the Head of Office need not be observed in the case of an employee who before his absorption had held a non-gazetted post. Payment of the retirement benefits will be received by the employee concerned from the treasury of his own choice.

Benefit of service rendered under Government in respect of Scientific employees:

20. On the basis of the recommendations of the Second Pay Commission (i) for counting towards pension of service rendered by scientific employees of semi-Government Institutions, financed from cess or Government grants, on their appointment to a pensionable service under the Government of India; and (ii) the rate of pension contribution payable by universities when they borrow service of Government servants who are Scientists and Technologists, it was decided as follows:-

(i) A scientific employee of a semi-Government institution which is financed wholly or mainly cess or Central Government grants who was on a CPF basis in such an institution may, on permanent appointment without any interruption to a pensionable service or post under the Government of India count his previous service in that institution during which he subscribed to that Fund as service qualifying for pension provided that the contribution together with interest thereon paid by the institution is made over to the Government. The service during which he did not subscribe to the CPF will not be so reckoned unless the previous employer agrees to bear proportionate charges on account of pensionary benefits for the service so rendered. If, however, the officer was not on a CPF basis in such an institution, his previous service will be reckoned as qualifying for pension if the previous employer agrees to bear proportionate charges on account of pensionary benefits.

(ii) If the services of a Government servant who is a scientist or a technologist are lent to a university, the rate of pension

contribution, which the university will pay, will be restricted to the rate at which it contributes to the Provident Fund of its employees.

These orders take effect from 28-3-1960 and past cases of transfer will be regulated in accordance with the orders already in force. The concession sanctioned in para 1 (i) is admissible to all officers who were in service of the Government of India on 28-3-1960 provided that ;

(i) the officers who had already drawn the Contributory Provident Fund benefits in respect of their service under the semi-Government institutions refund either in lumpsum or in monthly instalments not exceeding twelve in number, the institution's share of contribution together with interest thereon from the date of withdrawal to the date of final payment. The title to count service for pension will not accrue until the amount refundable and interest thereon have been refunded in full.

(ii) if no such benefit had been received, the previous employer agrees to bear the proportionate pensionary liability.

21. With a view to increasing mobility of scientific talent all round, the benefit of the concessions contained in para 20 should also be made available to scientific employees of Government going over to Central autonomous organisations like CSIR etc., without break. These orders will also apply to Central Universities.

22. The pensionary liability in such cases will be allocated on the basis of length of service in case the autonomous organisation, where the officer takes up service, has pensionary benefits for its employees. The Government of India would discharge their liability by payment of capitalised value of their share of pension together with the share of gratuity, if any, to the autonomous organisation on retirement of the officer from the service of such an organisation.

Similar procedure should apply in the event of death of an officer while in service of the autonomous organisation. In other cases Government's liability will be discharged by way of payment of pro-rata retirement benefits for the part of service rendered under the Government before absorption according to the instructions contained in the preceding paragraphs.

23. It was clarified in this Ministry's OM No.12(4)-EV/60 dated 5-6-1969 that in the case of Scientific employees of Government going over to the Central autonomous organisations like CSIR etc., without break on or after

16-6-1967, the pensionary liability will be discharged by way of payment of pro-rata retirement benefits for the part of service rendered under the Government. As a result of the issue of this clarification, Scientific employees belonging to Government Departments who get absorbed in the autonomous body which has the pensionary benefits to its employees, have been deprived of the pensionary benefits i.e., benefit of pension of combined service by counting the service rendered under the Government as well as autonomous organisation. The position has been reviewed as a result of representations from scientific employees and it has been decided that such employees belonging to Government Departments on their absorption in autonomous bodies which have pensionary schemes will, on retirement from service of the autonomous body concerned become eligible for pensionary benefits based on the combined service rendered under Government and the service rendered under the autonomous body. Death benefits, if admissible under the rules of the autonomous body, will also be payable to such an absorbed employee. The pensionary liability including liability arising out of grant of death benefits will continue to be allocated as aforesaid. Thus the provisions of this Ministry's clarificatory orders dated 5-6-1969 will cease to apply to a scientific employee who is absorbed in an autonomous body which has a pensionary scheme.

24. The provisions of the orders contained in para 23 shall not apply to a scientific employee absorbed in an autonomous body who before 12-9-1974 had quit the service of the autonomous body or who while in the service of the autonomous body has started receiving or has become eligible to receive the pro-rata pension etc. However, a scientific employee who was absorbed in an autonomous body before 12-9-1974 but had not become eligible to receive the pro-rata pension etc., will get retirement benefits in terms of these orders i.e., benefit of pension on the basis of combined service.

State Government employees absorbed in Central autonomous bodies.

25. Normally when a State Government servant is absorbed in a Central autonomous body the liability for the benefits accruing for the past service rendered by him under a State Government falls on that Government and should be discharged by them. However, in case a State Government refuses to bear the liability the question whether it should be taken over by the autonomous body will arise only if the absorption is considered inescapable. In such cases the autonomous body should in their proposal relating to the initial appointment or absorption of the State Government employees bring

out specifically and clearly the extra expenditure involved in absorbing the employee so that this factor is given due weight by Government before it is decided to absorb him.

In so far as the persons working in the Indian Audit and Accounts Department are concerned, these orders have been issued after consultation with the Comptroller and Auditor General of India.

(2) Copy of OM No.28/10/84-Pension Unit, Government of India, Ministry of Home Affairs, Department of Personnel & Administrative Reforms, New Delhi addressed to all State Governments, dated 29-8-1984. —

Sub: Mobility of personnel between Central Government Departments and Autonomous Bodies - Counting of service for pension.

As per existing orders, service rendered outside Central Government does not count for pension in Central Government except in the case of scientific employees of autonomous bodies financed or controlled by the Government, who on permanent absorption under the Central Government are allowed to count their previous service for pension subject to certain conditions. In respect of personnel other than scientific employees, who are permanent in Central Government, in the event of their subsequent permanent absorption in public sector undertakings or any autonomous body, proportionate retirement benefits for the service rendered in Government till the date of permanent absorption are allowed as per rules in force at the time of absorption. No such benefit is allowed to temporary employees going over to autonomous body or undertakings.

2. A number of Central autonomous/statutory bodies have also introduced pension scheme for their employees on the lines of the pension scheme available to the Central Government employees. It has, therefore, been urged by such autonomous/statutory bodies that the service rendered by their employees under the Central Government or other autonomous bodies before joining the autonomous body may be allowed to be counted in combination with service in the autonomous body, for the purpose of pension, subject to certain conditions. Similar provisions for employees of autonomous body going over to Central Government have also been urged. In other words, the suggestion is that the benefit of pension based on combined service should be introduced.

3. This matter has been considered carefully and the President has now been pleased to decide that the cases of Central Government employees

going over to a Central autonomous body or vice-versa and employees of the Central autonomous body moving to another Central autonomous body may be regulated as per the following provisions:-

(a) In case of Autonomous Bodies where Pension Scheme is in operation

(i) Where a Central Government employee borne on pensionable establishment is allowed to be absorbed in an autonomous body, the service rendered by him under the Government shall be allowed to be counted towards pension under the autonomous body irrespective of whether the employee was temporary or permanent in Government. The pensionary benefits will, however, accrue only if the temporary service is followed by confirmation. If he retires as a temporary employee in the autonomous body, he will get terminal benefits as are normally available to temporary employees under the Government. The same procedure will apply in the case of employees of the autonomous bodies who are permanently absorbed under the Central Government.

The Government /autonomous body will discharge its pension liability by paying in lumpsum as a one time payment, the pro-rata pension/service gratuity/terminal gratuity and DCRG for the service upto the date of absorption in the autonomous body/Government, as the case may be. Lumpsum amount of the pro-rata pension will be determined with reference to commutation table laid down in CCS (Commutation of Pension) Rules, 1981, as amended from time to time.

(ii) A Central Government employee with CPF benefits on permanent absorption in an autonomous body will have the option either to receive CPF benefits which have accrued to him from the Government and start his service afresh in that body or choose to count service rendered in Government as qualifying service for pension in the autonomous body by foregoing Government's share of CPF contributions with interest, which will be paid to the concerned autonomous body by the concerned Government Department. The option shall be exercised within one year from the date of absorption. If no option is exercised within stipulated period, employee shall be deemed to have opted to receive CPF benefits. The option once exercised shall be final.

(b) Autonomous body where the Pension Scheme is not in operation :

(i) A permanent Central Government employee borne on pensionable

establishment, on absorption under such autonomous body will be eligible for pro-rata retirement benefits in accordance with the provisions of the Ministry of Finance OM No.26(18)EV(B)/75 dated the 8th April, 1976, as amended from time to time. In case of quasi-permanent or temporary employees, the terminal gratuity as may be admissible under the rules would be actually payable to the individual on the date when pro-rata retirement benefits to permanent employees become payable. However, in the case of absorption of a Government employee with CPF benefits, in such an autonomous organisation, the amount of his subscription and the Government's contribution, if any, together with interest thereon shall be transferred to his new Provident Fund account with the consent of that body.

(ii) An employee of an autonomous body on permanent absorption under the Central Government will have the option either to receive CPF benefits which have accrued to him from the autonomous body and start his service afresh in Government or choose to count service rendered in that body as qualifying service for pension in Government by foregoing employee's share of CPF contributions with interest thereon, which will be paid to the concerned Government Department by the autonomous body. The option shall be exercised within one year from the date of absorption. If no option is exercised within stipulated period, employee shall be deemed to have opted to receive CPF benefits. The option once exercised shall be final.

(c) Absorption of employees of one Central Autonomous body in another Central Autonomous body

The above procedure will be followed mutatis mutandis in respect of employees going from one autonomous body to another.

4. "Central autonomous body" means body which is financed wholly or substantially from cess or Central Government grants. "Substantially" means that more than 50 per cent of the expenditure of the autonomous body is met through cess or Central Government grants. Autonomous body includes a Central statutory body or a Central University but does not include a public undertaking.

Only such service which qualifies for pension under the relevant rules of Government/Autonomous body shall be taken into account for this purpose.

5 (1) The employees of a Central autonomous body or Central Government, as the case may be who have already been sanctioned or have received pro-rata retirement benefits or

other terminal benefits for their past service will have the option either:-

(a) to retain such benefits and in that event their past service will not qualify for pension under the autonomous body or the Central Government as the case may be; or

(b) to have the past service counted as qualifying service for pension under the new organisation in which case the pro-rata retirement or other terminal benefits, if already received by them, will have to be deposited along with interest thereon from the date of receipt of those benefits till the date of deposit with the autonomous body or the Central Government, as the case may be. The right to count previous service as qualifying service shall not revive until the whole amount has been refunded. In other cases, where pro-rata retirement benefits have already been sanctioned but have not yet become payable, the concerned authorities shall cancel the sanction as soon as the individual concerned opts for counting of his previous service for pension and inform the individual in writing about accepting his option and cancellation of the sanction. The option shall be exercised within a period of one year from the date of issue of those orders. If no option is exercised by such employees within the prescribed time limit, they will be deemed to have opted for retention of the benefits already received by them. The option once exercised shall be final.

(2) Where no terminal benefits for the previous service have been received, the previous service in such cases will be counted as qualifying service for pension only if the previous employer accepts pension liability for the service in accordance with the principles laid down in this office Memorandum. In no case pension contribution/liability shall be accepted from the employee concerned.

6. These orders will be applicable only where the transfer of the employee from one organisation to another was/ is with the consent of the organisation under which he was serving earlier, including cases where the individual had secured employment directly on his own volition provided he had applied through proper channel/with proper permission of the administrative authority concerned.

7. These orders will take effect from the date of issue and the revised policy as enunciated above will be applicable to those employees who retire from Government/autonomous body service on or after the date of issue of these orders.

The provisions contained in the Ministry of Finance Office Memorandum No.26 (18)EV (B)/75 dated the 8th April 1976 and office Memorandum No.25(1) EV/83, dated the 8th September, 1983 or any other orders shall, in so far as it provides for any of the matters contained in this office Memorandum cease to operate.

8. The Ministry of Education and Culture etc., are requested to advise the autonomous/statutory bodies under their administrative control, with specific directions to the Financial Advisers concerned, to ensure to make necessary provisions in their Rules and Regulations/Articles of Association in accordance with the provisions contained in this Office Memorandum. In cases where any practice otherwise than enumerated above is presently being followed the same may be revised in accordance with the provisions of this Office Memorandum so that uniformity is maintained in such matters in all the organisations.

9. In so far as persons serving in the Indian Audit and Accounts Department are concerned these orders issue after consultation with the Comptroller and Auditor General of India.

37. Invalid Pension:-

(1) A Government servant who is declared by the appropriate medical authority to be permanently incapacitated for further service in accordance with the instructions on the subject may be granted invalid pension;¹[subject to Rule 45]

[²]

(2) Where the medical authority referred to in sub-rule (1) had declared a Government servant fit for further service of less laborious character than that which he has been doing, he may,

1. The words were added by G.O.Ms.Nos.178, Fin & Plg (FW.Pen.I) Department. dt 22-10-97 w.e.f 29-10-79.

Note : The important provisions relating to invalidation of Government employees are incorporated in Appendix III.

2. Proviso (1) under rule 37 was omitted by G.O.Ms.No 178, Fin & Plg (Fw.Pen.I) Dept, dt. 22-10-97 w.e.f. 29-10-79. The earlier proviso was as follows :-

“Provided that the Invalid Pension shall not be less than the amount of family pension [as admissible under sube rule (2) of rule 50] which would have been admissible to his family had he not been alive on the date on which he was invalidated.”

if possible, be employed on lower pay and if there be no means of employing him even on a lower pay he may be admitted to invalid pension.

- (3) (a) If the incapacity is directly due to the irregular or intemperate habits of a Government servant, no invalid pension may be granted.
- (b) If the incapacity has not been directly caused by such habits, but has been accelerated or aggravated by them, it shall be for the pension sanctioning authority to decide what reduction should be made on this account.

(4) [1]

1. The sub-rule (4) under rule 37 the orders issued by G.O.Ms.No.35, F&P (FW.Pen.I) Dept., dt 10-4-2000 was cancelled by G.O.Ms.No.814, Finance (Pen.I) Department, dt 23-9-2002 w.e.f 27-4-2002.

The cancelled sub-rule was as follows :

[For the purpose of this rule the appropriate Medical Authority shall be; a Medical Board constituted for this purpose as specified below :-

- (i) Where there are teaching hospitals, other than Rangareddy and Hyderabad Districts, the Medical Board shall consists of the Superintendent of the Government General Hospital and two Doctors of the cadre of Civil Surgeon nominated by the Superintendent of Government General Hospital, among them one should be a specialist in the disease/illness with which the employee is suffering and seeking medical invalidation and in case of a lady employee seeking medical invalidation, of the two Civil Surgeons, one should be a lady Civil Surgeon.
- (ii) In the case of Rangareddy and Hyderabad Districts, the Medical Boards shall be the Medical Boards already existing in Osmania General Hospital and Gandhi General Hospital.
- (iii) In all other districts, the District Co-ordinator of the District Headquarters Hospitals of the Andhra Pradesh Vaidya Vidhana Parishad and two doctors of the cadre of Civil Surgeon nominated by the District Co-ordinator, of whom one should be a specialist in the disease/illness with which the employee is suffering and seeking medical invalidation and in case of a lady employee seeking medical invalidation, of the two Civil Surgeons, one should be a lady Civil Surgeon where the District Headquarters Hospitals of the Andhra Pradesh Vaidya

Vidhana Parishad does not have necessary expertise to decide the matter for want of the concerned specialist doctor, it may be referred the case to the nearest teaching hospital for obtaining their opinion before making their recommendations.

- (5) The Government employee seeking retirement on medical invalidation shall apply to the concerned appointing authority and the appointing authority shall refer the case to the above Medical Boards as and when the application received. The Medical authority shall also be supplied by the appointing authority with a statement of what appears from the official records to be the age of the applicant.

Note 1 :

The medical Certificate referred to this rule should invariably be drawn up in Medical Form No. 1-17 (Civil Medical Form No. 32)

Note 2 :

All cases in which it is certified that the incapacity for service is due to irregular, intemperate habits should be submitted to Government for orders through the proper channel, together with the opinion of the Director of Medical Services.

Note 3 :

The disease from which a government employee is suffering is curable by an operation or treatment, but this, he refuses to undergo and is therefore invalid. In these circumstances no pension or gratuity is admissible. The Government consider that each case of invalidation on account of curable disease should be decided on merits.

- (6) The District Level Committee and the State Level Committee shall be constituted with the following officers namely :-

(a) District Level Committee of Officers :

- | | | |
|---|-------|---------------------|
| 1. District Collector | ..... | Chairman |
| 2. District Medical and Health Officer | ..... | Member |
| 3. District head of the Department in which the employee is seeking retirement on medical invalidation. | | Member/
Convenor |

(b) State Level Committee of Officers :

- | | | |
|--|-----|----------|
| 1. Special Chief Secretary/Principal Secretary to Government nominated by the Government | ... | Chairman |
|--|-----|----------|

- | | | |
|---|------|---------------------|
| 2. Principal Secretary or Secretary to Government,
Health Medical and Family Welfare Department | | Member |
| 3. Director of Medical Education | .... | Member |
| 4. Secretary to Government of the Department in
which the employee is seeking retirement on
Medical Invalidation. | | Member |
| 5. Deputy Secretary or Joint Secretary or Additional
Secretary to Government, Health Medical and
Family Welfare Department. | | Member/
Convenor |
- (7) (i) The District Level Committee shall consider the Medical Invalidation report given by the District Medical Board constituted as mentioned in sub-rule (4) (i), (ii) and (iii) above in respect of District employees and State Level Committee shall consider the Medical Invalidation report given by the Medical Board constituted as mentioned in sub-rule 4 (ii) above in respect of Government employees of Heads of Departments /Secretariat Departments and scrutinise the proposals for retirement on medical invalidation.
- (ii) The District Collector who are heading the District Level Committee, shall send the recommendations of the District Level Committees to the concerned District Head of the Department.
- (iii) In the case of Government employees of Heads of Departments / Secretariat Departments, the proposals shall be placed before the State Level Committee of Officers directly through Health, Medical and Family Welfare Department in Secretariat based on the recommendations of the Medical Board. Convenor of the State Level Committee of Officers shall send the recommendations of the Committee in each case to the concerned Principal Secretary / Secretary to Government of the Secretariat Department or to the Head of the Department concerned.
- (8) Only where the District Level Committees and the State Level Committee of Officers makes a clear recommendations for retirement on Medical Invalidation, the concerned District Head of the Department/ Head of the Department/Department of Secretariat / appointing authority shall issue necessary orders permitting the Government employee to retire on Medical Invalidation.
- II In Appendix III, article 442 and article 445 shall be omitted.]

38. Compensation pension :-

(1) If a Government servant is selected for discharge owing to the abolition of his permanent post, he shall, unless he is appointed to another post the conditions of which are deemed by the authority competent to discharge him to be atleast equal to those of his own, have the option-

- (a) of taking compensation pension to which he may be entitled for the service he had rendered, or
 - (b) of accepting another appointment on such pay as may be offered and continuing to count his previous service for pension.
- (2) (a) Notice of atleast three months shall be given to a Government servant in permanent employment before his services are dispensed with on the abolition of his permanent post.
- (b) Where notice of atleast three months is not given and the Government servant has not been provided with other employment on the date on which his services are dispensed with the authority competent to dispense with his services may sanction the payment of a sum not exceeding the pay and allowances for the period by which the notice actually given to him falls short of three months.
 - (c) No compensation pension shall be payable for the period in respect of which he received pay and allowances in lieu of notice.
- (3) In case a Government servant is granted pay and allowances for the period by which the notice given to him falls short of three months and he is re-employed before the expiry of the period for which he has received pay and allowances he shall refund the pay and allowances so received for the period following his re-employment.
- (4) If a Government servant who is entitled to compensation pension accepts instead another appointment under the Government subsequently becomes entitled to receive a pension of any class, the amount of such pension shall not be less than the compensation pension which he could have claimed if he had not accepted the appointment.

¹[(5) The sanction of compensation pension under this rule shall be subject to Rule 45]

39. Compulsory retirement pension :-

(1) A Government servant compulsorily retired from service as a penalty may be granted, by the authority competent to impose such penalty, pension or gratuity or both at a rate not less than two thirds and not more than full invalid pension or gratuity or both admissible to him on the date of his compulsory retirement.

(2) Whenever in the case of a Government servant the Government passes an order (whether original, appellate or in exercise of power of review) awarding a pension less than the full invalid pension admissible under these rules, the Andhra Pradesh Service Commission shall be consulted before such order is passed.

*Explanation :-*In this sub-rule, the expression “pension” includes gratuity.

²[(3) A pension granted or awarded under sub-rule (1) or, as the case may be, under sub-rule (2), shall be subject to Rule 45.]

Executive Instructions

Extending the benefit of commutation of pension on compulsory retirement :

A government servant compulsorily retired from service as a penalty and granted Compulsory retirement pension under Rule 39 A.P.R.P.Rs, 1980 may commute a fraction of compulsory retirement pension as per rules in vogue after Medical Examination by the competent authority. The orders shall come in to force w.e.f 17-4-2001. And shall apply to those who retired and granted compulsory retirement pension on or after 17-4-2001.

[G.O.Ms.No. 133, F & P (FW PSC) Dept. dt. 17-4-2001]

1. Added by G.O.Ms.No.178 F & P (FW.Pen-I) Department. dt. 22-10-1997, w.e.f. 29-10-1979.

2. Sub-rule (3) of Rule 39 was substituted by G.O.Ms.No. 178, F&P (FW.Pen.I) Dept, dt 22-10-97 w.e.f. 29-10-79. The earlier sub-rule was as follows :

“A pension granted or awarded under sub-rule (1) or, as the case may be, under sub-rule (2), shall not be less than the limit specified in sub-rule (5) of rule 45”.

40. Compassionate allowance :-

A Government servant who is dismissed or removed from service shall forfeit his pension and gratuity :

Provided that the authority competent to dismiss or remove him from service, may, if the case is deserving of special consideration, sanction a compassionate allowance not exceeding two-thirds of pension or gratuity or both which would have been admissible to him if he had retired on invalid pension.

¹[41. Amount of compassionate allowance :-

A compassionate allowance sanctioned under the proviso to the above rule shall be subject to Rule 45.]

42. Retirement on attaining the age of superannuation:-

Every Government servant to whom these rules apply shall compulsorily retire on attaining the age of superannuation *as provided in the Fundamental Rules as amended from time to time.

Executive Instructions**(i) Date on which a Government servant should retire:-**

The Government servants are permitted to retire with effect from the afternoon of the last day of the month in which the date of superannuation falls. (except the first of the month).

If the date of birth of any Government servant is the first of any month, such Government servant shall retire on the afternoon of the last day of the

1. Rule 41 was substituted by G.O.Ms.No. 178 F & P (Pen-I) Department. dt.22-10-1997 w.e.f 29-10-1979. The earlier rule was as follows :

“*Minimum Compassionate allowance* :- A compassionate allowance sanctioned under the proviso to the above rule shall not be less than the limit specified in sub-rule (5) of rule 45.”

* The provisions contained in FR 56 were omitted by section 7 of A.P. Public Employment (Age of Superannuation) Act 1984. As per the above Act the age of superannuation is as follows :

- (i) workmen & Last Grade employees - 60 years.
- (ii) others - 58 years.

previous month.

(G.O. Ms. No.289, Fin. & Plg. Dept., dated 4-11-1974)

(ii) Treatment of the period of overstayal beyond the age of superannuation in the case of Class IV employees:-

In the case of Class IV Government servants who are continued beyond the age of superannuation, the period of overstayal shall be regularised as a case of re-employment and excess pay, if any, paid to the Government servant has to be recovered.

(G.O. Ms. No.175, Fin. & Plg. (FW:Pen.I) Dept., dated 27-6-1988)

43. Retirement on completion of 20 years of qualifying service :

(1) A Government servant shall have the option to retire from service voluntarily after he has put in not less than twenty years of qualifying service.

Provided that he gives a notice in writing of his intention to retire voluntarily of at least three months to the authority which has power to make a substantive appointment to the post from which he retires:

Provided further that [¹] a notice of the less than three months may also be accepted by the competent authority.

²[Provided also that, notwithstanding anything in Rule 21, Extraordinary leave availed, ³(on any ground other than for prosecuting higher studies within the State/outside the State/Country without receiving any payment except stipends during the period of such leave from any source, but including on medical certificate) shall not be reckoned as qualifying service for purposes of arriving at the qualifying service of twenty years referred to in this rule]

Note:- A Government servant who has elected to retire under this rule and has given the necessary intimation to that effect to the appointing authority, shall be precluded from withdrawing his election subsequently except with the specific approval of such authority:

-
1. The words "subject to approval of Government" were omitted by G.O.Ms.No.130, Fin & Plg. (FW:Pen.I) Dept, dt. 21.7.1992.
 2. The entire proviso was inserted by G.O.Ms.No.147, Fin & Plg (FW:Pen.I) Dept., dt. 11.5.82.
 3. The bracketed portion was substituted for the words "on any ground including on medical certificate" by G.O.Ms.No.32, Fin & Plg (FW:Pen.I) Dept., dt 6.2.84 with effect from 30.4.1983.

Provided that the request for withdrawal shall be within the intended date of his retirement.

- (2) A Government servant retiring under sub-rule (1) shall be entitled to a retiring pension :

Provided that such retiring pension shall be subject to the provisions of the Rules ⁽¹⁾, 8 and 9.

- (3) Where a Government servant opts to retire under sub-rule (1) while on leave not due, the retirement in such cases shall take effect from the date when the leave not due commenced and the employee shall refund the leave salary paid in respect of such leave not due availed of by the employee.

- (4) A Government servant opting for retirement under sub-rule (1), shall not retire unless the notice given by him as per proviso to sub-rule (1) is accepted by the competent authority :

Provided that the competent authority shall issue an order before the expiry of the notice period accepting or rejecting the notice.

- ²[(5) Government servants opting for retirement under sub-rule (1) shall be entitled to addition of service for purpose of Pension, a service equal to the difference between the qualifying service actually put in by him and the service he would have put in on the date of superannuation had he continued in service or the difference between such qualifying service and ³[thirty three years] whichever is less, subject to the condition that such difference shall be limited to a maximum of 5 years]

Provided further that such a Government servant shall not be eligible for weightage under Rule 29 of these rules.]

1. Rule 6 was deleted w.e.f.25.5.98 through G.O.Ms.No. 90, F & P (FW:Pen-I) Dept., dt. 25-5-1998.

2. The entire sub rule (5) together with proviso was inserted by G.O.Ms.No. 42, Fin & Plg (FW:Pen.I) Dept., dt. 15.2.1983 with effect from 8.2.1983.

3. The words "thirty years" occurring in the rule were substituted by the words "thirty three years" in G.O.Ms.No.360, Fin & Plg (FW:Pen.I) Dept., dt. 31.12.84 w.e.f. 23.8.1984, which was subsequently given effect to from 8.2.1983 by G.O.Ms.No. 162, Fin & Plg. (FW:Pen.I) Dept., dt. 16.6.1986.

- (6) The option under sub-rule (1) shall not be admissible to a Government servant on deputation to autonomous bodies/corporations/companies/public sector undertakings or institutions wholly or substantially owned by Government who get absorbed in such public undertakings/autonomous bodies or institutions, as the case may be.
- (7) A Government servant retiring voluntarily under sub-rule (1) of these rules shall be subject to Rule 10 of these rules.

Note :- Orders permitting/requiring a Government servant to retire after completing twenty years qualifying service should, as a rule, not be issued until after the fact that the officer has indeed completed qualifying service for twenty years has been verified in consultation with Pay and Accounts Officer, Hyderabad/Head of Department/Head of office as the case may be, who maintains service particulars/Book of the Government servant concerned.

Executive Instructions

(i) Counting of periods of extraordinary leave availed by Doctors :-

The periods of extraordinary leave availed by the doctors during their service for the purpose of prosecuting higher studies, within the State/outside the State/Country, be counted for reckoning qualifying service for purpose of voluntary retirement, only, provided that no payment is received them during such periods from any source, excluding however, stipends.

(G.O. Ms. No.258, M&H Dept., dated 30-4-1983)

(ii) Counting of contingent service prior to conversion as last grade service :-

- (a) The contingent service prior to conversion of full time contingent employees into last grade service converted in terms of G.O. Ms. No.38, Fin.&Plg. Department, dated 1-2-1980 and G.O. Ms. No.9, Fin. & Plg. Dept., dated 8-1-1981, will not count, for purposes of completion of 20 years of qualifying service for voluntary retirement. They should put in 20 years of qualifying service exclusively under Government.

(Circular Memo No.3016/104/Pen.I/85, dated 25-6-1985 and Circular Memo No.13924-D/678/Pen.I/.90, dated 20-11-1990 Fin.& Plg. Dept.)

- (b) The above instructions are modified and the contingent service of full time contingent employees, prior to conversion into last grade service was ordered to be counted for purposes of computing twenty years of qualifying service for voluntary retirement.

(G.O. Ms. No.19642-E/38/CC/Pen.I/91, dated 23-7-1992 of Fin. & Plg. Dept.)

(iii) Expeditious settlement of applications:-

Whenever notice of voluntary retirements as per Rule 43 of Andhra Pradesh Revised Pension Rules, 1980, are received from Government servants, they may be settled expeditiously as per the proviso to sub-rule (4) of Rule 43 of the A.P. Revised Pension Rules, 1980, to avoid any unnecessary addition to qualifying service even by granting extraordinary leave for the period of delay.

(Circular Memo No.23915/483/Pen.I/86, dated 2-5-1988 of Fin. & Plg. Dept.)

(iv) Procedure for permitting voluntary retirement:-

- (a) when a notice of voluntary retirement is given under this scheme, the authority competent to accept the notice shall immediately review the case to see whether departmental disciplinary or Court proceedings are pending or contemplated against the Government servant seeking voluntary retirement, which in this opinion are likely to culminate in major penalty of dismissal or removal from service. The notice of voluntary retirement may be refused in such cases by the competent authority.
- (b) The weightage under this scheme will be only an addition to the qualifying service for purpose of pension and gratuity. It will not entitle the Government servant to any notional fixation of pay for the purposes of calculating the pension and gratuity

which will be based on the actual emoluments calculated with reference to the date of retirement.

- (c) The amount of Pension to be granted after giving weightage will be subject to the provisions contained in Articles 351 and 479 of Civil Service Regulations/Rules 236 and 238 of Hyderabad Civil Service Rules.

(G.O. Ms. No.413, Fin. & Plg. (FW:Pen.I) Dept., dated 29-11-1977)

44. Retirement on completion of ¹[33] years qualifying service :-

(1) At any time after a Government servant has completed ¹[thirty three] years of qualifying service but before attaining ²[58] years of age.

- (a) He may retire from service, or
- (b) He may be required by the appointing authority to retire in the public interest, and in the case of such retirement the Government servant shall be entitled to a retiring pension:

Provided that-

- (a) The Government servant gives notice in writing to the appointing authority at least three months before the date on which he wishes to retire; or
- (b) The appointing authority gives a notice in writing to the Government servant atleast three months before the date on which he is required to retire in the public interest or three months' pay and allowances in lieu of such notice, as the case may be :

Provided further that where the Government servant giving notice under clause (a) of the preceding proviso is under

1. The figure '33' occurring in the heading, in sub-rule (1) and at two places in the note and the words 'thirty three' were substituted as '30' & 'thirty' by G.O.Ms.No.42, Fin. & Plg (FW:Pen.I) Dept., dt. 15.2.83 w.e.f. 8.2.1983. It was again substituted as "33" & "thirty three" by G.O.Ms.No.360, Fin & Plg. (FW:Pen.I) Dept., dt. 31.12.84. w.e.f. from 23.8.84 and by G.O.Ms.No.162, Fin. & Plg (FW:Pen.I) Dept., dt. 16.6.86 w.e.f. 8.2.1983.

2. The figure "58" occurring in sub rule (1) was substituted as '55' by G.O.Ms.No.42, Fin & Plg (FW:Pen.I) Dept., dt. 15.2.83 w.e.f. 8.2.1983. It was again substituted as '58' by G.O.Ms.No.360, Fin & Plg (FW:Pen.I) Dept., dt. 31.12.84 w.e.f 23.8.84 and by G.O.Ms.No.162, Fin & Plg (FW:Pen.I) Dept., dt. 16.6.86 w.e.f 8.2.83.

suspension, it shall be open to the appointing authority to withhold permission to such Government servant to retire under this rule.

- (2) A Government servant, who has elected to retire under this rule and has given the necessary intimation to that effect to the appointing authority, shall be precluded from withdrawing his election subsequently except with the specific approval of such authority :

Provided that the request for withdrawal shall be within the intended date of his retirement.

Note :- Orders permitting/requiring a Government servant to retire after completing 33 years' of qualifying service should, as a rule, not be issued until after the fact that the officer has indeed completed qualifying service for 33 years has been verified in consultation with the Pay and Accounts Officer, Hyderabad/ Head of the Department/Head of Office, as the case may be, who maintains the service particulars/book of the Government servant concerned.

45. Amount of pension :-

(1) In the case of a Government servant retiring in accordance with the provisions of these rules before completing qualifying service of ten years, the amount of service gratuity shall be the appropriate amount as set out below namely :-

Completed six monthly periods of qualifying service	Scale of service gratuity	
(1)	(2)	
	(A) Gratuity	
1.	1/2	Months emoluments
2.	1	do
3.	1 1/2	do
4.	2	do
5.	2 1/2	do
6.	3	do
7.	3 1/2	do
8.	4	do

9.	4 3/8	do
10.	4 3/4	do
11.	5 1/8	do
12.	5 1/2	do
13.	5 7/8	do
14.	6 1/4	do
15.	6 5/8	do
16.	7	do
17.	7 3/8	do
18.	7 3/4	do
19.	8 1/8	do

(2) In the case of a Government servant retiring in accordance with the provisions of these rules after completing qualifying service of not less than ten years, the amount of pension shall be the appropriate amount as set out below, namely :

Completed six monthly periods of qualifying service (1)	Scale of pension (2)	
(B) Pension		
20.	10/66ths	*of average emoluments
21.	10 1/2/66	do
22.	11/66	do
23.	11 1/2/66	do
24.	12/66	do
25.	12 1/2/66	do
26.	13/66	do
27.	13 1/2/66	do
28.	14/66	do
29.	14 1/2/66	do
30.	15/66	do
31.	15 1/2/66	do
32.	16/66	do
33.	16 1/2/66	do
34.	17/66	do
35.	17 1/2/66	do
36.	18/66	do
37.	18 1/2/66	do
38.	19/66	do

39.	19 1/2/66	do
40.	20/66	do
41.	20 1/2/66	do
42.	21/66	do
43.	21 1/2/66	do
44.	22/66	do
45.	22 1/2/66	do
46.	23/66	do
47.	23 1/2/66	do
48.	24/66	do
49.	24 1/2/66	do
50.	25/66	*do
51.	25 1/2/66	do
52.	26/66	do
53.	26 1/2/66	do
54.	27/66	do
55.	27 1/2/66	do
56.	28/66	do
57.	28 1/2/66	do
58.	29/66	do
59.	29 1/2/66	do
60.	30/66	do
61.	30 1/2/66	do
62.	31/66	do
63.	31 1/2/66	do
64.	32/66	do
65.	32 1/2/66	do
66.	33/66	do

¹[Provided that the pension calculated under the above table shall not be less than the pension calculated under the table in force during the period

1. The proviso was added by G.O.Ms.No.162, Fin & Plg (FW:Pen.I) Dept., dt. 16.6.1986.

NOTE: In the table under sub-rule (2) the figures from "10/66" to "30/66" were substituted as "10/60" to "30/60" respectively and the table from S.No.61 to 66 was omitted by G.O.Ms.No.42, Fin & Plg (FW:Pen.I) Dept., dt. 15.2.83 w.e.f 8.2.83. It was again substituted as "10/66 to 30/66" while restoring the table from S.No.61 to 66 by G.O.Ms.No.360, Fin & Plg (FW:Pen.I). Dept. dt 31.12.84. w.e.f. 23.8.84 and by G.O.Ms.No.162, Fin & Plg (FW : Pen.I) Dept. dt. 16.6.86 w.e.f 8.2.83.

* Please refer G.O.Ms.No. 87, Fin & Plg (FW.Pen-I) Dept, dt. 25-5-98

in between 8-2-1983 and 22-8-1984 in respect of Government servants who retired during the said period.]

(3)(i) In calculating the length of service, fractions of a year equal to six months and above shall be treated as a completed six monthly period.

¹[(ii) In the case of a Government servant retiring after the 10th September, 1983, in calculating the length of service, a fraction of a year equal to three months or more shall be treated as a completed one half year.]

(4) The amount of pension shall be fixed at monthly rates and be expressed in whole rupees and where the pension contains a fraction of a rupee it shall be rounded off to the next higher rupee.

(5) Where the amount of pension is less than ²[Rs.370] per mensem as per the above calculation, the Pension shall be raised to ²[Rs.370] per mensem.

(6) Nothing contained in sub-rule (5) shall apply to a military pensioner who on his re-employment in civil service or post had elected to draw his military pension under clause (a) of sub-rule (1) of Rule 19, if such a pensioner was allowed the benefit of minimum pension of Rs.40 (if he is a Government of India Military pensioner) or Rs.45/- (if he is a State Government pensioner including temporary increase or ad hoc increase or both) in respect of his military service.

³[(7) In respect of a Government servant who retires on invalid pension, the amount of invalid pension calculated under sub-

1. While renumbering the existing rule 3 as 3(i), sub-rule 3(ii) was inserted by G.O.Ms.No.280, Fin & Plg (FW:Pen.I) Dept., dt. 29.8.84 w.e.f. 10.9.83.

2. The expression '370' was substituted by G.O.Ms.No.302, Fin & Plg.(FW:Pen.I) Dept., dt. 30.8.1994 w.e.f. 1-12-1989.

Note 1: The minimum pension of Rs.45/- was enhanced to Rs. 100/- p.m. w.e.f. 1-4-80 by G.O.Ms.No.97, Fin & Plg (FW:Pen.I) Dept., dt. 7.3.1980.

Note 2 : The minimum pension of Rs. 370/- was further enhanced to Rs. 1275/- p.m. w.e.f 1-7-98 with monetary benefit from 1-4-99 by G.O.(P) No. 156, F&P dt 16-9-99

3. Sub-rule (7) of rule 45 was substituted by G.O.Ms.No.178, F&P (FW:Pen.I) Dept., dt 22-10-97 w.e.f. 29-10-79. The earlier sub rule was as follows :

“In respect of a Government servant who retires on invalid pension, the amount of invalid pension shall not be less than the amount of family pension mentioned in sub-rule (2) of Rule 50.”

rule (2) shall not be less than the amount of family pension mentioned in sub-rule (2) of Rule 50.]

Executive Instructions

Consolidation of Pension

(i) Consolidation of Pension W.E.F. 1-7-92

The existing basic Pension/Family Pension/Compassionate Pension/Compassionate Allowance, in respect of those pensioners retired or died while in service before 1-7-92 and also those who retired or dies while in service on or after 1-7-92 but who had opted for pre-revised scales (i.e.) 1986 pay scales, opted to remain in 1986 pay scales, plus, the amount of Dearness relief on the pension sanctioned w.e.f. 1-7-92 plus 10% increase in the said basic pension subject to a maximum of 250/-, shall be merged and will be known as "Revised Consolidated Pension". This revised consolidated Pension shall come into force with effect from 1.7.92 with the monetary benefit payable with effect from 1.4.94.

The legal heirs of the pensioners who retired prior to 1.7.92 but died subsequently between 1.7.92 and 31.3.94, shall be entitled to arrears due to Revised consolidated Pension and the Dearness relief sanctioned from time to time.

The consolidation of pension shall apply to

- (a) categories of pensioners referred to in para 4 of G.O.P.No 78, Finance dt. 18-3-80. (b) Jagir and Estate pensioners and (c) to pensioners governed by Revised Pension Rules, 1980. (i) who retired or died prior to 1-7-92 (ii) those who have retired or died on or after 1-7-92 but with out benefit of Revised Pay Scales, 1993.

This consolidation of pensions does not apply to :

- (i) To those who have been drawing pay in the Revised Pay Scales, 1993/Revised U.G.C. Scales of 1986 (including those who are governed by the Revised Pay Scales of 1993/Revised U.G.C Scales of 1986 even if, because of administrative reasons, they have not actually drawn the pay in the Revised Pay scales as yet. (ii) those who are governed by orders issued in G. O. (P).No. 238, Fin & Plg. (Fin.Wing.Pen.I) Department, dated 4-6-1993. (iii) Financial Assistance Grantees who are not getting Dearness Relief.

[G.O.(P).No.303, Fin & Plg (FW-Pen.I) Dept., dt. 02-09-94]

(ii) Consolidation on both the pension permissible :-

Where a pensioner is drawing two pensions (i.e.) Family pension and Service pension, consolidation of pensions shall be allowed on both the pensions separately. However, such pensioners shall be entitled to Dearness Relief on only one pension whichever is more beneficial to the pensioner.

[Circular Memo.No.18564-C/204/PSC/95 dt. 31-10-1995 of Fin & Plg (FW-Pen.I) Department]

(iii) Consolidation of Pension W.E.F. 1-7-98 to those retired prior to 1-7-98 :-

The existing pension/Family pension/Compassionate Pension/compassionate Allowance, in respect of those pensioners who retired or died while in service before 1-7-98 and also those who retired or died while in service on or after 1-7-98 but who had opted for the pre-revised scales i.e. 1993 Pay Scales and 25% of increase in the said basic pension, and Dearness Relief as on 1-7-98, shall be merged and will be known as Revised Consolidated Pension. The pensions of the pensioners who retired prior to 1-7-1986 shall also be increased with the percentages given below in addition to the above 25% for consolidation of their Revised Pensions.

Periods of Retirement	Weightages to be given
(a) Pensioners retired prior to 1.1.1974	..... 6%
(b) Pensioners retired in between 1.1.74 and 31.3.78	..... 3%
(c) Pensioners retired in between 1.4.78 and 30.6.86	..... 2%

The orders of consolidation of pension to pensioner retired in pre-revised scale of 1999 are applicable to

- (1) (a) All Government Pensioners in receipt of Service Pensions, Family Pensions under Revised Pension Rules, 1951, Andhra Pradesh Liberalised Pension Rules, 1961 and Andhra Pradesh Government Servants (Family Pension) Rules, 1964.
- (b) Teaching and non-teaching pensioners of Municipalities, Panchayati Raj Institutions and Aided Educational Institutions, in receipt of pensions under the Andhra Pradesh Liberalised Pension Rules, 1961, and Andhra Pradesh Government Servants (Family Pension) Rules, 1964.

- (c) Teaching and non-teaching staff in Aided Educational Institutions in receipt of pensions under the Contributory Provident Fund-cum-Pension and Gratuity Rules, 1961 and Andhra Pradesh Liberalised Pension Rules, 1961.
 - (d) Those drawing family pensions under the G.O.Ms.No.22, Fin & Plg (FW.Pen.I) Dept., dt. 16-01-1971, G.O.Ms.No.104, Fin & Plg (FW.Pen.I) Department., dt. 13-4-73 and G.O.Ms.No.25, Fin & Plg (FW.Pen.I) Dept., dt. 02-02-1974.
 - (e) Pensioners in receipt of Compassionate Pension under the rules for Compassionate Pensions and Gratuities in the Hyderabad Civil Services Rules; and
 - (f) Those in receipt of Pensions under the Extraordinary Pension Rules.
- (2) Jagir and Estate Pensioners and
- (3) Pensioners governed by Revised Pension Rules, 1980
- (i) who retired or died prior to 01-07-1998 and
 - (ii) also those who retired or died on or after 01-07-98 without the benefit of Revised Pay Scales 1999.

If the consolidated pension falls short of Rs. 1275/- p.m. the same shall be raised to Rs. 1275/- p.m.

The revised Consolidated pension shall come into force w.e.f. 1.7.98 with monetary benefit from 1.4.99.

The employees retired in between 1.7.98 and 1.4.99 are eligible for notional revision of pension with monetary benefit from 1.4.99.

No difference on Retirement Gratuity and Commutation shall be allowed on the pension notionally fixed.

This consolidation of pension is not applicable to :-

- (i) Those who have been drawing pay in the Revised Pay Scales 1999 / Revised U.G.C/ICAR/AICT Pay Scales of 1986/1996 (including those who are governed by Revised Pay Scales of 1999 / Revised U.G.C. Scales 1986/1996.

- (ii) Pensioners/Family pensioners of the members of the AP State Higher Judicial Service and AP State Judicial Service ; and
- (iii) Financial Assistance grantees who are not getting Dearness Relief.

[G.O (P).No.156 Fin & Plg (FW.Pen.I) Dept. dt. 16.9.99]

(iv) Interest on delayed Payment of pension - recovery from pension sanctioning Authorities :-

The procedure for payment of pension was detailed in Appendix-I of A.P. Revised Pension Rules 1980. As per that, advance action has to be taken by the employees and the pension sanctioning authorities so as to settle the pension by the time employee retires. In spite of that, there are cases where interest was paid on pension following the court orders due to not proceeding the pension case in advance. It is therefore ordered that the amount of interest paid on pension, shall be recovered from the Pension sanctioning authority.

[G.M.No. 37989-A/494/A2/Pen-I/98 dt. 21-04-99 of Fin & Plg (FW-Pen.I) Dept]

(v) Enhancement of Minimum Pension and Financial Assistance :-

- (a) The existing minimum pension of Rs.370/- per month is enhanced to Rs. 1275/- p.m. W.E.F. 01.07.1998 with monetary benefit from 1-4-99.
- (b) In respect of pensioners drawing two pensions (Viz)Service Pension & Family Pension, both pensions are separately eligible for enhancement to a minimum of Rs. 1275/- p.m. However the pensioner is entitled to Dearness Relief on only one pension whichever is more beneficial to the Pensioner.
- (c) The existing Financial Assistance of Rs. 370/- p.m shall be enhanced to Rs. 750/-p.m w.e.f. 1-7-98 and monetary benefit from 1-4-99. No Dearness Relief will be admissible on the financial assistance.

[G.O.(P). No. 156 Fin & Plg (FW:Pen.I) Dept, dt. 16.9.99]

(vi) Financial Assistance to the surviving widows of teachers of Aided Educational Institutions and Aided Colleges who died while in service not admissible who are employed :-

The Financial Assistance sanctioned in G.O.Ms.No.340, F&P (FW:Pen.I) Dept., dt 30-12-1982 shall not be admissible to the widows who are employed, even if otherwise eligible for aforesaid Financial Assistance.

[G.O.Ms.No.90, Finance (Pen.I) Dept. dt. 15-2-2003]

(vii) Revision of minimum pension to the survivors of class IV employees of Nizam-E-Jamith of Ex-Hyderabad Government

The minimum pension from Rs. 370/- to the Nizam-E-Jamith pensioners of Ex-Hyderabad Government is enhanced to Rs.1275/- p.m. w.e.f. 1-4-99.

[Cir. memo.No. 5044/12/A2/Pen.I/ Dept. dt. 14-03-2002]

46. Retirement Gratuity :-

¹[(1) (a) A Government servant, who has completed five years qualifying service and has become eligible for service gratuity or pension under Rule 45, shall on his retirement, be granted retirement gratuity:-

- (A) In case he draws pay in Revised Scales of Pay 1993, a sum equal to:-
 - (i) 1/4th of emoluments for each completed six monthly period of service, subject to a maximum of fifteen times the emoluments or Rupees sixty five thousands whichever is less; or
 - (ii) 3/16th of emoluments for each completed six monthly period of service, subject to a maximum of 12.375 times the emoluments or Rupees one lakh, whichever is less;

in accordance with the choice exercised by him in this behalf; and

- (B) In case he does not draw pay in the Revised Scales of Pay 1993, a sum equal to:-
 - (i) 1/3rd of emoluments for each completed six monthly period of

1. Sub-rule (1) substituted w.e.f. 1-7-1992 by G.O.(P) No. 235, Fin.& Plg.(FW:Pen.I) Dept. dt. 1-6-1993 as amended by G.O.(P). No. 48, Fin & Plg. (FW:Pen.I) Dept., dt. 15-2-1994.

service, subject to a maximum of twenty times the emoluments, or Rupees fifty thousands, whichever is less; or

- (ii) 1/4th of emoluments for each completed six monthly period of service subject to a maximum of 16 1/2 times the emoluments, or Rupees one lakh whichever is less;

in accordance with the choice exercised by him in this behalf ;

- (b) If a Government servant dies while in service after completing five years qualifying service, the amount of retirement gratuity shall be calculated as if he had 18 years of qualifying service or his actual qualifying service, whichever is more; and it shall be paid to his family in the manner indicated in sub rule (1) of Rule 47]

¹[(1-A) Interest shall be allowed on delayed payment of retirement gratuity as prescribed from time to time subject to the following conditions, namely :-

(i) the sanction of Government in the administrative Department concerned should be obtained with the concurrence of the Finance Department for payment of interest in every case, explaining the reasons for the delay in the payment of gratuity. In all cases where interest has to be paid to a retired Government servant under this sub-rule action should be taken against the officer responsible for the delay in sanctioning the gratuity.

1. Sub rule (1-A) was introduced by G.O.Ms.No.185, Fin & Plg (FW.Pen.I) Dept., dt. 9.11.92.

(A) NOTE : Prior to 1.7.92, the rule position was as follows.

- 1(a) In the case of retirement after putting in a qualifying service of five years; the Retirement gratuity shall be one-third of his emoluments for each completed six monthly period of qualifying service, subject to a maximum of 20 times the emoluments or Rs.30,000/- whichever is less.
- (b) The ceiling of Rs.30,000/- was enhanced to Rs.36,000/- w.e.f. 31.1.82. as per the amendment issued by G.O.(P) No.141, Fin & Plg. (FW.Pen.I) Dept., dt. 26.4.1993.
- (c) The ceiling was further enhanced to Rs.50,000/- w.e.f. 31.3.1989 as per the amendment issued in G.O.(P) No.142, Fin & Plg. (FW:Pen.I) Dept., dt.26.4.1993.

- (d) w.e.f. 31.3.1990 the formula for Retirement gratuity was as follows.
- (i) one-third of the emoluments for each completed six monthly period of service subject to a limit of 20 months emoluments or Rs.50,000 whichever is less.

OR

- (ii) one-fourth of the emoluments for each completed six monthly period of service subject to the limit of 16 1/2 months emoluments or Rs.1,00,000/- which ever is less

in accordance with the choice exercised by the Government servant.

(G.O.(P)No.143, Fin & Plg. (FW:Pens.I) Dept., dt. 26.4.93)

- (B) NOTE : After 30-1-99, the rule position was as follow :
- (i) The formula for calculation of Retirement Gratuity was changed as 1/4th of the Pay last drawn for each completed six monthly periods of service (subject to a maximum of sixty six monthly periods) or 16 1/2 months pay last drawn or Rs. 1,75,000/- whichever is less in respect of employees who retired / died on or after 30-01-1999. As per G.O.Ms.No.14, Fin & Plg (FW.Pen.I) Dept., dt 30-01-1999.
- (ii) The ceiling was further enhanced from Rs. 1,75,000/- to Rs. 2,50,000 /- w.e.f. 1-4-99 without any change in the formula for calculation as ordered in G.O.mention in (i) above, in respect of employee who retired / died on or after 1-4-1999. As per G.O.Ms.No.157, Fin & Plg (FW.Pen.I) Dept., dt 16-9-1999.
- II. In the case of death while in service after completing five years qualifying service the amount of Retirement gratuity shall not be less than *9 times his emoluments subject to the monetary ceilings specified in (i) above from time to time.

*G.O.Ms.No.14, F&P (FW.Pen-I) Dept., dt. 30-1-99

(ii) where disciplinary or judicial proceedings against a Government servant are pending on the date of his retirement, provisional pension is authorised under Article 351-B of Andhra Pradesh Pension Code - Volume I/Rule 52 of the Andhra Pradesh Revised Pension Rules, 1980. No gratuity is paid in such cases until the conclusion of the proceedings and issue of final orders thereon. The gratuity, if allowed to be drawn by the competent authority on conclusion of the proceedings will be deemed to have fallen due on the date of issue of final orders by the competent authority in such proceedings.

(iii) these orders shall not apply to arrears of gratuity which may become due as a result of enhancement of the emoluments after retirement or liberalisation in the pension rules, from a date prior to the date of retirement of the Government servant, and

(iv) interest will be allowed only where it is clearly established that the payment of Retirement Gratuity was delayed on account of administrative lapse or for reasons beyond the control of the Government servant concerned.]

¹[(2) If a Government servant, who has become eligible for a service gratuity or pension, dies within five years from the date of his retirement from service, including compulsory retirement as a penalty, and the sums actually received by him at the time of his death on account of such gratuity or pension including relief on pension admissible from time to time, if any, together with the retirement gratuity admissible under sub-rule (1) and the commuted value of any portion of pension commuted by him are less than the amount equal to gratuity calculated in the manner laid down in sub-rule (1) (a) on the basis of 18 years qualifying service, a residuary gratuity equal to the deficiency may be granted to his family in the manner indicated in sub-rule (1) of Rule 47.]

²(3) (a) If a Government servant dies in the first year of qualifying service a retirement gratuity equal to gratuity calculated in the manner laid down in sub-rule (1) (a) on the basis of 3 years qualifying service, shall be paid to his family in the manner indicated in sub-rule (1) of Rule 47.

(b) If a Government servant dies after completion of one year qualifying service but before completing five years of qualifying service, the amount of retirement gratuity shall be equal to gratuity calculated in the manner laid down in the sub-rule (1)(a) on the basis of 9 years qualifying service]

(4) The emoluments for the purpose of gratuity admissible under this rule [³] shall be reckoned in accordance with rule 31:

Provided that if the emoluments of a Government servant have been

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1. Sub-rule (2) was substituted w.e.f. 1.7.92 by G.O.(P) No. 235, Fin & Plg. (FW:Pen.I) Department., dt. 1.6.1993 as amended by G.O.(P) No.48, Fin.& Plg. (FW:Pen.I) Dept., dt. 15.2.1994.
 2. Sub-rule (3) was substituted w.e.f. 1.7.92 by G.O.(P)No.235, Fin & Plg. (FW:Pen.I) Department., dt. 1.6.93 as amended by G.O.(P)No.48, Fin & Plg.(FW:Pen.I) Dept., dt. 15.2.94.
 3. The words “shall be subject to a maximum of two thousand four hundred rupees per mensem and” were omitted by G.O.(P)No.143, Fin & Plg (FW:Pen.I) Dept., dt. 26.4.93 w.e.f. 31.3.90.

reduced during the last ten months of his service otherwise than as penalty, average emoluments as referred to in Rule 32 may, at the discretion of the pension sanctioning authority, be treated as emoluments.

- (5) For the purposes of this rule and Rules 47, 48 and 49 'family' in relation to a Government servant, means:-
- (i) Wife or wives in the case of a male Government servant,
 - (ii) Husband, in the case of a female Government servant,
 - (iii) Sons including step sons, posthumous son, and adopted sons (whose personal law permits such adoption)
 - (iv) Unmarried daughters including step daughters, posthumous daughters and adopted daughters. (whose personal law permits such adoption)
 - (v) Widowed daughters including step daughters and adopted daughters,
 - (vi) father | (including adoptive parents in the case of
 - (vii) mother | individuals whose personal law permits adoption,)
 - (viii) Brothers below the age of 18 years including step brothers.
 - (ix) Unmarried sisters and widowed sisters including step sisters
 - (x) married daughters, and
 - (xi) Children of a pre-deceased son.

¹[Note :- The amount of retirement gratuity shall be fixed and be expressed in whole rupees and where the retirement gratuity contains a fraction of a rupee, it shall be rounded off to the next higher rupee]

²[(6)] Recovery and adjustment of government dues :-

- (1) It shall be the duty of the head of Office to ascertain and assess the Government dues payable by a Government servant due for retirement.

1. This note was added by G.O.Ms.No.276, Fin & Plg. (FW:Pen.I) Dept., dt.27.7.1994.

2. Sub-rule (6) was inserted by G.O.Ms.No.85, Fin & Plg. (FW:Pen.I) Dept., dt. 12.7.1999.

- (2) The Government dues as ascertained and assessed by the Head of office which remain outstanding till the date of retirement of the Government servant shall be adjusted against the amount of retirement gratuity becoming payable.
- (3) The expression "Government dues" includes.-
 - (a) dues pertaining to Government accomodation including arrears of licence fee if any.
 - (b) dues relating to balance of house building or conveyance or any other advance, over payment of pay and allowances or leave salary, and arrears of income-tax deductible at source under the Income-Tax Act, 1961, and any other amounts due to Government.
 - (c) amounts specified in Sub-rule (7) of rule 9 of the Andhra Pradesh Revised Pension Rules, 1980].

Executive Instructions

(a) Failure to exercise option for alternative formula:-

With effect from 31-3-1990, the alternative formula for Retirement Gratuity has to be allowed basing on the option exercised by the Government servant/family members of the deceased Government servants within the time limits specified therein. If the option was not exercised, the Retirement Gratuity has to be calculated under the formula whichever is beneficial to the employee.

(G.O. Ms. No.242, Fin. & Plg. (FW:Pen.I) Dept., dated 4-5-1990)

(b) Rate of interest on Gratuity:-

- (i) The rate of interest on belated payment of Retirement Gratuity was 5% for the period beyond three months.

(G.O. Ms. No.116, Fin. & Plg. (FW:Pen.I) Dept., dated 7-4-1980)

- (ii) Interest may be allowed to those who retire or die while in service on or after 7-10-1986, on delayed payment of Retirement Gratuity at the rate of 7% per annum for the period

beyond three months and upto one year and beyond one year at 10% per annum, after the gratuity becomes due and payable till the end of the month preceding the month in which the payment is actually made.

(G.O. Ms. No.268, Fin. & Plg. (FW:Pen.I) Dept., dated 7-10-1986.

(c) Simplified procedure to settle the cases of employees who die while in service:-

If the deceased Government servant, on the date of death has rendered more than five years but less than eighteen years of qualifying service and the spell of last five years service has been verified and accepted by the Head of Office/Department, the amount of Retirement Gratuity shall be subject to the minimum specified in Rule 46(1)(b). Where the verified and accepted service is less than five years of qualifying service, the amount of Service Gratuity shall be as in rule 46(3). If he had rendered more than Eighteen years of service and the entire service is not capable of being verified and accepted, the family of the deceased Government servant, shall be allowed Retirement Gratuity as per rule 46(1)(b) on provisional basis. Final amount of the Retirement Gratuity shall be determined by the Head of the Office/Department on the acceptance and verification of entire spell of service which shall be done by the Head of Office/Department within a period of 6 months from the date of payment of provisional gratuity was issued. The balance, if any, becoming payable as a result of determination of the final amount of Retirement Gratuity shall then be authorised to the beneficiaries.

(G.O. Ms. No.78, Fin. &Plg. (FW:Pen.I) Dept., dated 4-3-1983)

(d) Retirement Gratuity is not admissible to the second wife:

Retirement Gratuity is not admissible to the second wife, as marrying another wife (when one wife is living) without obtaining the approval of Government, is contrary to Rule 25 of A.P. Civil Services (Conduct) Rules, 1964.

(Circular Memo No.11027-B/26/Pen.I/87, dated 20-8-1991 of Fin. & Plg. (FW:Pen.I) Dept.)

(e) Enhancement of maximum limit of Retirement Gratuity :-

The retirement gratuity under sub-rule 1(a) of these rules shall be granted equal to 1/4th of pay last drawn for each completed six monthly

periods of service (subject to max of 66 times of such six monthly periods) or 16 1/2 (sixteen and half) months pay last drawn or Rs. 1,75,000/- whichever is less. The relevant provision shall be deemed to have been modified to the extent of these orders from the date of issue (i.e.) 30-1-99, and enhancement apply to those who retired/whose death taken place on or after 30-1-99.

[G.O.Ms.No. 14, F&P (FW.Pen.I) Dept., dt 30-1-99]

(f) Enhancement of maximum limit of Retirement Gratuity w.e.f 01-04-99 :-

The maximum of limit of Retirement Gratuity under this rule be raised to Rs. 2.50,000/- from Rs. 1,75,000/- w.e.f. 1-4-99. The formula for calculation of Retirement Gratuity shall be as ordered in para 3 of G.O.Ms.No. 14, F&P (FW.Pen.I) Dept. dt 30-1-99 as specified in the above instructions. These orders shall apply to all government servant who retired or whose death taken place on or after 1-4-99.

[G.O.Ms.No 157, F&P (FW.Pen.I) Dept., dt 16-9-99]

47. Persons to whom gratuity is payable :-

- (1) (a) The gratuity payable under Rule 46 shall be paid to the person or persons on whom the right to receive the gratuity is conferred by means of nomination under Rule 49;
- (b) if there is no such nomination or if the nomination made does not subsist, the gratuity shall be paid in the manner indicated below:-
- (i) if there are one or more surviving members of the family, as in clauses (i), (ii), (iii) and (iv) of sub-rule (5) of Rule 46 to all such members in equal shares;
- (ii) if there are no such surviving members of the family as in sub-clause (i) above, but there are one or more members as in clauses (v), (vi), (vii), (viii), (ix), (x) and (xi) of sub-rule (5) of Rule 46 to all such members in equal shares.
- (2) if a Government servant dies after retirement without receiving the gratuity admissible under sub-rule (1) of Rule 46 the gratuity shall be disbursed to the family in the manner indicated in sub-rule (1).

- (3) The right of a female member of the family, or that of a brother, of a Government servant who dies while in service or after retirement, to receive the share of gratuity shall not be affected if the female member marries or re-marries, or the brother attains the age of eighteen years, after the death of the Government servant and before receiving her or his share of the gratuity.
- (4) Where gratuity is granted under Rule 46 to a minor member of the family of the deceased Government servant, it shall be payable to the guardian on behalf of the minor.

Note 1 :- If a nominee, who was entitled to receive the amount of retirement gratuity on the date of death of the Government servant dies before getting the payment, the right to the amount or share of the gratuity shall pass on to the alternative nominee or nominees. In case there are no alternative nominees, the amount or share of gratuity shall be paid in equal shares to the co-nominees of the person concerned, if any, and failing that, it shall be distributed in equal shares among the surviving members of the family of the deceased Government servant as in the case of no nomination.

Note 2 :- Payment of minor's share of Retirement Gratuity to guardian:-

- (i) Payment of the minor(s)' share of retirement gratuity is to be made to the natural guardian of the minor(s), and in the absence of a natural guardian, to the persons who furnishes a guardianship certificate.
- (ii) The legal position as to whom the share of a minor in the capacity of minor's natural/legal guardian would be payable is explained as under:-
 - (1) Where no valid nomination subsists:
 - (a) When a share is payable to minor sons or minor unmarried daughters, it should be paid to the surviving parent except in the case when the surviving parent happens to be a Muslim lady. Where, however, there is no surviving parent, or the surviving parent is a Muslim lady, payment will have to be made to the persons producing the guardianship certificate.

- (b) When a share is payable to widowed minor daughter(s), production of a guardianship certificate would be necessary.
- (c) If in a rare case the wife herself happens to be a minor, the retirement gratuity payable to her shall be paid to the person producing the guardianship certificate.
- (d) When there are no surviving members of the family as in clauses (i), (ii), (iii) and (iv) of sub-rule (5) of Rule 46 and the retirement gratuity becomes payable to a minor brother or a minor unmarried sister, the payment should be made to the father or, in his absence to the mother of the beneficiary except in a case where the mother happens to be a Muslim lady. In this case too, if there is no surviving parent or the surviving parent happens to be a Muslim lady, the payment will have to be made to the person producing the guardianship certificate. If any share is payable to a widowed minor sister the production of guardianship certificate would be necessary.
- (e) Where the share is payable to a married minor girl in whose favour a valid nomination subsists, the share shall be payable to her husband.

Note 3 :- Special Relaxation for payment of minor's share without guardianship certificate, up to the extent of Rs.5,000/-

- (1) Note (2) lays down that the payment of minor's share of retirement gratuity is to be made to the person producing a guardianship certificate when there is no surviving parent or the surviving parent is a Muslim lady. It has been represented that in many cases, the production of guardianship certificate causes great inconvenience and entails delays in the settlement of the claims.
- (2) It has been decided in modification of the above decision that payment of retirement gratuity to the extent of Rs.5,000/- (or the first Rs.5,000/- where the amount payable exceeds of Rs.5,000) in favour of a minor may be made to his/her guardian, in the absence of a natural guardian, without the production of formal guardianship certificate but subject to the production of an indemnity bond with suitable sureties to the satisfaction of the sanctioning authority. The balance in excess of Rs.5,000/-, if any, would become payable on the production of a certificate of guardianship.

- (3) It is essential, however, that there should be adequate prima facie grounds for making payment as in para (2) above, to the persons claiming it. Such ground can exist only if he is shown by a sworn declaration to be a defacto guardian and his bonafides have been ascertained. Even if a guardian has not yet been appointed by the Court, if the minor and his property are in the custody of some person, such person is in law a defacto guardian. The authorities making the payment should, therefore, require the person who comes forward to claim payment on behalf of the minor, to satisfy them by an affidavit that he is in-charge of the property of the minor and is looking after it or that, if the minor has no property other than the gratuity, the minor is in his custody and care. The affidavit so to be produced is in addition to the indemnitybond with suitable sureties.
- (4) The indemnity bond which is to be required to be produced by a defacto guardian of minor(s) for payment of retirement gratuity to the extent of Rs.5,000 should be executed in the prescribed form.
- (5) The indemnity bond should be signed by the obliger and the surety/sureties or their respective attorneys appointed by power(s) of attorney. The indemnity bond on behalf of the Governor should be accepted by an officer duly authorised under Article 299(1) of the Constitution.

Executive Instructions

(i) Procedure to be followed in the case of deceased Government servants who have not filed nomination prior to death:-

Where it is found that the Government servants have not nominated any one before their death, to receive the terminal benefits, the sanctioning authority should issue a registered notice to the heirs at the last known address for submission of the required papers with guidelines as to how to complete and submit them.

(G.M. No.046 454-c/656/PSC.1/82, Fin. & Plg. (FW:PSC) Dept., dated 2-12-1982)

(ii) Relinquishment of right to receive Retirement Gratuity not permissible:-

Relinquishment of his/her share of Retirement Gratuity in favour of another member of family (in the absence of valid nomination for Retirement Gratuity) is not permissible under A.P. Liberalised Pension Rules, 1961 and A.P. Revised Pension Rules 1980. Therefore, the Retirement Gratuity has to be paid according to rules only even if any of the member may volunteer or desire that his/her share may be paid to some other member of the family.

(Govt's Lr.No.85082-B/1051/Pen.I/84-2, dated 9-2-1985 of Fin. & Plg. (FW:Pen.I) Dept., to the A.G., A.P)

48. Lapse of Retirement Gratuity :-

(1) Where a Government servant dies while in service or after retirement without receiving the amount of gratuity and leaves behind no family and-

- (a) has made no nomination, or
- (b) the nomination made does not subsist,

the amount of retirement gratuity payable in respect of such Government servant under Rule 46 shall lapse to the Government.

49. Nominations :-

A Government servant, shall, on his appointment make a nomination in Form 1 or Form 2, as may be appropriate in the circumstances of the case, conferring on one or more persons the right to receive the retirement gratuity payable under Rule 47 :

Provided that if at the time of making the nomination-

- (i) the Government servant has a family, the nomination shall not be in favour of any person or persons other than the members of his family; or
 - (ii) the Government servant has no family the nomination may be made in favour of a person or persons, or a body of individuals, whether incorporated or not.
- (2) If a Government servant nominates more than one person under sub-rule (1), he shall specify in the nomination the amount

of share payable to each of the nominees in such manner as to cover the entire amount of gratuity.

- (3) A Government servant may provide in the nomination-
 - (i) that in respect of any specified nominee who predeceases the Government servant, or who dies after the death of the Government servant but before receiving the payment of gratuity, the right conferred on that nominee shall pass to such other person as may be specified in the nomination:

Provided that if at the time of making the nomination the Government servant has a family consisting of more than one member, the person so specified shall not be a person other than a member of his family;

Provided further that where a Government servant has only one member in his family, and a nomination has been made in his favour, it is open to the Government servant to nominate alternate nominee or nominees in favour of any persons or a body of individuals, whether incorporated or not;

- (ii) that the nomination shall become invalid in the event of the happening of the contingency provided therein.
- (4) The nomination made by a Government servant who has no family at the time of making it, or the nomination made by a Government servant under the second proviso to clause (i) of sub-rule (3) where he has only one member in his family shall become invalid in the event of the Government servant subsequently acquiring a family, or additional member in the family, as the case may be.
- (5) A Government servant may, at any time cancel a nomination by sending a notice in writing to the authority mentioned in sub-rule (7):

Provided that he shall, along with such notice, send a fresh nomination made in accordance with this rule.

- (ii) that the nomination shall become invalid in the event of the happening of the contingency provided therein.
- (6) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under clause (i) of sub-rule (3) or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of clause (ii) of that sub-rule, the Government servant shall send to the authority mentioned in sub-rule (7) a notice in writing

cancelling the nomination together with a fresh nomination made in accordance with this rule.

- (7)(a) Every nomination made (including every notice of cancellation, if any, given) by a Government servant under this rule, shall be sent-
- (i) in the case of Gazetted Government servants who are under the payment control of Pay and Accounts Officer to the Pay and Accounts Officer, and
 - (ii) in the case of Gazetted Government servants who are not under the payment control of Pay and Accounts Officer to the Head of Office.
- (b) The Pay and Accounts Officer or the Head of Office, as the case may be, shall, immediately on receipt of the nomination referred to in clause (a), countersign it indicating the date of receipt and keep it under his custody.
- (c)(i) the Head of Office may authorise his subordinate gazetted officers to countersign the nomination forms of Gazetted/Non-Gazetted Government servants.
- (ii) Suitable entry regarding receipt of nomination shall be made in the service book of the gazetted /non-gazetted Government servant.
- (8) Every nomination made, and every notice of cancellation given, by a Government servant shall, to the extent that it is valid, take effect from the date on which it is received by the authority mentioned in sub-rule (7).
- (9) The service gratuity payable to an official who has retired with less than 10 years qualifying service shall not be paid to the persons nominated by the official for retirement gratuity. If the service gratuity could not be paid to the official himself before his death, the same shall be paid to his legal heirs.

50. Family pension :-

- (1) The provisions of this rule shall apply :-

- (a) to a Government servant entering service in a pensionable establishment on or after the 29th October, 1979;
- (b) to a Government servant who was in service on 28th October, 1979 and came to be governed by the provisions of these rules

Provided in both the cases covered by clauses (a) and (b) he has been medically examined and found fit for appointment under Government prior to his appointment.

- (c) To a Government servant who dies after retirement from service and was on the date of death in receipt of a pension, or compassionate allowance, referred to in Rules 33, 34 and 37 to 40 other than the pension referred to in Rule 35.
- (2) The family of the deceased shall be entitled to a monthly family pension at 30% of the pay last drawn :

Provided that if on the date of death while in service or immediately before retirement, a Government servant has been absent from duty on leave with allowances, the pay shall be taken at what it would have been had he not been absent from duty provided that the amount of family pension is not increased on account of increase in pay not actually drawn and that the benefit of higher officiating or temporary pay is given only if it is certified that he would have continued to hold the higher officiating or temporary appointment but for his proceeding on leave. However, in case a Government servant during the currency of leave on average pay not exceeding four months or during the first four months of any period of leave on average pay exceeding four months, earns an increment which is not withheld, he shall be entitled to count the pay which he would have drawn had he remained on duty.

If on the date of death while in service or immediately before retirement, a person has been absent from duty being on extraordinary leave or suspension, 'pay' will mean the pay which he drew immediately before proceeding on such leave or suspension.

- (2-A) The amount of family pension shall be fixed at monthly rates and

be expressed in whole rupees and where the family pension contains a fraction of a rupee, it shall be rounded off to the next higher rupee.

3. (a)(i) Where a Government servant dies while in service after having rendered not less than seven years of continuous service, the rate of family pension payable to the family shall be equal to 50% of the pay following the date of death of the Government servant for a period of seven years or till the date on which the Government servant would have reached the age of sixty five years had he remained alive whichever is earlier; and
- (ii) In the event of death of a Government servant, after retirement, the family pension as determined under sub-clause (i) shall be payable for a period of seven years or for a period up to the date on which the retired deceased Government servant would have attained the age of 65 years had he survived whichever is less :
- Provided that in no case the amount of family pension determined under this clause shall exceed the pension sanctioned on retirement from Government service:
- Provided further that where the amount of pension sanctioned on retirement is less than the family pension admissible under sub-rule (2), the amount of family pension determined under this clause shall be limited to the amount of family pension admissible under sub-rule (2), and
- (b) After the expiry of the period referred to in clause (a), the family, in receipt of family pension under the clause shall be entitled to family pension at the rate admissible under sub-rule (2).
- (4) Where an award under the Extraordinary Pension Rules of Andhra Pradesh is admissible, no family pension under this rule shall be sanctioned.
- (5) The period for which family pension is payable shall be as follows:-
- (i) in the case of a widow or widower, up to the date of death or remarriage, whichever is earlier;

¹[(ii) In the case of a son until he attains the age of 25 years)]*

¹[(iii) In the case of Unmarried daughter until she attains the age of 25 years or until she gets married, whichever is earlier.]*

²[Provided that if the son or daughter of a Government servant is suffering from any disorder or disability of mind or is physically crippled or disabled so as to render him or her unable to earn a living even after attaining the ³[the ages of Son/Daughter as specified in clause (ii) and (iii) above] the family pension shall be payable to such son or daughter for life subject to the following conditions, namely :-

- (i) If such son or daughter is one among two or more children of the Government servant, the family pension shall be initially payable to the children in the order set out in clause (ii) of sub-rule (7) of this rule, until the last child attains the ¹[the ages of Son/Daughter as specified in clause (ii) and (iii) above] and thereafter the family pension shall be resumed in favour of the son or daughter suffering from disorder or disability of mind or who is physically crippled or disabled and shall be payable to him/her for life;

⁴[(ii) If there are more than one such child suffering from disorder or disability of mind, or who are physically crippled or disabled,

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1. Items (ii) & (iii) of Sub-rule (5) were substituted by G.O.Ms.No. 288, Fin & Plg (FW.Pen.I) Dept, dt 12.8.94 w.e.f 12.8.94.
 2. Proviso to sub-rule (5) was inserted by G.O.Ms.No.52, Fin & Plg. (FW.Pen.I) Dept., dt 20.2.84. w.e.f. 29.10.79.
 3. These words were substituted by G.O.Ms.No. 287, Fin & Plg (FW.Pen.I) Dept., dt 12.8.94.

Note : (i) The expression 24 years, as the case may be, the words twenty four years, wherever they occur in sub rule (5) including proviso thereunder was amended as "Thirty years" by G.O.Ms.No.286, Fin & Plg (FW.Pen.I) Dept, dt. 12.8.94 w.e.f 13.5.87.

(ii) Clauses (ii) and (iii) of sub rule (5) were amended as follows by G.O.Ms.No.287, Fin & Plg (FW.Pen.I) Dept., w.e.f. 1.10.87.

* (ii) In the case of a son, until he attains the age of 25 years or starts earning his livelihood, whichever is earlier.

* (iii) In the case of unmarried daughter until she attains the age of 25 years or until she gets married or starts earning her livelihood, whichever is earlier.

4. Clause (ii) was substituted by G.O.Ms.No. 240, Fin & Plg (FW.Pen.I) Department., dt. 1.6.94.

the family pension shall be paid in the order of their births and younger of them will get the family pension only after the elder next above him/her ceases to be eligible;

The benefit of family pension to physically crippled or mentally disabled children, however, is only admissible in respect of Government employees who are entitled to family pension under this rule or under the rules specified in part II of these rules:

Provided that where the family pension is payable to such twin children, it shall be paid in the manner set out in item (ii-a)]

¹(ii-a) where the family pension is payable to twin children, it shall be paid to such children in equal shares:

Provided that when one such child ceases to be eligible his/her share shall revert to the other child and when both of them cease to be eligible, the family pension shall be payable to the next eligible single child/twin children]

- (iii) the family pension shall be paid to such son or daughter through the guardian as if he/she were a minor;
- (iv) before allowing the family pension for life to any such son or daughter, the sanctioning authority shall satisfy that the handicap is of such a nature as to prevent him or her from earning his or her livelihood and the same shall be evidenced by a certificate obtained from a medical officer not below the rank of a Civil Surgeon setting out, as far as possible, the exact mental or physical condition of the child;
- (v) the person receiving the family pension as guardian of such son or daughter, shall produce every three years a certificate from a medical officer not below the rank of a Civil Surgeon to the effect that he or she continues to suffer from disorder or disability of mind or continues to be physically crippled or disabled.

Explanations:-

- (a) [²]

1. Clause (ii-a) was added by G.O.Ms.No. 237, Fin & Plg. (FW.Pen.I) Department., dt. 28.5.94.
 2. Clause (a) of Explanation was omitted by G.O.Ms.No.240, Fin & Plg (FW:Pen.I) Dept., dt. 1.6.94.

- (b) a daughter shall become ineligible for family pension under this sub-rule from the date she gets married,
 - (c) the family pension payable to such son or daughter shall be stopped if he/she starts earning his/her livelihood,
 - (d) In such cases it shall be the duty of the guardian to furnish a certificate to the treasury or bank, as the case may be, every month that-
 - (i) he or she has not started earning his /her livelihood;
 - (ii) in case of a daughter, that she has not yet married.
- (6)(a)(i) Where the family pension is payable to more widows than one, the family pension shall be paid to the widows in equal shares.
- ¹[(ii) On the death or remarriage of widow, her share of the Family Pension shall become payable to her eligible child;]
 Provided that if the widow is not survived by any child, her share of the family pension shall cease to be payable.
- (b) Where the deceased Government servant or pensioner is survived by a widow but has left behind eligible child or children from another wife who is not alive, the eligible child or children shall be entitled to the share of family pension which the mother would have received if she had been alive at the time of the death of the Government servant or pensioner.
- (7)(i) Except as provided in sub rule (6), the family pension shall not be payable to more than one member of the family at the same time.
- (ii) If a deceased Government servant or pensioner leaves behind a widow or widower the family pension shall become payable to the widow or widower, failing which to the eligible child:
 Provided that the authority competent to sanction the family pension may in a suitable case, for reasons to be recorded in writing, pay the minor children in preference to the widower who is judicially separated.

1. Item No.(ii) of clause (a) at sub-rule (6) of Rule 50 was substituted by G.O.Ms.No.188, Fin & Plg dt. 22-8-98 w.e.f. 22-8-98 prior to the word "re-marriage" was not there in the rule.

- (iii) If sons and unmarried daughters are alive, unmarried daughters shall not be eligible for family pension unless the sons attain the age ¹[as specified in clause (ii) of sub-rule (5)] and thereby become ineligible for the grant of family pension.

(8) Where a deceased Government servant or pensioner leaves behind more children than one the eldest eligible child shall be entitled to the family pension for the period mentioned in clause (ii) or clause (iii) of sub-rule (5), as the case may be, and after the expiry of that period the next eligible child shall become eligible for the grant of family pension.

- (9) Where family pension is granted under this rule to a minor, it shall be payable to the guardian on behalf of the minor.

- (10) In case both wife and husband are Government servants and are governed by the provisions of these rules and one of them dies while in service or after retirement, the family pension in respect of the deceased shall become payable to the surviving husband or wife and in the event of death of the husband and wife the surviving child or children shall be granted the two family pensions in respect of the deceased parents subject to the limits specified below, namely :-

- (a)(i) If the surviving child or children is or are eligible to draw two family pensions at the rate mentioned in sub-rule (3), the amount of both the pensions shall be limited to ²[five thousand one hundred and ninety rupees per mensum]
- (ii) If one of the family pensions ceases to be payable at the rate mentioned in sub-rule (3), and in lieu thereof the pension at the rate mentioned in sub-rule (2) becomes payable, the amount of both the pensions shall also be limited to ²[five thousand one hundred and ninety rupees per mensum]
- (b) If both the family pensions are payable at the rates mentioned in sub-rule (2), the amount of two pensions shall be limited to ²[five thousand one hundred and ninety rupees per mensum]

1. These words were substituted by G.O.Ms.No.287, Fin & Plg. (FW:Pen.I) Dept., dt. 12.8.94 w.e.f. 1.10.87

2. The words "Five thousand one hundred and ninty" was substituted by G.O.Ms.No.143 Fin & Plg (FW:Pen.I) Dept., dt. 3.6.95 w.e.f. 1.7.92 Earlier the limit was Rs.1,375/- per mensum.

- ¹[(c) In case a male Government servant has two wives who are Government servants and are governed by these rules and the husband shall be entitled to get family pension on the demise of each of the wives, when they predecease him, the amount of both the family pensions put together shall be limited to ²[five thousand one hundred ninety rupees per mensem]
- (11)(a)(i) As soon as a Government servant appointed to pensionable service prior to 19th August, 1979 has completed one year's continuous service and in other cases as soon as he is appointed after the medical examination and is found fit, he shall furnish the details of his family in Form 3 to :
- (1) The Pay and Accounts Officer, Hyderabad if he is a Gazetted Officer under his payment control;
- (2) To the Head of the Office if he is not under the control of the Pay and Accounts Officer.
- (ii) If the Government servant has no family he shall furnish the details in Form 3 as soon as he acquires a family.
- (b) The Government servant shall communicate to the Pay and Accounts Officer or the Head of Office, as the case may be, any subsequent change in the size of his family, including the fact of marriage of his female child/children and these changes shall be incorporated in Form 3 as and when such changes are intimated.
- (c) The Pay and Accounts Officer shall, on receipt of the said Form 3, keep it in safe custody and acknowledge receipt of the said Form 3 and all further communications received from the Government servant in this behalf.
- (d) The Head of Office shall, on receipt of the said Form 3, paste it in service book of the Government servant concerned and acknowledge receipt of the said Form 3 and all further communications received from the Government servant in this behalf.]

1. Sub-clause (c) of sub-rule (10) was inserted by G.O.Ms.No.254, Fin & Plg (FW:Pen.I) Dept, dt. 10.7.85 w.e.f. 29.10.79.

2. The words "Five thousand one hundred and ninty" was substituted by G.O.Ms.No.143 Fin & Plg (FW:Pen.I) Dept., dt. 3.6.95 w.e.f. 1.7.92 earlier the limit was Rs.1,375/- per p.m.

- (12) For the purposes of this rule :-
- (a) “continuous service” means service rendered in a temporary or permanent capacity in a pensionable establishment and does not include-
- (i) Period of suspension, if any, and
- (ii) Period of service, if any, rendered before attaining the age of eighteen years;
- (b) “family” in relation to a Government servant means-
- (i) wife in the case of a male Government servant, or husband in the case of a female Government servant. [¹]

Note 1 :- Wife and husband shall include respectively judicially separated wife and husband.

Note 2 :- Where the appointing authority referred to in sub-rule (3) of Rule 6 decides that for reasons to be recorded in writing a child or children from a judicially separated deceased female Government servant should receive the family pension in preference to judicially separated husband of the deceased Government servant such husband shall not be regarded as covered by the expression ‘family’.

- ²(ii) Sons/daughters including such son/daughter adopted legally before retirement, who have not attained the ages as specified in item (ii) and (iii) of sub-rule (5).
- ³[(iii) “Sons/daughters born after retirement subject to condition laid down in sub-rule (5)”.]
- (c) ‘pay’ means the emoluments as specified in Rule 31:

Provided that in a case in which average emoluments as

1. The words “provided the marriage took place before retirement of the Government servant” occurring in sub-rule 12 (b) (i) were omitted by G.O.Ms.No.335, Fin. & Plg. (FW:Pen.I) Dept., dt. 15.9.93

2. This item was substituted by G.O.Ms.No.287, Fin & Plg. (FW:Pen.I) Dept, dt.12.8.94 w.e.f. 1.10.87.

3. This item was inserted by G.O.Ms.No.236, Fin & Plg. (FW:Pen.I) Dept., dt.28.5.94.

referred to in rule 32 are treated as emoluments for the purpose of retirement gratuity referred to in rule 46, such average emoluments shall be treated as pay.

- (13) Nothing contained in this rule shall apply to-
- (a) A re-employed Government servant who had retired before 29th October, 1979 from-
 - (i) Civil Service on retiring pension, superannuation pension, or
 - (ii) Military service on retiring pension, service pension or invalid pension, and who, on the date of re-employment, had attained the age of superannuation applicable to the post in which he is re-employed;
 - (b) A military pensioner who has retired from military service on or after the 29th October, 1979 or retires from such service after the commencement of these rules, on retiring pension, service pension or invalid pension and is re-employed in a civil service or post before attaining the age of superannuation;
 - (c) A Government servant who, on absorption in a service or post in or under a corporation or company wholly or substantially owned or controlled by the Government or any other body, incorporated or not, is sanctioned pension under Rule 35;
 - (d) A person whose employment under the Government is of a casual nature or who is paid from out of the contingencies;
 - (e) A person employed in a work-changed establishment of the Government; and
 - (f) A person employed under the Government on contract basis.

Executive Instructions

(i) Minimum Family Pension:-

- (a) The minimum family pension is enhanced to Rs.100/- p.m. w.e.f. 1-4-1980 by G.O. Ms. No.97, Fin. & Plg. (FW:Pen.I) Dept., dated 27-3-1980, it was enhanced to Rs.370/- p.m. w.e.f. 1-12-1989 by G.O. Ms. No.75, Fin. & Plg.(FW:Pen.I) Dept.,

dated 7-3-1990. Further it was enhanced to Rs.1,275/- per month w.e.f 1.7.98 with monetary benefit from 1.4.99 as per G.O.(P) No.156, Fin & Plg (FW.Pen.I) Dept. dt. 16.9.99.

- (b) In respect of pensioners drawing two pensions (viz) Service pension and Family pension both pensions are separately eligible for enhancement to a minimum pension of Rs. 1,275/- p.m. However the pensioner is entitled for dearness relief on only one pension whichever is more beneficial to the pensioner.(para 16-1 G.O.(P).No.156, Fin & Plg (FW:Pen.I) Dept.,dt. 16.9.99)

(ii) Counting of fraction of 3 months or more:-

It was ordered in G.O. Ms. No.268, Fin. & Plg. (FW:Pen.I) Dept., dated 10-9-1983 to count the fraction of the qualifying service of three months or more as one completed six monthly period. The above orders are not applicable to the minimum service of 7 years required for enhanced family pension specified in Rule 50(3)(a)(i) of A.P. Revised Pension Rules, 1980.

[Lr. No. 061-A/496/Pen.I/87, dt 13-7-88 of F&P (FW.Pen.I) Dept.]

(iii) Enhanced Family Pension in the case of Government servants who lose their lives while performing risk borne official duties:-

In respect of Government servants who lose their lives while discharging the risk borne official duties, the family pension is payable at a rate equal to the last pay drawn till the date of superannuation of the deceased employee had he been alive. For the period after the date of superannuation 30% of last drawn pay is admissible till remarriage/death.

In case death takes place 3 1/2 years before superannuation, family pension equal to last pay drawn will be payable till the date of superannuation. Thereafter for the left over period of 7 years or 65 years of age of the employee, whichever is earlier, enhanced family pension, as admissible under the normal family pension rules shall be payable after which family pension at 30% of pay last drawn shall be paid till remarriage/death whichever is earlier.

(G.O. Ms. No.340, Fin. & Plg. (FW:Pen.I) Dept., dated 8-11-1989)

(iv) Period of payment of family pension to the children:-

- (i) In the case of unmarried daughters of the deceased Government servant/pensioner, the family pension is payable upto attainment of age of thirty years or she gets married whichever is earlier.

(G.O. Ms. No.124, Fin. & Plg. (FW:Pen.I) Dept., dated 13-5-1987)

- (ii) With effect from 1-10-1987, the period of payment of family pension to the children of deceased Government servant / Pensioner is rationalised as follows:
 - (a) in the case of son, till he attains the age of twenty five years or starts earning his livelihood whichever is earlier;
 - (b) in the case of unmarried daughter, till she attains the age of 25 years or gets married or starts earning her livelihood, whichever is earlier.

(G.O. Ms. No.278, Fin. & Plg. (FW:Pen.I) Dept., dated 19-10-1987)

(v) Payment of Family Pension admissible in respect of physically handicapped children:-

The Accountant-General and the Director of Local Fund Audit have to indicate on the Family Pension Payment Orders, the name and eligibility of children suffering from any disorder or disability of mind or is physically crippled or disabled, if reported by Government servants while submitting the pension papers or later, so as to enable such children to get Family Pension without any difficulty after the death of the pensioner and after exhausting all the eligible family members as per proviso to sub-rule (5) of Rule 50 introduced in G.O. Ms. No.52, Fin. & Plg. (FW:Pen.I) Dept., dated 20-2-1984. The pensioner has to appoint a guardian to receive the family pension by such children.

(Circular Memo No.13924-G/687/Pen.I/90, dated 27-12-1990 of Fin. & Plg. (FW:Pen.I) Dept.)

(vi) Family Pension not admissible to the second wife:-

Family pension is not admissible to the second wife as marrying another wife, (when one wife is living) without obtaining the approval of Government, is contrary to rule 25 of A.P. Civil Services (Conduct) Rules, 1964.

(Circular Memo No.11027-B/26/Pen.I/87, dated 20-8-1991 of Fin. & Plg.
(FW:Pen.I) Dept.)

(vii) Admissibility of Family Pension to the children of a divorced wife:-

Sub-rule (2) of Rule 8 of A.P. Government servants (Family Pension) Rules, 1964 was amended to enable the children of a divorced wife to get a share of family pension in respect of a deceased Government servant.

(G.O. Ms. No.20, Fin. & Plg. (FW:Pen.I) Dept., dated 24-1-1981)

(viii) Divorce is not legal separation :-

It is clarified that the 'divorce' does not come under legal separation as it does not fall under the definition of "family " as defined in clause (b) of sub-rule (12) of Rule 50 of A.P. Revised Pension Rules, 1980.

(G.M. No.12448/162/Admn.II/90, dated 3-9-1990 of Fin. & Plg. (FW:Admn.II)

(ix) Simplified procedure to settle the cases of employees dying in service:-

Within one month of receipt of intimation of the date of death of the Government servant the amount of family pension shall be determined in accordance with the following provisions:

- (i) the service and emoluments for the last year of service shall be verified and accepted by the Head of Office/Department and the family pension determined under Rule 50(2) if the deceased Government servant, on the date of death, has rendered more than one and less than seven years of service.
- (ii) the service for the last seven years and emoluments for the service rendered in the last year shall be verified and accepted by the Head of the Office/Department and the amount of family pension and the period for which it is payable shall be determined under Rule 50(3) if the deceased Government servant, on the date of death, has rendered more than seven years of service.
- (iii) if the deceased Government servant, at the time of death, has rendered more than seven years of service and the same is not capable of being verified and accepted by the Head of the

Office/Department, but the service rendered during the last year is capable of being verified and accepted, pending verification of service for seven years, family pension in accordance with Rule 50(2) shall be calculated. However, within next two months, the service for the last seven years shall be verified and accepted and the amount of Family Pension at enhanced rate and the period for which it is payable shall be determined in accordance with Rule 50(3) of the A.P. Revised Pension Rules, 1980.

(G.O. Ms. No.78, Fin. & Plg. (FW:Pen.I) Dept., dated 4-3-1983)

(x) Relinquishment of right to Family Pension

The cases relating to the relinquishment of right to receive family pension by any eligible member of the family, in favour of another member of the family have to be decided by the Government depending on the merits of each case. As such, all such cases have to be referred to Government for orders.

(Govt's Lr.No.85082-B/1051/Pen.I/84-2, dated 9-2-1985 of Fin. & Plg. (FW:Pen.I) Dept., to the A.G., A.P.)

(xi) Grant of Family Pension to the 2nd living wife:

Point raised	Clarification
1. Whether in respect of cases where the marriage of second wife took place prior to the issue of A.P.Civil Service (conduct) Rules 1964, the second wife can be allowed family pension irrespective of the Personal Laws governing them.	Irrespective of the personal Laws, if a Government employee having a living wife contracted second marriage after the introduction of A.P.Civil Services (Conduct) Rules 1964, without the permission of the competent authority, such marriage is null and void and second wife is not entitled to the family pension. On the other hand if the employee contracted second marriage with the permission of the competent authority such wife will have legal status for all purposes for receiving family pen-

2. Whether family pension can be sanctioned when a pensioner is survived by a widow and eligible minor children of the second widow.
3. Whether the share of family pension can be paid to the second widow if the first wife relinquish her rights to their step mother (second wife) irrespective of the personal laws by which they are governed.
4. Whether two widows compromise in a Court of Law and get a compromise decree, whether family pension can be paid to them in equal shares.....
- sion alongwith the first wife or the children of the first wife. In terms of sub-rule (6) of rule 50 APRPRs 1980. If the second marriage is contracted before the introduction of A.P. Civil Services (Contract) Rules 1964, Family Pension can be paid in the same manner.
- This point is covered by sub-rule (6) of the rule 50 of the Andhra Pradesh Revised Pension Rules, 1980, accordingly to which the family pension can be shared between one widow and the eligible children of the second widow. No further clarification is necessary.
- Where a member of the family relinquishes his/her right of Family Pension or gratuity in favour of other members for receiving the same, the more appropriate course would be to sanction the family pension or gratuity only in favour of the members entitled to it as per the rules to avoid future complications and litigations of all types.
- Where two widows compromise in a court of Law and get a compromise decree, action for sanciton of Family pension shall have to be taken strictly in accordance with the directions contained in the judgement of the court to avoid future litigation.

(Cir. memo.No.36840-A/329/A2/Pen.I/93 dt 11.9.96 of F & P (FW.Pen.I) Dept)

(xii) Payment of Dearness Relief to the Family Pensioners who avail the benefit of compassionate appointment :-

Dearness relief announced from time to time shall be payable to the pensioners who are employed under the scheme of compassionate appointment.

(G.O.Ms.No.89 Fin & Plg (FW:Pen.I) Dept., dt. 25.5.98 w.e.f. 25.5.98)

(xiii) Cancellation Dearness Relief on Family pension-who avail the benefit of compassionate appointment :-

The orders issued in G.O.Ms.No.89, (FW:Pen.I) Department, dt. 25.5.98 are cancelled w.e.f. 1.9.2000

[G.O.Ms.No.125 Finance (FW:Pen.I) Dept., dt. 1.9.2000]

(xiv) Family Pension for life in respect of handicapped son / daughter of Government Servant watching of certificates prescribed :

All the pension disbursing authorities (STOs / PPOs) are to watch the submission of necessary certificate as stipulated in proviso (V) sub-rule (5) under Rule 50 of this rules for payment of Family pension to the handicapped children by making necessary entries in the pension payment order.

The pension sanctioning authorities and pension disbursing authorities, who violated the conditions prescribed in the proviso (v) sub-rule (5) under rule 50 for sanction payment of Family pension to physically handicapped will be viewed seriously and payment made due to their negligence will be liable for recovery from the officers concerned/guardian.

(Cir.memo.No.42885/81/A2/Pen.I/99 dt. 26.05.2000)

(xv) Family pension to the post-retiral spouses and children - date of effect and payment of cash benefit :-

The Family pension to the post retiral spouses / children shall be deemed to have come into existence w.e.f the date of issue of G.O.Ms.No.335, Fin & Plg (Pen.I) Dept. dt 15-9-93.

In such the cases of Family pension arising after that date (i.e.) after 15-9-93, the cash benefit shall be allowed from the succeeding date of death of the husband (i.e.) pensioner.

And in such cases of family pension before 15-9-93 the cash benefit shall be allowed from 15-9-93 only and not from the succeeding date of death of service pensioner.

(Govt.C.M.No.6066/155/A2/Pen.I/96 dt 2.11.97 of F&P (FW.Pen-I)
Department.

(xvi) Definition of 'Family' for purpose of family pension - Inclusion of widowed/divorced daughters and dependent parent :-

The widowed/divorced daughter and parents who were totally dependent on Govt. servant while he was alive and where the deceased employee left behind neither widow nor a child in the definition of family for purposes of Family under Sub-rule 12 of Rule 50 of this rules.

- a) The Family pension in respect of sons/daughters (including widowed/divorced daughter) will be admissible subject to the condition that the payment should be discontinued/not admissible when the eligible son/daughter starts earning a sum of Rs.2440/-(Rupees two thousand four hundred and forty only) per month from employment in the Government, private sector, self employment etc., It is further clarified that the family pension to the sons/daughters will be admissible till he/she attains 25 years of age or upto the date of his/her marriage/ re-marriage whichever is earlier.
- b) This also decided not to entertain any grievances for the rectification of any alleged anomaly arising out of the recommendations of the Anomalies Committee in the wake of constitution of the 8th Pay Revision Commission, as ordered in G.O.Ms.No.734, G.A (Spl.A) Dept. dt.17-2-2004 and Go.Rt.No.960, G.A (Spl.A) Dept., dt.1-3-2004.
- c) All Pension Disbursing Officers, i.e. all Treasury Officers/ Pension Payment Officers are requested to implement these orders with authorization from the Accountant General (A&E) A.P. Hyderabad.
- d) These orders will come into force w.e.f 22-06-2004

[G.O.(P).No.523, Fin (Pen.I) Dept., dt.22-06-2004]

51. Sanction of Anticipatory Pension :-

(A) Service Pension:-

¹[In respect of retirement employees, where the payment of pension has not commenced on the due date after retirement, the Head of Office concerned, irrespective of the fact whether the pension papers have been sent to Accountant- General or not] shall draw and disburse anticipatory pension not exceeding, if the Government servant has put in 33 years of qualifying service, ²[4/10]ths or, if the Government servant has put in less than 33 years of qualifying service, such proportion of ²[4/10]ths as 33 years bears to the qualifying service put in by the Government servant, of the last drawn emoluments which count towards pension and for this purpose adopt the following procedures namely :-

- (a) He shall issue a sanction letter to the Government servant endorsing a copy thereof to the competent Pension Sanctioning Authority and the Audit Officer indicating the amount of anticipatory pension payable to such Government servant on retirement from service;
- (b) After the issue of the sanction letter he shall draw the amount of anticipatory pension on establishment pay bills and disburse the amount to the pensioner until such time as the final pension is released to the pensioner by the Audit Officer;
- (c) The competent Pension Sanctioning Authority soon after receipt of the copy of the sanction accorded by the Head of the Office concerned, shall issue, under intimation to the Audit Officer, a confirmatory sanction for payment of anticipatory pension to the pensioner till the final pension is authorised by the Audit Officer;

1. These words were substituted by G.O.Ms.No.71, Finance and Planning (FW.Pen.I) Department, dated 22.2.1994 for the words "After the Pension papers of a Government Servant have been sent to the Audit Officer concerned the Head of the Office".

2. The Expression "4/10" was substituted for "3/10" by G.O.Ms.No.275, Fin & Plg.(FW:Pen.I) Dept., dt. 27.7.94 w.e.f. 18.6.1985.

Note :- The expression "33" occurring at two places in this rule was substituted by the expression "30" with effect from 8.2.1983 by G.O.Ms.No.42, Finance and Planning (FW.Pen.I) Department, dated 15.2.1983. The same was again substituted as "33" with effect from 23.8.1984 by G.O.Ms.No.360, Finance and Planning (FW.Pen.I) Department, dated 31.12.1984 and by G.O.Ms.No.162, Finance and Planning (FW:Pen.I) Department, dated 16.6.1986. The same was given effect to from 8.2.1983.

- (d) The anticipatory pension paid as per sub-clause (a) shall be adjusted in full from the final pension;
- (e) No anticipatory pension shall be admissible in cases where disciplinary proceedings are in progress under Rule 9 of these Rules.

¹[(B) Family Pension :-The Head of the Office, irrespective of the fact whether the family pension papers of the family of a Government servant who died while in service have been sent to Accountant-General or not shall draw and disburse anticipatory family pension from the date following the date of death, at the rate not exceeding 75% of the family pension admissible under the rules and for this purpose adopt the following procedure, namely :-]

- (a) He shall issue a sanction letter to the family of the deceased Government servant endorsing a copy thereof to the competent Pension Sanctioning Authority and the Audit Officer indicating the amount of anticipatory family pension sanctioned to the family of the deceased Government servant.
- (b) After the issue of the sanction letter he shall draw the family pension and disburse it to the family until such time the regular family pension is released by the Audit Officer or the competent Pension Disbursing Authority as the case may be. The competent Pension Sanctioning Authority shall, soon after receipt of the copy of the sanction accorded by the Head of the Office concerned, shall issue, under intimation to the Audit Officer, a confirmatory sanction for payment of anticipatory pension to the family till the final pension is authorised by the Audit Officer.
- (c) The anticipatory family pension shall be adjusted in full from the family pension.

*Note:-*1. No allowances shall be admissible on the anticipatory pension referred to above in this rule.

2. The Head of Department/Head of the Office shall obtain an

1. This was substituted by G.O.Ms.No.71, Finance and Planning (FW.Pen.I) Department, dated 22.2.1994.

undertaking from the Pensioner/Family Pensioner that he/she will refund any amounts found to have been paid in excess of his/her title in the shape of Anticipatory Pension.

3. ¹[The pensioner or family pensioner will have to produce a certificate from the Head of Office duly countersigned by the Audit authorities i.e., Treasury Officer ²[Deputy Pay and Accounts Officer / Asst. Pay and Accounts Officer] if the payment is in a different District it may be got countersigned by the District Treasury Officer or ²[Deputy Pay and Accounts Officer who are the passing authority of claims instead of the Pay & Accounts Officer] showing whether he/she has drawn any Anticipatory Pension/Family Pension and if so for what period it has been disbursed. The Head of Office shall stop payment of the Anticipatory Pension once he issued such certificate.]

4. Sanction of Anticipatory Pension should be recorded in the service book of the individual concerned under proper attestation.

³[(C) Sanction of Anticipatory Gratuity

Subject to Rule 52, where there is likely to be delay in releasing the pensionary benefits due to the pensioner, anticipatory gratuity to the extent of 80% of the amount worked out by the departmental authorities with reference to the records available and the qualifying service verified, pending verification and authorisation of the full gratuity by the Accountant-General/Director of Local Fund Audit, shall be sanctioned and the same shall be drawn and disbursed after adjusting all the dues known to the department upto the date of sanction of the Anticipatory Gratuity :

Provided that the amount of Anticipatory Gratuity shall be adjusted in full from the final retirement gratuity;

Provided further that no anticipatory gratuity shall be sanctioned and released to the pensioner where departmental or judicial proceedings are pending or are contemplated against the pensioner until the conclusion of such proceedings and issue of final orders thereon.

1. The note 3 is substituted by G.O.Ms.No.787 Finance (Pen.I) Department., dt 13-9-2002.

2. The bracketed portion were substituted for Pay & Accounts Officer by G.O.Ms.No.79, Finance (Pen-I) Dept., dt. 5-2-2003.

3. Clause (C) was added by G.O.Ms.No. 275, Fin & Plg (FW.Pen.I) Dept, dt 27.7.94 w.e.f 18.6.85.

¹[Note. :- The Pensioner/Family Pensioner will have to produce a certificate from the Head of Office duly countersigned by the Audit Authorities i.e., Treasury Officer / Pay & Accounts Officer ²[Deputy Pay and Accounts Officer / Asst. Pay & Accounts Officer] if the payment is in a different District it may be got countersigned by the Treasury Officer / Pay & Accounts Officer ²[Deputy Pay Accounts Officer/ Asst. Pay & Accounts Officer] showing whether he/she has drawn any Anticipatory gratuity.]

Executive Instructions.

(i) Application for anticipatory pension not necessary :-

It is not necessary to apply for anticipatory pension by the pensioner. The concerned Heads of Offices should take the initiative and sanction anticipatory pension by taking an undertaking from the pensioner to the effect that he would refund any amount found to have been paid in excess of his title in the shape of anticipatory pension.

[Circular Memo No.34708/H/802/Pen.I/83-1, dated 3-11-1983 of Finance and Planning (FW:Pen.I) Department.]

(ii) Procedure for sanction of anticipatory pension:-

All the pension sanctioning authorities should sanction anticipatory pension including anticipatory family pension in all cases wherever there is delay in releasing pensionary benefits and that the fact of sanction of anticipatory pension should be invariably indicated and where anticipatory pension is not sanctioned, the reasons therefor should be indicated, in the forwarding letter while sending the Pension/Family Pension papers to the Audit Officer. It may be noted that where disciplinary proceedings are pending, anticipatory pension cannot be sanctioned; but sanction of provisional pension should be considered in such cases.

[Circular Memo No.10074/762/Pen.I/84-1, dated 12-7-1984 of Finance and Planning (FW-Pen.I) Department.]

52. Provisional pension where departmental or judicial proceeding may be pending :-

(1) (a) In respect of a Government servant referred to in sub-rule (4) of Rule 9, the Audit Officer/Head of Office shall pay the provisional pension not

1. The note was added by G.O.Ms.No.787, Finance (FW.Pen.I) Dept. dt 13-9-2002.

2. The bracketed portion was substituted for Pay & Accounts Officer by G.O.Ms.No. 79 Finance (Pen-I) Dept, dt. 5-2-2003.

exceeding the maximum pension which would have been admissible on the basis of qualifying service up to the date of retirement of the Government servant, or if he was under suspension on the date of retirement, up to the date immediately preceding the date on which he was placed under suspension.

(b) The provisional pension shall be paid by the Audit Officer/Head of Office during the period commencing from the date of retirement to the date on which, upon the conclusion of the departmental or judicial proceedings, final orders are passed by the competent authority.

¹[(c) No gratuity shall be paid to the Government servant until the conclusion of the departmental or judicial proceedings and issue of final orders :

Provided that where departmental proceedings have been instituted under Rule 9 of Andhra Pradesh Civil Services (Control Classification and Appeal) Rules, 1991, for imposing any of the penalties specified in clauses (i), (ii) and (iv) of Rule 9 of the said rules, except the cases falling under sub-rule (2) of Rule 22 of the said rules, the payment of gratuity shall be authorised to be paid to the Government servant.]

²[Provided further that not withstanding anything contained in clauses (a), (b) and (c) of sub-rule (1) above, where a conclusion has been reached that a portion of pension only should be with held or with drawn and the retirement gratuity remains uneffected in the contemplated final orders, the retirement gratuity can be released upto 80%]

(2) Payment of provisional pension made under sub-rule (1) shall be adjusted against final retirement benefits sanctioned to such Government servant upon conclusion of such proceedings but no recovery shall be made where the pension finally sanctioned is less than the provisional pension or the pension is reduced or withheld either permanently or for a specified period.

* (3) Nothing contained in this rule shall prejudice the operation of Rule 6 when final pension is sanctioned upon the conclusion of the departmental or judicial proceedings.

1. Sub clause (c) was substituted by G.O.Ms.No.302, Fin. & Plg. (FW:Pen-I) Dept., dt. 30.8.1994.

2. Further proviso under clause (c) of sub-rule (1) of Rule 52 was introduced by G.O.Ms.No.227, Fin & Plg (FW.Pen-I) Dept., dt. 10-10-95

* The rule 6 referred in sub-rule (3) is however omitted by G.O.Ms.90 F&P (FW.Pen-I) Dept., dt. 25-5-98 w.e.f. 25-5-98.

Executive Instructions

(i) Settlement of Pensionary benefits in the case of employees retired while under suspension:-

A Government servant who attains the age of superannuation while under suspension should be allowed to retire on the due date of superannuation. But pensionary benefits can not be settled until the conclusion of the enquiry or disposal of charges.

[G.O. Ms. No.64, Finance and Planning (FW-Pen.I) Dept., dated 1-3-1979 and UO Note No.235/Ser.C/83-1, dated 26-2-1983 of General Administration Department, communicated with Endt. No.7431/215/Adm.II/83, dated 7-3-1983 of Finance and Planning (FW-Admn.II) Department.]

(ii) Procedure for the sanction of Provisional Pension:-

(a) In case where charges are pending, the department shall send pension papers to the Accountant General with such mention and with a request for only indicating the quantum of pension that would be admissible, with the same not to be released till further orders. The Accountant General may, then, verify the pensionary benefits admissible and indicate the pension, whereupon, the Head of the Department may intimate the quantum of provisional pension it recommends for payment so that Government may consider sanction of Provisional Pension. On its sanction, the Accountant General shall arrange for issue of Provisional Pension Payment Orders.

[G.M. No.021383/961/PSC.I/83-1, dated 8-6-1983 of Finance and Planning (FW-PSC.I) Department.]

(b) Pension sanctioning authorities are competent to sanction provisional pension to the non-gazetted officers. It shall be sanctioned by the Government in the case of Gazetted Officers. Only provisional pension is payable in cases where departmental/judicial proceedings are pending. No gratuity is payable until the conclusion of such proceedings. While forwarding the pension papers in such cases, it should be mentioned in the forwarding letter that departmental/judicial proceedings are pending and that only provisional pension has to be released. Sanction order of the competent authority for provisional pension should also be sent alongwith the proposals for the release of provisional pension.

If the above instructions are not followed and if the fact of pendency of departmental/judicial proceedings is not mentioned in the sanction order and in the forwarding letter, the Accountant General will be at liberty to release full

pensionary benefits presuming the sanction. In case of pendency of any disciplinary proceedings against any official, the departments should inform the Accountant General prior to the date of retirement of the official that pensionary benefits should not be released.

[Circular Memo No.12437-A/112/PSC/A/88, dated 23-7-1988 of Finance & Planning (FW-PSC) Department]

(iii) Minimum Provisional Pension:-

The Provisional Pension to be sanctioned under Rule 52(1)(a) of the Andhra Pradesh Revised Pension Rules, 1980, shall not be less than 75% of the normal pension entitlement.

[Circular Memo No.979-B/5/A2/Pen.I/94, dated 2-2-1994 of Finance & Planning (FW-Pen.) department]

(iv) Procedure to be followed in cases where pension has to be either stopped or cut, after forwarding the pension papers:-

The pension Sanctioning Authorities have to follow the following instructions in cases where pension has to be either stopped or cut, after forwarding the pension papers.

- (i) All important orders issued by the Departments of Secretariat regarding stoppage of pension or cut in pension may be sent to the Accountant General (A&E) as well as to the Deputy Accountant General (Pensions) by name and delivered in their peshis through a special messenger.
- (ii) In respect of such orders issued from the Districts, the same may be sent in the name of Accountant General (A&E), Deputy Accountant General (Pensions) either by registered post or through Special Messenger.
- (iii) Copies of orders of stoppage/cut in pension may also be sent to the concerned Treasury Officer/Pension Payment Officer, for withholding the payment of pensionary benefits pending receipt of formal instructions from Accountant General, Andhra Pradesh.
- (iv) All the Correspondence relating to pension may be marked to Accountant General (A&E).

[Circular Memo No.33764-A/55/PSC/93, dated 15-10-1993 of Finance and Planning (FW-PSC) Department]

53. Interpretation :-

Where any doubt arises as to the interpretation of these rules, it shall be referred to the Government in the Finance and Planning (FW) Department for decision.

54. Power to relax :-

Where Government is satisfied that the operation of any of these rules causes undue hardship in any particular case, Government may, by order for reasons to be recorded in writing, dispense with or relax the requirements of that rule to such extent and subject to such exceptions and conditions as it may consider necessary for dealing with the case in a just and equitable manner:

Provided that no such order shall be made except with the concurrence of the Finance and Planning (FW) Department.

55. Repeal and saving :-

(1) On the commencement of these rules, every rule, regulation or order in force immediately before such commencement shall, insofar as it provides for any of the matters contained in these rules, cease to operate.

(2) Notwithstanding such ceaser of operation:-

(a)(i) Every nomination for the payment of retirement gratuity, or of non-contributory family pension,

(ii) Every form regarding the details of family of a Government servant for the purpose of contributory family pension, and

(iii) Every formal application for the sanction of pension, which a Government servant had made or given under the existing rules shall be deemed to have been made or given under the corresponding provisions of these rules.

(b) Any nomination for the payment of retirement gratuity or of non-contributory family pension, any form regarding the details of family of a Government servant for the purpose of

contributory family pension or any formal application for the sanction of pension, required to be made or given by a Government servant under the existing rule but not made or given before the commencement of these rules shall be made or given after such commencement in accordance with the provisions of these rules;

- (c) Any case which pertains to sanction of pension to a Government servant who had retired before the commencement of these rules and is pending before such commencement shall be disposed of in accordance with the provisions of the existing rule as if these rules had not been made;
- (d) Any case which pertains to sanction of retirement gratuity and family pension to the family of a deceased Government servant or of a deceased pensioner and is pending before the commencement of these rules shall be disposed of in accordance with the provisions of the existing rule as if these rules had not been made;
- (e) Subject to the provisions of clauses (c) and (d), anything done or any action taken under the existing rule shall be deemed to have been done or taken under the corresponding provisions of these rules.

Part II

Special Provisions applicable to Government employees retiring between the period 1st April, 1978 and 28th October, 1979

Government servants holding pensionable posts on 31st March, 1978 and who retired between 1st April 1978 and 28th October, 1979 on superannuation at the age as provided in the Fundamental Rules as amended from time to time ¹[or otherwise] and were governed by the Andhra Pradesh Liberalised Pension Rules, Revised Pension Rules, 1951, old Pension Rules in the Hyderabad Civil Service Regulations and the Andhra Pradesh Family Pension Rules of 1964, shall continue to be governed for purposes of pension, retirement gratuity and family pension by the rules by which they were governed as on 31st March, 1978 except that the quantum of pension, retirement gratuity and family pension shall be at the rates given in this part of these rules.

1. These words were inserted by G.O.Ms.No.237, Finance and Planning (FW.Pen.I) Department, dated 25.7.1980.

¹[Members of the State Higher Judicial Service who retired on superannuation at the prescribed age between 1st April, 1978 and 28th October, 1979 and are governed by the All India Services (Death-cum-Retirement Benefits) Rules, 1958, shall continue to be governed for the purposes of pension, retirement gratuity and family pension by the rules by which they were governed as on 31st March 1978, except that the quantum of pension, retirement gratuity and family pension shall be at the rates given in this part of these rules.]

56. (a) Option :-

A Government servant to whom these rules apply and who holds a pensionable post under Government on 31st March, 1978 on regular basis and is governed by the CSRs/HCS Rs./RPRs.1951/LP Rs.1961 or the benefits of drawing pension under the old Pension Rules, under CS Rs./HCS Rs. reduced by the pension equivalent of retirement gratuity admissible under APLP Rs.1961 and receives in lieu of this reduction the retirement gratuity under APLPRs.1961 as the case may be, and APFP Rules of 1964 shall exercise an option to continue under the Pension Rules by which he is governed on 31st March, 1978 or to come over to the rules by which he is governed on 31st March, 1978 as modified by these rules in part II of Revised Pension Rules of 1980 within three months from the date of receipt of intimation from the Head of Office/Department to exercise the option.

The option shall be exercised in the appended form. Government servants failing to opt shall be deemed to have elected to continue to remain in the Pension Rules by which they were governed on 31st March, 1978.

(b) In the case of Government servants who died while in service/after retirement between 1st April, 1978 and 28th October, 1979 the eligible member (s) of the family of the deceased shall be entitled to exercise option as per sub-clause (a) of this rule within three months from the date of receipt of intimation from the Head of Office/Department to exercise the option. Where such option is not exercised by the eligible member (s) of the family of the deceased Government servant, within the period specified above, the pensionary benefits which may be most beneficial to the heirs under the pension rules, applicable to the Government servant on the date of retirement/death shall be applied and pensionary benefits sanctioned accordingly.

1. This para was added by G.O.Ms.No.105, Finance and Planning (FW.Pen.I)Department, dated 19.3.1983 with effect from 1.4.1978.

Executive Instructions

There is no objection to extend the benefit of Part-II of Andhra Pradesh Revised Pension Rules, 1980, to the pensioners who retired between 1-4-1978 to 28-10-1979 without insisting any specific option to avoid delay in the settlement of such pension cases.

[Government's Letter No.39516/1282/Pen.I/86, dt 27-3-1987 of Finance and Planning (FW:Pen.I) Dept., to the Accountant General Andhra Pradesh)

57. (1) Amount of pension :-

In the case of a Government servant retiring in accordance with the provisions of these rules before completing qualifying service of ten years, the amount of service gratuity shall be the appropriate amount as set out below, namely:-

Completed six monthly periods of qualifying service	Scale of service gratuity
(1)	(2)
	(A) Gratuity
1.	1/2 Month's emoluments
2.	1 do
3.	1 1/2 do
4.	2. do
5.	2 1/2 do
6.	3 do
7.	3 1/2 do
8.	4 do
9.	4 3/8 do
10.	4 3/4 do
11.	5 1/8 do
12.	5 1/2 do
13.	5 7/8 do
14.	6 1/4 do
15.	6 5/8 do
16.	7 do
17.	7 3/8 do
18.	7 3/4 do
19.	8 1/8 do

¹[*Explanation :-*

For purpose of working out average emoluments in order to compute the pension admissible:

- (i) in cases where the 10 months' period for assessing the average emoluments happens to cover any period preceding the 1st April 1978, the pay drawn by the employee in the Revised Pay Scales of 1974 and the Dearness Allowance admissible at the rates in force on 31st March, 1978, appropriate to that pay shall be the pay for purposes of calculating the average emoluments; and
 - (ii) in cases where a person had drawn pay in the Revised Pay Scales of 1974 during any part of the period of 10 months immediately preceding the date of retirement, for such period during which pay in the Revised Pay Scales 1974 is drawn, pay for purposes of average emoluments shall be the basic pay drawn from time to time during the said period plus the Dearness Allowance appropriate to that basic pay at the rates in force on the 1st April, 1978]
- (2) In the case of a Government servant retiring in accordance with the provisions of these rules after completing qualifying service of not less than ten years, the amount of pension shall be the appropriate amount as set out below, namely:-

Completed six monthly periods of qualifying service	Scale of Pension	
(1)	(2)	
	(B) Pension	
20.	10/60ths of average emoluments	
21.	10 1/2/60	do
22.	11/60	do
23.	11 1/2/60	do
24.	12/60	do
25.	12 1/2/60	do

1. This explanation was added by G.O.Ms.No.237, Finance and Planning (FW.Pen.I) Department, dated 25.7.80.

26.	13/60	do
27.	13 1/2/60	do
28.	14/60	do
29.	14 1/2/60	do
30.	15/60	do
31.	15 1/2/60	do
32.	16/60	do
33.	16 1/2/60	do
34.	17/60	do
35.	17 1/2/60	do
36.	18/60	do
37.	18 1/2/60	do
38.	19/60	do
39.	19 1/2/60	do
40.	20/60	do
41.	20 1/2/60	do
42.	21/60	do
43.	21 1/2/60	do
44.	22/60	do
45.	22 1/2/60	do
46.	23/60	do
47.	23 1/2/60	do
48.	24/60	do
49.	24 1/2/60	do
50.	25/60	do
51.	25 1/2/60	do
52.	26/60	do
53.	26 1/2/60	do
54.	27/60	do
55.	27 1/2/60	do
56.	28/60	do
57.	28 1/2/60	do
58.	29/60	do
59.	29 1/2/60	do
60.	30/60	do

58. (1)(a) Retirement Gratuity :-

A Government servant, who has completed five years' qualifying service and has become eligible for service gratuity or pension shall, on his

retirement, be granted retirement gratuity equal to one third of his emoluments for each completed six monthly period of qualifying service, subject to a maximum of 20 times the emoluments or thirty thousand Rupees whichever is less.

- (b) If a Government servant dies while in service after completing five years' qualifying service, the amount of retirement gratuity shall be equal to 12 times of his emoluments or the amount determined under clause (a), whichever is higher:

Provided that the amount of retirement gratuity payable under this rule shall, in no case, exceed thirty thousand rupees.

- ¹[(2) Interest shall be allowed on delayed payment of Retirement Gratuity as prescribed from time to time subject to the following conditions, namely:-

- (i) the sanction of Government in the administrative department concerned should be obtained with the concurrence of the Finance Department for payment of interest in every case, explaining the reasons for the delay in the payment of gratuity. In all cases where interest has to be paid to a retired Government servant under this sub rule action should be taken against the officer responsible for the delay in sanctioning the gratuity.
- (ii) where disciplinary or judicial proceedings against a Government servant are pending on the date of his retirement provisional pension is authorised under Article 351-B of the Andhra Pradesh Pension Code Volume-I/Rule 52 of Andhra Pradesh Revised Pension Rules, 1980. No gratuity is paid in such cases until the conclusion of the proceedings and issue of final orders thereon. The gratuity, if allowed, to be drawn by the competent authority on conclusions of the proceedings will be deemed to have fallen due on the date of issue of final orders by the competent authority in such proceedings.
- (iii) these orders shall not apply to arrears of gratuity which may become due as a result of enhancement of the emoluments after retirement or liberalisation in the pension rules, from a date prior to the date of retirement of the Government servant; and

1. Sub-rule (2) was inserted by G.O.Ms.No.185, Finance and Planning (FW.Pen.I) Department, dated 9.11.1992.

- (iv) interest will be allowed only where it is clearly established that the payment of Retirement Gratuity was delayed on account of administrative lapse or for reasons beyond the control of the Government servant concerned.]

59. Family Pension :-

(1) The family of the deceased shall be entitled to a monthly family pension at 30% of pay last drawn without any maximum limit.

(2)(a)(i) Where a Government servant dies while in service after having rendered not less than seven years continuous service, the rate of Family pension payable to the family shall be equal to 50% of the pay last drawn and the amount so admissible shall be payable from the date following the date of death of the Government servant for a period of seven years or till the date on which the Government servant would have reached the age of sixty five years had he remained alive; whichever is earlier; and

(2)(a)(ii) In the event of death of a Government servant, after retirement, the Family pension as determined under sub-clause (i) shall be payable for a period of seven years, or for a period up to the date on which the retired deceased Government servant would have attained the age of 65 years had he survived whichever is less:

Provided that in no case the amount of Family pension determined under this clause shall exceed the pension sanctioned on retirement from Government service:

Provided further that where the amount of pension sanctioned on retirement is less than the family pension admissible under sub-rule (1), the amount of family pension determined under this clause shall be limited to the amount of family pension admissible under sub-rule (1), and

- (b) After the expiry of the period referred to in sub-clause (a), the family, in receipt of Family pension under that clause shall be entitled to family pension at the rate admissible under sub-rule (1).
- (3) In case both wife and husband are Government servants and are governed by the provisions of these rules and one of them

dies while in service or after retirement, the family pension in respect of the deceased shall become payable to the surviving husband or wife and in the event of death of the husband /wife, the surviving child or children shall be granted the two family pensions in respect of the deceased parents, subject to the limits specified below, namely:-

- (a)(i) if the surviving child or children is or are eligible to draw two Family pensions at the rate mentioned in sub-rule (2), the amount of both the pensions shall be limited to ¹[five thousand one hundred and ninety rupees] per mensem.
- (ii) if one of the family pensions ceases to be payable at the rate mentioned in sub-rule (2), and in lieu thereof the pension at the rate mentioned in sub-rule (1) becomes payable, the amount of both the pensions shall also be limited to ¹[five thousand one hundred and ninety rupees] per mensem.
- (b) if both the Family pensions are payable at the rates mentioned in sub-rule (1), the amount of two pensions shall be limited to ¹[five thousand one hundred and ninety rupees] per mensem.

Executive Instructions

Revisions of Pension of pensioners retired/died prior to 1-4-1978:-

Detailed orders were issued in the following GOs to revise the pensions of all State Government Pensioners who were governed by the Revised Pension Rules of 1951 of Ex-Hyderabad State, A.P. LP.Rs.1961, & A.P. G.S. Family Pension Rules, 1964, and who retired prior to 1-4-1978 on superannuation, retiring, invalid or compensation pension.

- (i) G.O. (P) No.143, Finance and Planning (FW:Pen.I) Department, dated 30-3-1985.
- (ii) G.O. Ms. No.155, Finance and Planning (FW:Pen.I) Department, dated 17-4-1985.

1. The bracketed words were substituted by G.O.Ms.No.143 Fin & Plg (FW.Pen.I) Dept., dt. 3.6.95 w.e.f. 1.7.92 Earlier the limit was Rs. 1,375/- p.m.

- (iii) G.O. Ms.No. 236, Finance and Planning (FW:Pen.I) Department, dated 24-6-1985.
- (iv) G.O. Ms. No.255, Finance and Planning (FW-Pen.I) Department, dated 11-7-1985.
- (v) G.O. Ms. No.287, Finance and Planning (FW:Pen.I) Department, dated 12-8-1985.
- (vi) G.O. Ms. No.323, Finance and Planning (FW:Pen.I) Department, dated 25-9-1985.
- (vii) G.O. Ms. No.401, Finance and Planning (FW-PSC) Department, dated 31-12-1985.
- (viii) G.O. Ms. No.112, Finance and Planning (FW-PSC.I) Department, dated 2-4-1986.
- (ix) G.O. Ms. No.247, Finance and Planning (FW-PSC.I) Department, dated 30-8-1986.
- (x) G.O. Ms. No.298, Finance and Planning (FW-Pen.II) Department, dated 28-11-1986.
- (xi) G.O. Ms. No.304, Finance and Planning (FW-Pen.II) Department, dated 11-12-1986.
- (xii) G.O. Ms. No.42, Finance and Planning (FW-Pen.II) Department, dated 20-2-1987.
- (xiii) G.O. Ms. No.55, Finance and Planning (FW-Pen.I) Department, dated 7-3-1987.
- (xiv) G.O. Ms. No.118, Finance and Planning (FW-Pen.I) Department, dated 25-4-1987.

Annexure - I**Form for exercising option under the Andhra Pradesh Revised Pension Rules of 1980
(See Rule 3)****'A'**

* (Applicable to those who retired or died in harness on or after 29.10.1979 (Refer Rule 3 - Part-I))

I holding the post of in the office of do hereby elect to come under the Andhra Pradesh Revised Pension Rules of 1980/to remain under the Pension Rules applicable to me on 28.10.1979.

'B'

(Applicable to those who retired or died in harness in between 1.4.1978 and 28.10.1979 (Refer Rule 56 Part.II))

*I holding the post of in the office of do hereby elect to come under the Andhra Pradesh Revised Pension Rules 1980/ elect to continue to be governed by the Pension Rules applicable to me as on 31.3.1978.

The option hereby exercised is final and will not be modified.

Date : Signature :

Station : Name :

Designation :
Office in which

employed :

'Attested'
Head of the Office/Department

* To be scored out if not applicable.

Annexure - II

1Form of application for seeking permission to accept commerical employment (See rule 10(1))

1. Name of the Office (in block letters) :
2. Date of retirement :
3. Particulars of the Department/Office in which the Officer served during the last 5 years preceding retirement (with duration) :

Name of the Department	Office Post held	Duration	
		From	To

4. Post held at the time of retirement and the period for which held :

5. Pay scale of the post and pay drawn by the officer at the time of retirement :

6. Pensionary benefits :

Expected Pension _____ sanctioned	Commutation, if any, should be mentioned	Gratuity, if any

7. Details regarding Commercial employment proposed to be taken up :

- (a) Name of the Firm/Company/
Co-operative Society etc., :
- (b) Products being manufactured by the firm/type of business carried out by the firm etc., :
- (c) Whether the official had, during his official career, any dealings with the firm etc., :

- (d) Duration and nature of the official dealing with the firm :
- (e) Name of job/post offered :
- (f) Whether post was advertised, if not, how was offer made (attach newspaper cutting of the advertisement and a copy of the offer of appointment, if any) :
- (g) Description of the duties of the job/post :
- (h) Remuneration offered for the job/post :
- (i) If proposing to set up a practice, indicate :
- (a) Professional qualifications in the field of practice :
- (b) nature of proposed practice :

8. Any information which the applicant desired to furnish in support of his request :

9. Declaration :

I hereby declare that:

- (i) the employment which I propose to take up will not bring me into conflict with Government;
- (ii) my commercial duties will not be such that my previous official position or knowledge or experience under Government could be used to give my proposed employer an unfair advantage; and
- (iii) my commercial duties will not involve liaison of contract with Government Departments.

Dated :

Signature of the applicant

Address :

APPENDIX - I

PROCEDURE FOR PROCESSING OF PENSION CASES

1. Preparation of list of Government Servants due for retirement

(a) Every Head of Department/Head of an office shall have the list of all Government servants due to retire on attaining the age of superannuation during the next 18 months prepared once in every 6 months i.e., on the 1st January and 1st July each year covering both gazetted, non-gazetted and last grade Government servants and forward this list to the Audit Officer / Pension verifying Authority concerned not later than the 31st January and the 31st July, as the case may be, of that year.

(b) In the case of Government servants retiring for reasons other than superannuation, the Head of the Department / Head of the Office shall promptly inform the Audit Officer / Pension Verifying Authority as soon as the impending retirement becomes known to him.

2. Submission of formal application for pension

(a) Every Government servant shall submit, the following forms duly filled in, 18 months in advance to the date of his actual or anticipated retirement. However, in cases where the date of retirement cannot be foreseen 18 months in advance, the forms shall be submitted immediately after the date of retirement is settled.

- | | |
|--|---------------|
| 1. Application form in Part-I
(it includes application for commutation of Pension, if required) | In duplicate |
| 2. Nomination form
(A single nomination form for | In triplicate |
| (i) Retirement Gratuity | |
| (ii) Life time arrears of service pension | |
| (iii) Death relief & | |
| (iv) Commuted value of pension) | |
| 3. List of family members | In duplicate |
| 4. Declaration of non-receipt of any other pension | In duplicate |
| 5. Descriptive rolls of the Pensioner i.e. Photo, Specimen signature/Left hand | |

finger impressions and personal
identification mark In quadruplicate

6. Joint photo with spouse together with
the descriptive rolls of the spouse In quadruplicate

(b) In the case of death of the Government servant while in service, the following forms have to be submitted by the eligible family pension beneficiary.

1. Application form for Family Pension & Retirement Gratuity (Part-I) In duplicate
2. Copy of death certificate In duplicate
3. List of family members In duplicate
4. Declaration of non-receipt of any other pension In duplicate
5. Descriptive rolls i.e. specimen signatures/
left hand finger impression, photo and
identification marks In quadruplicate

(c) The above forms shall be arranged to be supplied to the retiring employees / families of the deceased Government servant free of cost.

(d) The forms referred to in (a) & (b) above should be in the prescribed proformae which are annexed to these instructions.

[G.O.Ms.No.263, F&P (FW-PSC) Dept., dt. 23.11.1998]

3. Verification of Service Particulars

(a) As service register is a vital record for pension verification, the concerned Heads of Offices shall personally ensure that the service particulars are duly entered in the service registers and are always kept up to date. The following documents should invariably be attached to the Service Register.

1. List of family members duly certified by competent authority.
2. Option to various pension rules exercised from time to time duly countersigned by the competent authority.
3. Option to pay scales exercised from time to time duly countersigned by the competent authority.

4. Nomination form.

- (b) Every Head of Office shall as soon as the Government employee (Other than Class-IV & other low paid employees) completes 25 years of service, forward the Service Book to the Accountant General, Andhra Pradesh, for verification of the service particulars and have a certificate recorded in the Service Book to the effect that the service upto the specified date (date should be specified by the Accountant General) has been accepted in audit for purpose of Pension.

In the case of Class-IV and other low paid employees, the verification shall be done by the Head of the Office / Head of the Department since the verification of pension in these cases had been taken out of the purview of the Accountant General.

- (c) The Head of the Office shall review the service register of the retiring Government servant, two years before the date of retirement of the Government servant, to satisfy himself that the service registers are completed in all respects and the certificates of verification are recorded there in for the entire service.
- (d) In respect of unverified portion of service, if any, the Head of Office shall arrange to verify the same with reference to Pay Bills / Acquittance Rolls.
- (e) If any portion of service rendered by the Government servant is not capable of being verified as above, an affidavit shall be called for from the employee duly supported by collateral evidence of contemporary employees. The affidavit should be scrutinised and accepted by the Head of the Office in the case of non-gazetted officers and by the Head of the Department in the case of Gazetted Officers after due verification and necessary entries in this regard should be made in the Service Register.
- (f) If the date of appointment is not recorded in the service register, the Head of Office/ Department shall get it established with reference to direct independent evidence.
- (g) If any portion of service rendered by a Government servant is not capable of being verified in the manner specified above, the Head of the Department concerned may issue a certificate to the effect that the Government servant was in service during the relevant period and was not on extra-ordinary leave or under suspension. This certificate may be issued on the basis of any collateral evidence and

after obtaining from the Government servant in writing, a declaration, that he had, in fact rendered that period of service. He should, at the foot of the statement, make and subscribe to a declaration as to the truth of that statement and should in support of such declaration, produce all documentary evidence and furnish all information which is in his power to produce or furnish.

- (h) In cases where the service register itself is lost or is not traceable, once the date of appointment is established with reference to direct independent evidence, an affidavit given by the employee in respect of his service duly supported by collateral evidence of contemporary employees shall be accepted.

[G.O.Ms.No.224, Fin & Plg (FW:Pen.I) Dept., dt 28.8.1982]

- (i) Heads of Offices in respect of non-gazetted officers and Heads of Departments in respect of Gazetted Officers shall be personally held responsible for any omission in the verification of service or any other entries in the Service register for the entire period of service of a Government servant.
- (j) In the case of sanction of family pension to the families of Government employees who died on or after reorganisation of the States, in whose cases records were lost due to floods or otherwise, it would be sufficient, if an applicant produces collateral evidence about the deceased employee's service or if the number of the P.P.O. of the deceased pensioner is mentioned in the application. In such cases, family pension has to be sanctioned from the date of issue of the order based on the affidavit filed by a contemporary or co-pensioner before the Notary Public. If the number of P.P.O. is indicated in the application, it can be taken, after due verification of P.P.O. that the claim is bonafide one. However, if no particulars are available either in the application of the applicant or with the concerned department for verification, the claim may be rejected straightaway.

These instructions are applicable in case of pensioners and family pensioners and employees who retired/ died before 1964 and also in case of employees whose service records are destroyed not on account of their fault, but on account of floods, fire etc., even subsequent to 1964.

[Circular Memo.No.02663-A1/37/A/Pen.I, dt. 22.3.1994 of Finance & Planning (FW:Pen.I) Department]

- (k) Heads of Offices in respect of non-gazetted officers and Heads of

Departments in respect of Gazetted Officers shall be personally held responsible for any omissions in the verification of services or any other entries in the Service Register for the entire period of service of a Government servant.

- (l) (i) In the case of Government employees/Local body employees already retired from service prior to 5.5.76, who are initially appointed or are absorbed after attainment of maximum age prescribed for initial appointment, it was ordered that the age rule may be presumed to be relaxed.

[G.O.Ms.No.184, F&P (FW.Pen.I) Dept., dt. 5.5.1976]

- (ii) The orders issued in G.O.Ms.No.184, Fin & Plg (FW.Pen.I) Department., dt. 5.5.1976, are extended to all cases to avoid hardship caused due to delay in settlement of pension cases. It is also clarified that the age at appointment can be delinked from the finalisation of pension.

[Circular Memo No.9056-E/267/A2/Pen-I/91, dt. 10.1.92 Fin & Plg (FW.Pen.I) Department]

- (m) In the case of Class-IV employees, and other low paid employees like Police Constable, Head Constables, Excise Constables and Forest Guards, etc., detailed verification of service particulars to arrive at the qualifying service of retiring employees of these categories is not necessary. The entries in the Service Book as they are should be accepted without any further scrutiny. The date of birth, the date of appointment and the date of retirement as entered in the service book should be accepted and the qualifying service worked out on that basis excluding :

- (i) period specifically entered in the service book as non-qualifying,
 (ii) interruptions in service which are automatically condoned,
 (iii) suspensions adjudged as penalty; and
 (iv) extra-ordinary leave in excess of 3 years granted on other than medical certificate, for prosecuting higher scientific and technical studies and due to his inability to join or rejoin duty on account of civil commotion.

Where there is no entry as to whether a particular period of suspension or extra-ordinary leave counts for pension or not, that period will auto-

matically be taken as qualifying service in the absence of any orders to the contrary subject to the limit applicable to extra-ordinary leave. Therefore, in Part-II of the form for assessing Pension & Gratuity, the date of entry into service, the date of retirement and the periods not counted for pension should be shown. No other verification of the service particulars need be made in the case of these low paid employees.

[G.O.Ms.No.103 Fin & Plg (FW-PSC IV) Dept., dt. 6.4.79]

4. Forms

The forms for pension were originally simplified in G.O.Ms.No.356, Fin & Plg (FW.PSC) Dept., dt. 28.11.1989 and they were further simplified in G.O.Ms.No.263 Fin & Plg (FW.PSC) Dept., dt. 23.11.98. The following are the simplified forms.

A. Service Pension :

1. Form of application for Pension, Gratuity / Commutation Part-I.
2. Nomination.
3. Declaration regarding receipt/non-receipt of any other pension.
4. Descriptive rolls of the Pensioner and Family Pension beneficiary.
 - (a) Photos - Single & Joint photo
 - (b) Specimen signatures / Left Hand finger impressions.
 - (c) Personal identification marks.
5. Form for assessing Pension & Gratuity - Part -II
6. Forwarding Form.

The proforma of the above forms are annexed to this appendix.

5. Preparation of Pension Papers

- (a) The Head of the Office shall send the prescribed application form for pension to the retiring Government servant 18 months in advance of the date of retirement with instructions to submit the forms within two months.
- (b) It is the responsibility of the Head of the Office to prepare the pension papers of an employee due to retire from service. The respon-

sibility of the employee is restricted only to submission of formal application for pension, descriptive rolls, list of family members and any other declaration / certificates that may be prescribed from time to time. Preparation of the pension papers, calculation of average emoluments, working out the pension, retirement gratuity and family pension admissible is the responsibility of the Head of the Office and the pensioner is in no way responsible for preparation of these papers.

- (c) Every Head of the Department / Head of the Office shall undertake the work of preparing pension papers in Part-II of the form i.e. "form for assessing Pension & Gratuity, 6 months before the date on which a Government servant is due to retire on superannuation after verifying the service particulars, dues position etc. during the preceding 12 months. This work shall not be delayed till the Government servant has actually submitted the application for pension. Even in cases where the application for pension along with the descriptive rolls is not received from the retiring Government servant, the other pension papers shall be prepared and finalised by the Head of the Office and forwarded to the Pension sanctioning authority, when he is not himself the authority competent to sanction pension.
- (d) Once the pension has been verified by the verifying authority, the release of pension depends upon the submission of the pension papers required, by the pensioner himself. Unless the pensioner furnishes the pension papers, the pension shall not be released and the pensioner himself shall be solely responsible for delay on this account.

6. Procedure for processing of Pension papers

- (a) The existing rules provide for the processing and sending the pension papers to the Accountant General/ Audit Officer, Local Funds six months before the known date of retirement. The process of scrutiny of Pension papers should be completed twelve months in advance from the date of retirement. Immediately, any affidavits or information required from the employee should be called for and secured within a period of twelve months and in this period the determination of the qualifying service, calculation of average emoluments and determination of the admissible pension and gratuity should also be completed. The pension paper should

be sent to the officer responsible for verification six months before the date of retirement.

- (b) With regard to the question as to by which pension rules a particular employee is governed is has to be decided by the option exercised by the employee. If no option is given by an employee, his case may be finalised with reference to the rule by which he is governed on the date on which he retires.

7. No dues certificate

- (a) The Head of the office in respect of non-gazetted officers and Head of the department in respect of Gazetted officers are responsible for correct assessment of dues payable by a Government servant due for retirement. Action should be taken 2 years in advance to the date of retirement of a Government servant to assess the dues on account of :-

- (i) Long term loans/advances like House Building Advance, conveyance advance including interest etc. and short term advances that may be outstanding on the date of retirement.
- (ii) Government quarters occupied by the retiring Government servant.
- (iii) Overpayment of pay and allowances or leave salary etc.
- (iv) Audit objections
- (v) Stores/Godowns shortages/Misappropriations/Embezzlement
- (vi) Advance of leave salary
- (vii) Advance salary on transfer
- (viii) Telephone/Trunkcall charges

- (b) With regard to the assessment of Government dues on account of long term advances like House Building Advance, Conveyance Advance etc the departments should take action to send detailed particulars of recoveries against the loans advanced, to the Accountant General and obtain his clearance about the settlement of loan together with interest, where it has been completely repaid or in other cases, a statement showing the balance still due on that account, so as to be incorporated in the 'No Dues certificate'.

- (c) In so far as the dues on account of Government quarters occupied by Government servants are concerned, all Heads of offices/departments should notify the retirements of the officers to the Estate Officer fairly in advance and obtain a 'No Dues Certificate' before issuing a 'No Dues Certificate' in respect of the retiring employee. If the Head of Office/Department issues a 'No dues Certificate' without consulting the Estate officer about the dues on account of the Government quarters occupied by the retiring Government servant, the Heads of Offices/Departments alone shall be responsible for the dues which may remain unrecovered from the terminal benefits.
- (d) The 'No dues certificate' shall be served on the officer one year before retirement.
- (e) The 'No dues certificate' shall be sent to Accountant General, Andhra Pradesh along with the pension papers six months in advance to the date of retirement.
- (f) The dues to the Co-operative institutions can be recovered from the pensionary benefits. But prior show cause notice has to be issued to the pensioner or to the family members and their representation, if any, has to be considered.

[G.O.Ms.No.466, Finance Department, dt. 3.11.1976 w.e.f. 1.11.1976]

8. Pension contribution

Non payment of pension contribution by the borrowing organisations, where such payment is the responsibility of the borrowing organisations, in respect of the employees whose services were lent on foreign service terms & conditions shall not delay the settlement of pension claim of a retiring employee. It is for the lending department to claim this in time.

9. Assessment of Pension and Retirement Gratuity

- (a) Part-II(A) of the pension forms simplified in G.O.Ms.No.263 Fin & Plg (FW.PSC) Dept., dt. 23.11.98, deals with the assessment of Pensionary benefits to the retiring Government employe. This form has to be prepared by the Head of the Office from which the Government servant retires/retired, in triplicate and has to be forwarded to the Pension Sanctioning Authority (if he is not himself the Pension Sanctioning Authority) in triplicate along with the documents received from the retiring Government employe/from the beneficiary of the family pension.

(b) In the case of assessment of Family Pension/Retirement Gratuity, Part-II of the form, has to be prepared by the Head of the Office in respect of Non-gazetted Officers, and by the Head of the Department in the case of Gazetted officers in triplicate.

10. Sanction of Pension

(a) The authorities competent to accord sanction for the pension are as indicated below :

Sl.No.	Category of employees	Pension Sanction Authority
1.	* (a) All Non-gazetted officers including class IV employees * (b) The Head of the office who is a Non-Gazetted officer ** (c) All Non-Gazetted officers including class IV employees in secretariat and Heads of Department.	Head of the office Next higher authority who is Gazetted. Gazetted officer incharge of the administration of the office concerned.
**2	Initial gazetted category of the state services.	Regional/Zonal officers where such officers exist, otherwise Head of Department.
**3/*2	Gazetted officers in various departments (other than Secretariat Departments)	Head of the Department
**4/*3	Head of the Department	Government (i.e.)
**5/*4	Gazetted officers in all departments of secretariat including Finance and Planning (FW) and Law department	secretary of the concerned department in the Secretariat.

*. The powers to sanction pension is delegated to the authorities indicated above through G.O.Ms.No.262, F&P (PSC) Dept., dt 23-11-98.

** Modified orders delegation power to sanction of pension to the authorities indicated above, and sub paras are renumbered issued by G.O.Ms.No.132 F&P (FW.PSC) Dept., dt 18-9-2000. The earlier delegation of powers issued by G.O.Ms.No.356 F&P (FW.Pen.I) Dept., dt 28-11-89 were as follows :-

Category of employees	Competent Authority
1. All Non-gazetted officers including Class IV employees	Appointing authority
2. Gazetted officers in the various departments (other than Secretariat departments)	Head of the Department

3. Head of the Department	Government
4. Gazetted officers in all Departments of Secretariat except Law & Finance & Planning (Fin. Wing) Department.	Chief Secretary to Govt.
5. Gazetted officers in Law Department of Secretariat.	Secretary to Government Law Department.
6. Gazetted officers in Finance & Planning (Fin.Wing) Department of Secretariat.	Principal Secretary to Government, Fin & Plg (Fin. Wing) Department.

(b) The authorities competent to sanction the pension should accord sanction for pensionary benefits by signing Part-II-(B) of the form prescribed in G.O.Ms.No.263 Fin & Plg (FW.PSC) Dept., dt.23.11.1998 both in the case of Service Pension/Gratuity in respect of a retiring Government Servant and in the case of Family Pension/Gratuity in respect of the deceased Government servant.

(c) Separate sanction order indicating the amounts sanctioned under Service Pension, Retirement Gratuity, Family Pension and commuted value of pension, is not necessary.

11. Forwarding of Pension papers

(a) (i) The Accountant General, Andhra Pradesh is the authority competent to issue authorisation of Pensionary benefits to the employee of the State. However the work of authorisation of pensionary benefits in respect of Class-IV and other low paid employees i.e. Police constables, Head constables, Excise constables & Forest guards etc., was entrusted to the Audit Officers of the Local Fund Audit Department in each District and in the case of twin cities of Hyderabad & Secunderabad to the Audit Officer working in the office of the Director of Local Fund Audit, Hyderabad, w.e.f. 1.6.1979.

[G.O.Ms.No.102, Fin & Plg (FW.Pen.I) Department, dt. 6.4.1979 and G.O.Ms.No.133, Finance & Planning (FW.PSC) Department, dt. 24.5.88]

(ii) The work of authorisation of Pensionary benefits in respect of Class-IV employees of Andhra Pradesh Guest house at New Delhi was entrusted to the Pay & Accounts Officer, Andhra Pradesh Bhavan, at New Delhi, w.e.f. 1.4.1990.

[G.O.Ms.No.280, Fin & Plg (FW.Pen.I) Department, dt. 2.9.1989]

(b) (i) The Pension Papers in respect of the retiring Government ser-

vants have to be forwarded to the Pension issuing Authority viz. Accountant General, Andhra Pradesh/Local Fund Authorities as the case may be, 6 months in advance to the date of retirement alongwith the service book duly brought upto date together with the part-I of the form submitted by the retiring Government servant, nomination, list of family members, declaration, descriptive rolls, joint photo, Part-II-(A) i.e. form for assessment of Pension & Gratuity, Part-II-(B) i.e. sanction of pension, through the forwarding letter in the form prescribed in G.O.Ms.No.263 Fin & Plg (FW.PSC) Department, dt, 23.11.98. Immediately after the retirement of a Government servant, the Head of the office in respect of a non-gazetted officer and Head of the Department in respect of a Gazetted Officer shall send the last pay certificate to the Accountant General, Andhra Pradesh/ Local Fund Authorities as the case may be.

- (ii) Similarly in the case of death of Government servant while in service the family pension papers have to be forwarded to the Accountant General, Andhra Pradesh /Local Fund Authorities, as the case may be, immediately after the death of the Government servant along with the service register of the deceased Government servant, duly brought uptodate, Guardianship certificate in respect of minors, Last pay certificate, death certificate and nomination for Gratuity, if any, filed by the deceased Government servant, through a forwarding letter in the form prescribed in G.O.Ms.No.263, Finance & Planning (FW.PSC) Dept, dt. 23.11.98.

12. Action to be taken to withhold or impose a cut in pension after forwarding the pension papers

The pension sanctioning authorities have to follow the following instructions in cases where the pension has to be either stopped or cut, after forwarding the pension papers.

- (i) All the important orders issued by the Department of Secretariat regarding stoppage of pension or cut in pension may be sent to the Accountant General (A&E) as well as to the Deputy Accountant General (Pensions) by name and delivered in their peshis through a special messenger.
- (ii) In respect of such orders issued from the Districts, the same may be sent in the name of Accountant General (A&E) and Deputy Accountant General (Pensions) either by Registered post or through special messenger.

- (iii) Copies of orders of stoppage/cut in pension may also be sent to the concerned Treasury Officer/Pension Payment Officer for withholding the payment of Pensionary benefits pending receipt of formal instructions from the Accountant General, Andhra Pradesh.
- (iv) All the correspondence relating to pension may be marked to Accountant General (A&E)

[Circular memo No.33764-A/55/PSC/93, dt. 15.10.1993 of Finance & Planning (FW.Pen.I) Department]

Note : See also executive instruction No. (ii) under rule 9 and executive instruction No (iv) under rule 52.

13. Action by the Pension Issuing Authority

- (a) After the receipt of the pension papers from the Pension Sanctioning Authority, the Pension issuing authority (i.e., the Accountant General, Andhra Pradesh/Local Fund Authorities) will take action to authorise the pensionary benefits sufficiently early so that the retiring Government servant will be able to get the Pensionary benefits immediately after actual retirement.
- (b) When once Part-II-(B) of the pension form was signed and sent, the pension issuing authority has got authority to release the full pensionary benefits unless he hears from the Pension sanctioning authority either to withhold the pension in full or to effect any cut in the pension before the employee actually retired.
- (c) All the Pension sanctioning authorities should note that, if they wish to get the service pension or gratuity of a retiring employee withheld or to be released after imposing a cut, they should necessarily inform the Pension Issuing Authority about it before the employee actually retires, as otherwise, the Pension Issuing Authority will release full service Pension and Gratuity admissible under the rules without waiting for any further specific sanction or issue of a certificate by the Pension Sanctioning Authority. The Pension Issuing Authority need not wait for the receipt of Last Pay Certificate. On the other hand, if there are no major recoveries or if the Last Pay Certificate is not received, the Pension Issuing Authority will withhold 10% of Retirement Gratuity or Rs.1000/, whichever is less. Even this withheld amount can be released by the Pension Issuing Authority automatically on the expiry of 3 months after retirement without any reference to the Pension Sanctioning Authorities, if nothing is heard from Pension Sanctioning

Authority. Therefore, it is imperative that the Heads of Office/Departments/Pension Sanctioning Authorities, should communicate to the Pension Issuing Authority, in advance to the actual date of retirement of the Government servant, if there are any circumstances necessitating withholding of release of pension and or Gratuity to the employee who retires and also to communicate the amount due and recoverable from the retirement gratuity failing which they alone shall be held responsible for any loss which may be caused to Government.

14. Procedure to be followed to settle Gratuity and Family Pension in certain cases

A. In the case of employee dying while in service

(i) Retirement Gratuity :

If the deceased Government servant, on the date of death, has rendered more than 5 years but less than 18 years of qualifying service and the spell of last 5 years service has been verified and accepted by the head of the Office/Department, the amount of retirement Gratuity shall be subject to a minimum of *[9 times of his emoluments] as in Rule 46 (1) (b), of Andhra Pradesh Revised Pension Rules 1980, where the verified accepted service is less than 5 years of qualifying service, the amount of service gratuity shall be as in Rule 46 (3) of Andhra Pradesh Revised Pension Rules 1980. If the Government servant had rendered more than 18 years of service and the entire service is not capable of being verified and accepted, but the service for the last five years has been verified and accepted, the family of the deceased Government servant shall be allowed, on provisional basis, gratuity equal to *[9 times the emoluments]. Final amount of the gratuity shall be determined by the Head of Office/Department on the acceptance and verification of the entire spell of service which shall be done by the Head of Office/Department within a period 6 months from the date on which the authority for the payment of provisional gratuity was issued. The balance if any, becoming payable as a result of determination of final amount of Retirement Gratuity, shall then be authorised to the beneficiaries.

* **Note :- Revised calculation of gratuity in the above cases w.e.f 30-1-99 is as follows :-**

1/4 of pay last drawn for each completed six monthly periods of 18 years is 9 times only as per [G.O.Ms.No.14, F&P (FW.Pen.I) Dept., dt 30-1-99], the earlier provision was 12 times.

(ii) Family Pension :

Within one month of receipt of intimation of date of death of the Government servant, the amount of family pension shall be determined as indicated below :

- (a) The service and emoluments for the last years of service shall be verified and accepted by the Head of Office/Department and the family pension determined under Rule 50(2) of Andhra Pradesh Revised Pension Rules 1980, if the deceased Government servant on the date of death had rendered more than one but less than seven years of service.
- (b) The service for the last seven years and emoluments for service rendered in the last years shall be verified and accepted by the Head of Office and the amount of family pension and the period for which it is payable shall be determined under Rule 50 (3) of Andhra Pradesh Revised Pension Rules 1980, if the deceased Government servant on the date of death had rendered more than seven years continuous service.
- (c) If the deceased Government servant at the time of death has rendered more than seven years of service and the same is not capable of being verified and accepted by the head of Office/Department, but the service rendered during the last year is capable of being verified and accepted, pending the verification of service for 7 years, family pension in accordance with Rule 50 (2) of Andhra Pradesh Revised Pension Rules 1980, shall be calculated. However, within next two months, the service for the last 7 years shall be verified and accepted and the amount of family pension at enhanced rate and the period for which it is payable shall be determined in accordance with Rule 50 (3) of Andhra Pradesh Revised Pension Rules 1980.

[G.O.Ms.No.78, Fin & Plg (FW.Pen.I) Dept., dt. 4-3-1983]

B. In the case of serving employees whose whereabouts are not known :

The following procedure shall be followed for sanction of pension and other retirement benefits in the case of serving employees whose whereabouts are not known.

- (i) The family must lodge a report with the concerned Police Station and obtain a report that the employee has not been traced after all efforts had been made by the police.

- (ii) An indemnity bond should be taken from the nominee/dependent of the employee that all payments will be adjusted against the payments due to the employee in case he appears on the scene and makes any claim.
- (iii) The Head of the Office will assess all Government dues outstanding against the Government servant and effect recovery in accordance with instructions in force for effecting recovery of Government dues.
- (iv) The family can apply to the Head of the Office of Government servant for grant of family pension and Retirement Gratuity after one year from the date of disappearance with prescribed procedure for sanction of family pension and Retirement gratuity. In case the disbursement of Retirement gratuity is not affected within three months of the date of application, the interest shall be paid at the rates applicable and responsibility for the delay fixed.
- (v) The family pension is admissible from the date of lodging of F.I.R. Family pension will, however, be sanctioned and paid one year after the date of lodging of F.I.R. with police and obtaining a certificate.
- (vi) In case of any delay in lodging of F.I.R., no payment is admissible from the date following the date of disappearance to the date of filling the F.I.R.
- (vii) The indemnity bond obtained from the family will be retained with the Head of the Office. The bond need not be forwarded to the Accountant General, Andhra Pradesh. However, the fact of obtaining the Bond should be certified by the Head of office while sending the pension papers to the Accountant General, Andhra Pradesh.

[G.O.Ms.No.241, Finance & Planning (FW.Pen.I) Department, dt. 10.9.1987 read with G.O.Ms.No.41, Finance & Planning (FW.Pen.I) Department, dt. 8.2.1994]

C. In the case of Pensioners whose whereabouts are not known :

In case where a pensioner, while drawing a service pension disappears and his/her whereabouts are not known, the following procedure shall be followed.

- (i) The family pensioner, in whose favour family pension was already endorsed in the Service Pension Payment Order, has to lodge a

F.I.R. with the police authorities and obtain a report to the effect that the pensioner has not been traced after all efforts made by the family pensioner. The family pension beneficiary shall have to apply to the Pension Sanctioning Authority, with the above documents and indemnity bond and based on the sanction of pension, by the Pension sanctioning authority, the pension disbursing officer will take necessary action for commencement of enhanced family pension/family pension, without any further authorisation of the Accountant General, Andhra Pradesh.

- (ii) In respect of cases where there is no family pension endorsement in the Pension Payment Order, the family pension beneficiary has to apply for family pension in the prescribed proforma along with the above documents to the Pension Sanctioning Authority for further action.
- (iii) Family Pension is payable from the date of filing of F.I.R. but, however, be sanctioned by the Pension Sanctioning Authority and paid only after one year from the date of filing of F.I.R.
- (iv) Life time arrears of service pension from the date of last payment to the date of disappearance will be payable to the nominee/legal heir. No payment will however be admissible as in (i) above
- (v) Enhanced family pension will be regulated with reference to the date of disappearance of the pensioner.
- (vi) In cases where the date of death is specifically declared by a Court of law, the same date shall be accepted as the actual date of death.

(In respect of cases, where the period of seven years was already over, before the issue of orders in G.O.Ms.No.241, Finance & Planning (FW.Pen.I) Department, dt. 10.9.1987, such cases have to be settled under Section 108 of Indian Evidence Act and Payment regulated accordingly)

The instructions contained in (B) and (C) above, regulate the cases of disappearance in the normal circumstances and not to cases in which officers disappear after committing frauds etc. In the latter types of cases, the family pension needs to be sanctioned only on the Government servant being acquitted by the Court of law or after the conclusion of the disciplinary proceedings etc. as the case may be.

The sanction of family pension ordered above is applicable to those who are entitled to family pension under the rules.

These order shall come into force with immediate effect and also cover the cases which are now pending settlement.

[G.O.Ms.No.41, Fin & Plg (FW.Pen.I) Dept., dt. 8.2.1994]

C (i) : Compassionate Allowance to families of pensioners whose whereabouts are not known extend to H.C.S.Rs of Ex-Hyderabad Government :

In the case of Ex. Hyderabad Government pensioners [Compassionate pensioners under H.C.S.Rs] the provisions item under "C" are applicable to families of compassionate pensioners under H.C.S.Rs of Ex. Hyderabad Government also w.e.f. 10-9-87

[G.O.Ms.No 95 F&P (FW.PSC) Dept, dt 5-6-98]

D. Sanction of Family Pension where records are destroyed on account of flood, fires etc. :

In the case of pensioners and family pensioners and employees who retired/died before 1964 and also in case of employees whose service records are destroyed not on account of their fault but on account of flood, fires etc. even subsequent to 1964, the following order are issued.

To avoid hardship, in the above types of cases, it would be sufficient, if an applicant produces collateral evidence about the deceased employee's service or if the number of Pension Payment Order of the deceased pensioner is mentioned in the application, in respect of cases where no service documents are available for entertaining applications for sanction of family pension. In such cases, family pension has to be sanctioned from the date of issue of the order, based on the affidavit filed by a contemporary or co-pensioner before the Notary Public. It is further clarified that in case the number of Pension Payment Order is indicated, there may not be any need to verify, the particulars, since it can be taken after due verification of Pension Payment Order number, that the claim is a bonafide one. If no such particulars are available either in the application furnished by the applicant or with the concerned department for verification, the claim may be rejected straight-away.

[Circular Memo No. 02663-A/37/Pen.I/94, dt. 22.3.1994 of Finance & Planning (FW.Pen.I) Department - w.e.f. 22.3.1994]

15. (a) Provisional Pension

Provisional pension to all Gazetted Officer shall be sanctioned by Government only. In the case of non-gazetted officers, however, provisional pension may be sanctioned by the authorities competent to sanction the normal pension admissible under the rules.

(b) Anticipatory Pension :

Anticipatory Pension may be sanctioned by the Heads of Offices, pending sanction of the competent pension sanctioning authority for anticipatory pension. The authority competent to sanction pension under the rules should sanction the anticipatory pension within 3 months from the date from which it has been sanctioned by the Head of the Office. Anticipatory Pension shall continue to be paid until the regular pension is sanctioned.

(c) The authorities competent to sanction anticipatory pension or provisional pension under the existing rule should inform both the Pension Issuing Authority and the Treasury Officer of the fact of sanction of anticipatory pension or provisional Pension. Failure to follow the above instructions may result in recovery from the officer sanctioning the anticipatory pension or provisional pension of any amount drawn in excess by the pensioner due to the final pension payment order being issued without the knowledge of the anticipatory pension or provisional pension having been issued. Payment of anticipatory or provisional pension shall cease once they receive intimation about the release of regular pension from the Audit Officer concerned.

16. The forms for application for Pension/Family Pension assessment of Pension/Family Pension etc., as simplified in G.O.Ms.No.263, Finance and Planning (FW:PSC) Department, dated 23-11-1998 are annexed.

REVISED PENSION FORMS

[G.O.Ms.No.263 Fin & Plg. (FW.PSC) Dept., dt.23.11.98]

FORM OF APPLICATION FOR SERVICE PENSION/ FAMILY PENSION/RETIREMENT GRATUITY/SERVICE GRATUITY/COMMUTATION

(To be furnished in duplicate)

Part I

(Information to be furnished by the Government Servant / Applicant)

(The Pension Sanctioning Authority shall forward the application duly processed to the AG (A&E) / LF Authority within a period of 30 days)

1.	(a) Name of the Government servant (b) Post held	
2.	Name of the Applicant (in case of death of government servant)	
3.	Permanent Address	
4.	Address after retirement	
5.	Commutation of Pension (a) Whether willing to commute *40% of monthly pension, subject to A.P.Civil Pensions (Commutation) Rules, 1944 (b) If the answer is 'NO' specify the fraction less than *40%	YES/No
6.	(a) Name of the Pension Disbursing Authority (b) Name of the Paying Bank from where pension payment is desired by the pensioner / family pensioner gratuitant	
		Name of the Bank and Branch
		S.B.Acct No.

**Note :- Consequent on the issue of orders in G.O.Ms.No.158 Fin & Plg (FW.Pen.I) Dept., dt. 16.9.99 enhancing the maximum pension that can be commuted upto 40% w.e.f. 1.4.99, this 1/3rd was to be changed as 40% at both the places.*

7. List of family members

(a)	(b)	(c)	(d)	Marital/Employment status of the children of the applicant/deceased Govt.servant	
Sl. No.	Name of the family member	Date of Birth	Relationship with Government servant	Married or unmarried. Date of Marriage if married	Whether employed or not Give details of employment

Instructions :

1. The Government servant is instructed to fill up the proforma very carefully as the data furnished is vital for sanction of family pension. He/She may note that alternations of the data furnished at a later date is not permissible.
2. The "family" for the purpose mean "wife" or "husband" as the case may be, "sons" and "unmarried daughters" as laid down in Rule 50 (12) (for Family Pension) and Rule 46(5) (for gratuity) of A.P.Revised Pension Rules 1980.
3. In case of death while in service of Government servant, the answer 'Married' in case of daughters will be understood that the daughter is already married as on the date of death of the Government servant.

DECLARATION

1. I undertake to refund the amount of Pension, Gratuity and Commutation, if it is found subsequently to be in excess of the amount to which I was entitled under the Rules.

2. I solemnly affirms that the particulars given by me in Part-I at item 7 are correct and true to the best of my knowledge. If found that false in future, I am liable for suitable action as may be taken by the Government.

3. The particulars given above are correct and true to the best of my knowledge. If found false in future I may be liable for any action that may be taken by the Government.

Place :

Date :

Signature of the Government Servant / Applicant	
To be filled in by the Head of the Office	
1.	Applicant for pension / gratuity etc. in Part-I is received on _____ (Date to be recorded).
2.	Certified that the person/persons mentioned by the Government servant/Applicant in item 7 of Part I are legally entitled to receive the pension/share in gratuity.
3.	Guardianship certificate : (to be filled in wherever necessary)
This is to certify that the following minors of the deceased Government Servant Late Sri/Smt. _____ is/are under the guardianship of Sri/Smt. _____	
Name	Date of Birth
1.	
2.	
3.	
Place :	
Date :	
Signature of the Head of Office	
Office Seal :	

Part-II (A)

Information to be filled up by the Pension Sanctioning Authority	
1.	Name of the Government Servant and post held
2.	Father's name/Husband's name
3.	Name of the Applicant (in case of death of Government servant)
4.	Date of Birth of Government servant
5.	Date of entering into service
6.	Date of retirement/death
7.	Designation and office from which the Government servant retires/retired/died
8. The rules applicable : (a) The relevant Rule under the AP Revised Pension Rules, 1980 applicable (tick the rule number (s) applicable and strike out the rest)	Rule 33 Superannuation Pension (Rule 42)
	Rule 34 Retiring Pension (Rule 43/44)
	Rule 35 Pension absorption under a corporation
	Rule 37 Invalid Pension
	Rule 38 Compensation Pension
	Rule 39 Compulsory Retirement Pension
	Rule 40 Compassionate Allowance
	Rule 43 Retirement on completion of 20 yrs of qualifying service
	Rule 44 Retirement on completion of 33 years of qualifying service
	Rule 46 Retirement Gratuity
Rule 50 Family Pension	
(b) Whether ANTICIPATORY PENSION is being sanctioned in terms of Rule 51	Yes/No
(c) Whether PROVISIONAL PENSION is being sanctioned in terms of Rule 9 (4) read with rule 52	Yes/No
(d) Any other rule applicable	
9. Total service (6 - 5)	

10. Periods of non-qualifying service		
(a) E.O.L.		
(b) Suspension period		
(c) Dies - non		
(d) Boy service		
(e) Any other service not qualifying for pension		
Total non-qualifying service (a to e)		
11. Net qualifying service (9-10)		
12. Weightage if any		
13. Total qualifying service for calculation of pension (11+12)		
14. Last pay drawn (Rule 31, 46(4), 50(12)(c) APRPRs, 1980 Para 4 of G.O.Ms.No.87, Fin & Plg.(FW:Pen.I) Dept.,dt. 25.5.98)		
15. Calculation of service pension/Service Gratuity (Rule 45 of APRPRs 1980)*		
16. Calculation of Retirement gratuity (Rule 46 of APRPRs, 1980)		
17. Calculation of Family Pension (a) Enhanced family pension (b) Normal family pension		
18. Period of Payment of Pension	As applicable to the case under consideration	
(a) Service Pension	From	till death
(b) Enhanced Family Pension	From	To
(c) Normal Family Pension	From	To

**Note :- In view of the orders issued in G.O.Ms.No.235 Fin & Plg (FW.FR.-II) Dept., dt. 27.10.98, the benefit of increment falling due on the day following the date of retirement has to be taken as last pay drawn for pensionary benefits.*

19. Government dues to be recovered in respect of	Principal	Interest	Total
(a) House Building Advance			
(b) Motor Car/Cycle Advance			
(c) Marriage Advance			
(d) Advance Leave Salary			
(e) Advance Salary on Transfer			
(f) Dues on Account of Government Quarters			
(g) Telephone/Trunk Call Charges			
(h) Festival Advance			
(i) Education Advance			
(j) Computer Advance			
(k) Other Government Dues			
Total			

Note :- Information with conditions will not be accepted by Pension Issuing Authority. Amounts for recovery should be specified and should be in whole rupees. Absence of information will be understood as no dues for recovery.

20. LPC is enclosed/LPC will be sent after retirement

Part - II (B)

Sanction of Pension

a. Certificate of competency to accord sanction (applicable in case of sanction of pension to non-gazetted officers including Class-IV employees);

(i) I am declared by the Head of the Department to be the Head of an office to accord sanction in this case under the powers delegated modified orders issued by G.O.Ms.No.132, F&P (FW.PSC) Department dated 18-9-2000 and read with G.O.Ms.No.262 F&P (FW.PSC) Dept, dt 23-11-98.

OR

(ii) I am the next Gazetted Authority in the hierarchy to the Head of the office in this case who is a non-gazetted officer and hence, I am competent to accord sanction under the powers delegated modi-

fied orders issued by G.O.Ms.No.132, F&P (FW.PSC) Department dated 18-9-2000 and read with G.O.Ms.No.262 F&P (FW.PSC) Dept, dt 23-11-98.

(Strike off whichever is not applicable)

b. Sanction Order :

Pensionary benefits including commutation found admissible under the rules may be authorised. It is verified from the records in my custody and certify that no disciplinary or judicial proceedings are pending / contemplated against retiring / retired government servant to whom I am the authority for sanction of pension.

(i) Service pension	:
(ii) Retiring gratuity	:
(iii) Commutation	:
(iv) Family pension	:
(a) Enhanced Family Pension	:
(b) Normal Family Pension	:

Signature and Designation of Pension Sanctioning Authority

Office Seal :

Date :

Note 1 :- This is to be prepared in duplicate by the Pension Sanctioning Authority, one for the record of Pension Sanctioning Authority and the other one to be sent to Account General/Local Fund Audit Officer.

Note 2 :- The Pension Sanctioning Authority should satisfy about the correctness of the particulars of family furnished by the government servant / Applicant in Part-I.

Note 3 :- If the Pensionary benefits are not to be released, Part-II-B shall be struck off.

Note 4 :- If there is any likelihood of delay, Anticipatory Pension / Anticipatory Gratuity as per Rule 51 of A.P. Revised Pension Rules 1980 shall be drawn and paid by the Head of Office to the beneficiary without any delay.

Note 5 :- Heads of Departments are those listed in Appendix-I mentioned in Article 6 of A.P. Financial Code Volume-I / Subsidiary Rule 32 (ii) of FR.9.

ANNEXURE - I
DESCRIPTIVE ROLLS

***A. SPACE FOR PHOTOGRAPHS**

Single Photo

Joint Photo

Service Pensioner/Family Pensioner/
Gratuity/Guardian of Minor or
Handicapped Child

Joint Photo of Service
Pensioner with Family Pension
beneficiary/Guardian with
Minor or Handicapped Child.

(Attestation has to be done across the Photos by a Gazetted Officer of A.P. Government in Service)

B. SPECIMEN SIGNATURE OF :

- (i) Service Pensioner :
Specimen signature of Sri/Smt/Kum. _____
Son/Wife/Daughter of _____
1.
2.
3.

- (ii) Family Pensioner/Gratuitant/Guardian of Minor or
Handicapped Child :
Specimen Signature of Sri/Smt/Kum _____
Wife/Husband/Son/Daughter/Guardian of _____
1.
2.
3.

***C. PERSONAL IDENTIFICATION MARKS OF :**

- (i) Service Pensioner : Sri/Smt/Kum _____
1.
2.

- (ii) Family Pensioner/Gratuitant/Guardian of Minor of Handicapped Child :
Sri/Smt/Kum _____
1.
2.

D. LEFT HAND THUMB AND FINGER IMPRESSIONS OF SERVICE PENSIONER/FAMILY PENSIONER/GRATUITANT/GUARDIAN OF MINOR OR HANDICAPPED CHILD: (TO BE GIVEN BY THE ILLITERATE OR THOSE UNABLE TO SIGN AND FOR OTHERS IT IS OPTIONAL)

Details	Thumb finger	Fore finger	Middle finger	Ring finger	Little finger
Service Pensioner					
Family Pensioner Gratuitant/					
Guardian of Minor/ Handicapped Child					

Place :

Attested by
Signature :

Date :

Name

Office Seal :

Designation

(Attestation has to be done by a Gazetted Officer of A.P.State Government in Service).

Note 3 :- 3 copies will be forwarded to Accountant General/Local Fund Audit Officer by Pension Sanctioning Authority and one will be retained by the Pension Sanctioning Authority.

* Please see Page No : 183

**ANNEXURE - II
NOMINATION**

(The Government servant may use separate forms, if he wishes to make different nominations for each type of payment mentioned below)

I hereby nominate the person/persons mentioned below and confer on him/her/them the right to receive Life Time Arrears of Pension. Retirement Gratuity that may be sanctioned by Government, in the event of my death while in service and right to receive on my death Life Time Arrears of pension, Retirement Gratuity, commuted value of pension. Death Relief which having become admissible to me on retirement which may remain unpaid at my death.

Name address of Nominee (s)	Relationship with Govt. Servant	Age	Amount share payable to each in Col.1	Contingencies on the happening of which the nomination shall become invalid (Death need not be mentioned)	Name and address relationship and age of the alternative nominee(s) to whom the right conferred on the nominee(s) in Col.1 shall pass in the event of the nomination to him/her/ them becoming ineffective	Amount or share payable to each in Col.6
1	2	3	4	5	6	7

This nomination supersedes the nomination made by me earlier on _____

N.B :- The Government Servant shall draw lines across the blank space below the last entry to prevent the insertions of any name after he/she has signed.

Dated this _____ day of _____ 200____ at _____

Witness :

1. Signature, Name and Address :

2. Signature, Name and Address :

Signature of the Government Servant

Name :

Designation :

Office :

Countersigned

Signature of Head of office/Department :

Date :

Name and Designation :

Office Seal :

Note (1) :- The Government servant who has a family may nominate one member or more than one member of the family as defined in Rule 46(5) of A.P. Revised Pension Rules, 1980.

Note (2) :- The Government servant who has no family may nominate a person or persons, or a body of individuals whether incorporated or not.

Note (3) :- The Government servant may note that the nomination with signature of two witnesses shall only have the legal validity of a WILL.

Note (4) :- This nomination form is to be submitted by the employee in triplicate, one for use of the pension sanctioning authority and two copies to be forwarded to the Accountant General/Local Fund Audit Offices.

Note (5) :- For the purpose of Rules 46, 47, 48 and 49 of Revised Pension Rules 1980, family in relation to a Government servant means :-

(i) Wife or wives in the case of a male Government servant.

- (ii) Husband, in the case of a female Government servant.
- (iii) Sons including steps sons, posthumous son, and adopted sons (whose personal law permits such adoption)
- (iv) Unmarried daughters including step daughters, posthumous daughters and adopted daughters. (Whose personal law permits such adoption)
- (v) Widowed daughters including step daughters and adopted daughters
- (vi) Father—
 (Including adoptive parents in the case of individuals whose personal law permits adoption)
- (vii) Mother—
- (viii) Brothers below the age of 18 years including step brothers.
- (ix) Unmarried sisters and widowed sisters including step sisters.
- (x) Married daughters, and
- (xi) Children of a pre-deceased son.

ANNEXURE - III
BY REGISTERED POST

FROM

_____ (Pension sanctioning Authority)

To

The _____

(Disciplinary Authority /

Appointing Authority /

Head of the Department)

Sub : Pension-Sanction of Pension and Other Retiring Benefits in re-
spect of Sri/Smt. _____ Designa-
tion _____ Regarding.

I am to inform you that the Pension/Family Pension application from Sri/Smt. _____ retired/retiring on _____ as _____ was forwarded to AGAP/LFA on _____. As per the records held by me no disciplinary /judicial proceedings are pending /contemplated against the above retiring/retired Government employee. I request you to verify whether any such case is pending against the above employee which entails withholding or withdrawing pension or part of pension permanently or for specified period as laid down under Rule 9 of RPRs.1980. If so the AG (A&E) / Dy. Accountant General (Pension), o/o A.G.(A & E) AP, Hyd / Local Fund Officer may be intimated accordingly by name either by Registered post or through a special messenger within one month from the date of issue of this letter for withholding pensionary benefits as contemplated in Govt. Memo.No.33764-A/55/PSC/93, Finance & Planning (FW-PSC) Department, dt. 15-10-1993 and reiterated in Government memo no. 37254/361/A2/Pen-I/98, Finance & Planning (FW.Pen.I) Department, dated 4-7-1998. Copies of such orders shall also be sent to the concerned Treasury Officers/PPO for withholding the pensionary benefits. In this connection the instructions issued in Para 2, Part-II (B) of G.O.Ms.No.263, Finance & Planning (FW-PSC) Department, dt 23-11-1998 may be scrupulously followed.

Station :

Date :

Yours Sincerely
(PENSION SANCTIONING AUTHORITY)

***Annexure A and C**

In addition to the documents prescribed to the pension/family pension proposals in the G.O.Ms.No.263, Fin & Plg (FW.PSC) Department., dt.23-11-1998 the following documents are also the furnished

- a) Four copies of the photograph of pensioner duly attested by the competent Department Authority with their names written on the photograph.
- b) To paste one duly attested copy of photograph on the application form itself.
- c) (3) copies of the marks of identification.

[Cir.Memo.No.13910/90/A1/PSC/04, dt.21-06-2004]

The following are salient features of the simplified forms.

Part - I

Information to be furnished by the Government servant/Applicant :-

The Government Servant/applicant (in case of death of the Government Servant) shall furnish the information in Part-I and submit in duplicate to the Head of the Office. This form is intended for Service Pension/Family Pension/Retirement Gratuity/Service Gratuity and commutation of pension. In this form information regarding the personal particulars and family particulars (i.e.) name, present address, address after retirement, portion of pension proposed to be commuted etc., and also particulars such as date of submission of Part-I of the form of application for pension/gratuity/commutation, name of the Bank with Account Number are required to be indicated. The list of family members has to be filled against item (7) of the Part-I of the form. The instructions for filling up the list as laid down below item (7) at page (2) of the Part-I of the form should be strictly adhered to.

Further the pensioner has to give declaration/undertaking for refund of the excess amount if any received by him/her so as to enable the pension sanctioning authority/Pension disbursing authority to effect recoveries from the pensionary benefits admissible treating the undertaking given by him/her as the consent letter for recovery from the pension. The Government Servant/applicant is primarily responsible to furnish the particulars in the Part-I of the form. If the particulars given by the Government Servant/applicant are found false/untrue in future he/she will be liable for Civil/Criminal action by the competent authority apart from taking action under codal provisions.

The Head of the Office has to indicate the date of receipt of application for pension/gratuity/commutation etc. The Head of the Office has to certify that the persons mentioned in the list of family members are legally entitled to receive the pension/ share of gratuity. The head of the Office has also to issue the Guardianship certificate if the pensioner happens to be minor.

Part-II-A

Information to be furnished by the Pension Sanctioning Authority :-

The Pension Sanctioning Authority is expected to fill in all the 20 items in the format without giving any scope for doubt or ambiguity of the information given avoiding corrections, over writings etc. The Pension Sanctioning Authority has to calculate the qualifying service correctly duly deducting the

non-qualifying service such as extraordinary leave, suspension, "dies-non," boy service etc. The weightage admissible may be included and the net qualifying service shall be determined. In respect of the outstanding government dues all the required information should be gathered, calculated and indicated correctly against the principal and interest separately in respect of the interest bearing advances due from the pensioner if any. If no amount is outstanding against a particular advance the word. "NIL" should be written against the said advance.

Part-II-B

Details of sanction of Retirement/Death benefits :-

Since the Government issued orders delegating powers to sanction pension by the Head of Offices also through G.O.Ms.No.262 Fin & Plg (FW-PSC) Dept., dt. 23-11-98 as such a certificate of competency is required to be issued by Pension Sanctioning Authority invariably. Heads of the departments are those who are listed in Appendix-I mentioned in Art.6 of A.P.F.C. Vol.I/subsidiary definition (ii) under A.P.F.R. 9 (32).

The pension sanctioning authority has to sanction service pension/retirement gratuity/commutation/family pension etc., and sign the same in token of sanction accorded to the retiring employee. Pension sanctioning authority while according sanction for Pension and Other Retirement Benefits shall verify regarding the disciplinary / Judicial proceedings pending/contemplated against the retiring/retired Government servant as there may be number of disciplinary authority in a department and it may not be possible for pension sanctioning authority to know whether any disciplinary/ judicial proceeding are pending/contemplated against the retiring/retired Government servant. Therefore the pension sanctioning authority shall inform the Disciplinary Authority/Appointing Authority/Head of the Department as the case may be in the proforma prescribed in the Annexure-III about forwarding of the pension application form of the retiring Government servant to AG (A&E)/ L.F. Authority. The Disciplinary Authority/Appointing Authority/Head of the Department shall verify whether any such proceedings are pending/contemplated against the said government servant and take action if the Pendency of disciplinary/judicial proceedings come to notice only after the pension application form of the retiring/retired Government servant was sent to Pension Issuing Authority. The authority concerned shall send the necessary orders to the AG(A&E)/Dy.Accountant General (Pensions) O/o. AG (A&E), A.P. Hyderabad/the L.F. Authority by name either through the special messenger or by registered post about the stoppage of pensionary benefits or cut in pension as instructed in Government Memo.No.33764-A/55/

PSC/93, Finance and Planning (FW:PSC) Department, dated 15-10-1993 and reiterated in Government Memo No.37254/361/A2/Pen.I/98, dated 4-7-1998. The copies of such order should invariably be sent to the District Treasury Office/Pension Payment Office as the case may be.

3. Descriptive Rolls and nomination forms are appended as Annexure-I and Annexure-II respectively 4 copies of the descriptive rolls of service pension/family pension beneficiary are required to be forwarded separately with application form 4 copies of the Descriptive Rolls of family pensioner and each gratuitant are required to be furnished with the application form in case of death of Government Servant while in service.

4. 3 copies will be furnished to Accountant-General, Andhra Pradesh/Local Fund Authority retaining one copy by pension sanctioning authority. The Accountant-General, Andhra Pradesh/Local Fund Authority will send one copy to Pension Disbursing Authority retaining two copies for office record and future use. The descriptive rolls have to be attested by the Gazetted Officer of State Government in service.

5. The Government Servant has to fill up the nomination forms carefully in triplicate as per notes (1) to (5) mentioned in the Annexure II of application form. One copy will be retained by the Pension Sanctioning Authority and two copies will be forwarded to Accountant-General, Andhra Pradesh/Local Fund Authority. The nomination form should not contain any corrections whatsoever.

17. New Pension Scheme - Contributory Pension Scheme w.e.f.1-9-2004

The following are salient features of the Contributory Pension Scheme

- (i) It is mandatory for all the new employees, who are recruited on or after 1-9-2004 to become members of the Scheme. Each employee will pay a monthly contribution of 10% of the Basic Pay and DA from his salary to the Contributory Pension Scheme.
- (ii) A matching contribution will be made by the State Government for each employee, who contributes to the scheme.
- (iii) The contribution towards Contributory Pension Scheme shall be recovered from the salary of the employees every month as is done now for General Provident Fund.

- (iv) Accountant General (A&E) Andhra Pradesh, Hyderabad will maintain the accounts for the Contributory Pension Scheme as in the case of General Provident Fund. Index numbers to the employees who join the Contributory Pension Scheme will be allotted by Accountant General (A&E) A.P. Hyderabad on receipt of applications from the Heads of the Departments/Heads of Offices in the prescribed form annexed to this order (Annexure-I). Index numbers will be in separate types or series for (i) Government employees (ii) Employees of Aided Educational Institutions and (iii) Other employees.
- (v) Nomination has to be filed at the time of admission and has to be revised upon marriage of the subscriber and thereafter once in five years. Necessary entry to the effect of filing the nomination along with name of nominee(s) should be noted in the Service Register of the concerned employee.
- (vi) Schedule of recovery to be attached to the Pay bill showing the Contribution to Pension Scheme has been prescribed separately for Government employees as in Annexure II and the employees of the Aided Educational Institutions as in Annexure III. Each Drawing and Disbursing Officers should prepare the schedule and enclose along with the Pay Bill.
- (vii) The amount recovered from the Pay Bill shall be credited to the following new Deposit Head of Account by the Pay and Accounts Offices / Treasuries / Sub-Treasuries **in respect of Government employees.**

1. Small Savings, Provident Fund etc. - (c) Other Accounts	
8011.	Insurance and Pension Funds
M.H.106 -	Other Insurance and Pension Funds
SH (04)	A.P. State Government employees Contributory Pension Scheme (to be opened)
001 -	Employees Contribution
002 -	Government Contribution

- (viii) The amount recovered **in respect of employees of Aided Educational Institutions should be credited to:**

8011.	Insurance and Pension Funds
M.H.106 -	Other Insurance and Pension Funds
SH (05)	A.P. Aided Educational Institution Employees Contributory Pension Scheme (to be opened)
001 -	Employees Contribution
002 -	Government Contribution

- (ix) The recovery schedules attached to the Pay bills by the Drawing and Disbursing Officers shall be removed and handed over to Accounts Officer, Fund Management, Office of the Accountant General (A&E), Hyderabad in a separate cover by Treasury Officers / Pay and Accounts Officers every month.
- (x) The reasons for non-recovery from a particular employee in any month should be furnished by the Drawing and Disbursing Officers concerned in the recovery schedule without fail.
- (xi) The Government contribution and the employees contribution will be adjusted by the Accountant General every month and the total of both contributions have to be transferred to Pension Fund Regulatory and Development Authority or any agency authorised by Pension Fund Regulatory and Development Authority for this purpose on monthly basis after obtaining clearance from Pension Fund Regulatory and Development Authority (PFRDA). The Government contribution to the scheme shall be debited to the following head of account:-

2071 -	Pension and other Retirement benefits
01 -	Civil
MH 800 -	Other Expenditure
SH (05)	Contribution to Contributory Pension Scheme of Andhra Pradesh State Government Employees (to be opened)
320 -	Contributions

by book adjustment by the Accountant General with reference to the amount contributed by the employees and initially credited to "(8011 –MH 106-SH (04) and (8011 – MH 106 – SH (105))"

- (xii) Heads of Departments / Head of Offices should get the Index numbers from the Accountant General for all the new employees who have already joined the Government service on or after 1-9-2004 within a

month from the date of this G.O. As and when new employees join in future, they should be admitted to this scheme compulsorily by the Heads of Department/ Heads of Offices by promptly applying for allotment of the Index No. to the Accountant General within a month from the date of joining of the new employee.

- (xiii) Arrears of subscription to the Contributory Pension Scheme from 1-9-2004 will be deducted from the new employees already joined after 1-9-2004 along with current month subscription (i.e. one Subscription for current month and one additional for subscription arrears.)
- (xiv) The Index number allotted by the Accountant General for joining the Contributory Pension Fund Scheme should be entered in the first page of the Service Register with necessary attestation.

(G.O.Ms.No.655, Fin (Pen-I) Dept., dt. 22-9-2004)

Annexure – I

GOVERNMENT <input type="checkbox"/>	AIDED EDUCATIONAL INSTITUTIONS <input type="checkbox"/>
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**APPLICATION FOR ADMISSION TO
THE ANDHRA PRADESH CONTRIBUTORY PENSION SCHEME**

**(G.O.Ms.No. 655 Fianance (Pen-I) Dept dated 22-9-2004)
(To be furnished in Duplicate)**

	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">CPS Index Number</td> <td style="width: 50%;"></td> </tr> </table>	CPS Index Number	
CPS Index Number			
(to be allotted by AG (A&E), AP)			
1. Name of the Applicant			
2. Sex *	Male <input type="checkbox"/> Female <input type="checkbox"/>		
3. Martial Status *	Married <input type="checkbox"/> Unmarried <input type="checkbox"/>		
4. Official Designation			
5. Office to which attached			
6. Service to which the applicant belongs			
7. Date of first entry into service :			
8. Whether appointed in Government /Aided Educational Institution			
9. Scale of Pay			
10. Basic Pay			
11. Date of Birth			
12. Date of Superannuation			
13. Whether appointment is regular or under Rule 10 (a) (i) of the General Rules for the A.P. State And Subordinate Services			
14. Whether recruited for Pensionable Service	Yes <input type="checkbox"/> No <input type="checkbox"/>		
15. Community of the Applicant (For Statistical Purposes only)	SC/ST/BC/MBC/OC <input type="text"/>		
16. Nomination (a) Name of the Nominee			

* Tick whichever is applicable

	(b) Age	
	(c) Relationship	
17.	C.P.S. Plan opted **	Plan-I / Plan-II/Plan-III
18.	Remarks, if any	

Signature of the Applicant

Station:

Date :

CERTIFICATE TO BE FURNISHED BY THE HEAD OF THE OFFICE

Certified that Sri /Smt./Kum _____ is a regular employee appointed to pensionable service and is eligible to join the Andhra Pradesh Government Pension Scheme.

Signature of the Head of the Office
With full address/Office Seal

Station:

Date:

** Not to be filled now.

Annexure- II
CONTRIBUTORY PENSION SCHEME
(GOVERNMENT SERVICE)
 (G.O. Ms. No. 655 Finance (Pen-I)Dept. dated 22-9-2004)

PAY BILL SCHEDULE OF RECOVERY FOR THE MONTH OF _____200

District Treasury/Sub-Treasury : D.D.O. :
 Sub-Treasury Code : D.D.O. Code :
 Sub Account No :

Head of Account:

1. Small Savings, Provident Fund etc. - (c) Other Accounts
 8011 Insurance and Pension Funds
 M.H. 106 - Other Insurance and Pension Funds
 SH (04) A.P. State Government Employees Contributory
 Pension Scheme (to be opened)
 001 - Employees Contribution
 002 - Government Contribution

S.No	CPS Index No	Name	Plan Type	Basic Pay	D.A.	Total
				Rs.	Rs.	Rs.
1	2	3	4	5	6	7

Employees Contribution		
Current	Arrears	
Rs	Instalment No.	Amount Rs.
8	9	10

The Basic Pay entered in the Column 5 of the Statement has been verified with entries in the Service Book and Pay bill.

Signature of the Drawing Officer
 With Designation

INSTRUCTIONS:

- a. During Non-drawal of Pay and Allowances for any individual "NIL" particulars should be shown in Col. 5 to Col. 10 but, Col.1 to Col. 3 should be filled up without fail.
- b. In case of "Transfer to" or " Transfer from " other Office, the facts may be mentioned for two consecutive months against the employees' name.
- c. C.P.S. Index Number and Name details should be entered in the first page of the Service Register with necessary attestation.

HOW TO FILL UP C.P.S. SCHEDULE:

- 1) Column (2) : CPS Index Number should be given correctly.
- 2) Column (3) : Initial and Name should be furnished as in the Service Register
- 3) Column (5) & (6) : Basic Pay and D.A. should be furnished as per the Pay and D.A. drawn in the particular month.
- 4) Column (8) to (10) :
 - (i) Employees Contribution has to be deducted from the Supplementary Bill also. (eg) arrears of Pay, Incremental arrears and D.A. Arrears Consequent on D.A. revision.
 - (ii) Arrears of subscription when recovered in instalments, the instalment number should be noted (eg) 01/14, 02/14 etc

Annexure- III
CONTRIBUTORY PENSION SCHEME
(GOVERNMENT SERVICE)
 (G.O. Ms. No. 655 Finance (Pen-I)Dept. dated 22-9-2004)

PAY BILL SCHEDULE OF RECOVERY FOR THE MONTH OF _____ 200

District Treasury/Sub-Treasury : D.D.O. :
 Sub-Treasury Code : D.D.O. Code :
 Sub Account No :

Head of Account:

1. Small Savings, Provident Fund etc. - (c) Other Accounts
 8011 Insurance and Pension Funds
 M.H. 106 - Other Insurance and Pension Funds
 SH (04) A.P. State Government Employees Contributory
 Pension Scheme (to be opened)
 001 - Employees Contribution
 002 - Government Contribution

S.No	CPS Index No	Name	Plan Type	Basic Pay	D.A.	Total
				Rs.	Rs.	Rs.
1	2	3	4	5	6	7

Employees Contribution		
Current Rs 8	Arrears	
	Instalment No. 9	Amount Rs. 10

The Basic Pay entered in the Column 5 of the Statement has been verified with entries in the Service Book and Pay bill.

Signature of the Drawing Officer
 With Designation

INSTRUCTIONS:

- a. During Non-drawal of Pay and Allowances for any individual "NIL" particulars should be shown in Col. 5 to Col. 10 but, Col.1 to Col. 3 should be filled up without fail.
- b. In case of "Transfer to" or " Transfer from " other Office, the facts may be mentioned for two consecutive months against the employees' name.
- c. C.P.S. Index Number and Name details should be entered in the first page of the Service Register with necessary attestation.

HOW TO FILL UP C.P.S. SCHEDULE:

- 1) Column (2) : CPS Index Number should be given correctly.
- 2) Column (3) : Initial and Name should be furnished as in the Service Register
- 3) Column (5) & (6) : Basic Pay and D.A. should be furnished as per the Pay and D.A. drawn in the particular month.
- 4) Column (8)to (10) :
 - (i) Employees Contribution has to be deducted from the Supplementary Bill also. (eg) arrears of Pay, Incremental arrears and D.A. Arrears Consequent on D.A. revision.
 - (ii) Arrears of subscription when recovered in instalments, the instalment number should be noted (eg) 01/14, 02/14 etc

APPENDIX - II

IMPORTANT PROVISIONS OF A.P. PENSION CODE AND IMPORTANT ORDERS OF GOVERNMENT WITH REGARD TO REGULATION OF PAY & ALLOWANCES DURING THE PERIOD OF RE-EMPLOYMENT OF PENSIONERS

SECTION - I

GENERAL

Article 509 - A :- No officer, civil or military, may retire, with the view of being re-employed, and drawing pension in addition to pay, whether in the general service or in the service of any Local funds.

Article 510 :- When a person who was formerly in the civil or military employment of any Government in India obtains re-employment, whether temporarily or permanently, in Government service or in the service of the Local fund, it shall be incumbent on him to declare to the appointing authority the amount of any gratuity, bonus or pension granted to him in respect of the previous employment. The authority reappointing him shall specifically state in the order of reappointment whether any deduction is to be made from pension or salary as required by the rules in this chapter and shall communicate a copy of the order to the Audit officer.

Note :- The principle of this article applies in the case of continued employment from Government service. The amount of pension to be declared is that sanctioned originally (i.e. it shall be inclusive of any amount that may have been commuted (vide Articles 524 B, 524 C)

Article 510-A :- The attention of every officer who is re-employed should be specifically called to the provisions of this chapter by the authority re-employing him, and, whenever he becomes aware of such an appointment, by the Audit Officer, but the failure of such authority to do this will not be admitted as a ground for conducting any breach of the regulations contained in this chapter.

Article 510-B :- Notwithstanding anything contained in the rules in this chapter, a wound or other extra-ordinary pension sanctioned and a wound or injury or disability pension or disability addition to pension awarded under

the military rules shall continue to be drawn by a retired Government servant, civil or military, during re-employment or continued employment, and shall be subject only to the conditions of its award. The amount of such pension or addition to pension shall not be taken into account when fixing the pay during re-employment or continued employment.

Note :- Where military pension is consolidated and service and disability elements are not explicitly differentiated, the total pension may be split up in the following manner. The service portion of the pension will be represented by the service pension earned or, if no service pension has been earned, by the proportionate service pension calculated with reference to the minimum ordinary pension admissible for the rank and the actual length of service rendered. In calculating this service element, an amount of fifty paise being ignored. The disability portion of the pension will be the balance.

Section - II

Re-employment of a Civil Pensioner

I. After compensation Pension

Article 514 (a) :- An officer who has obtained compensation pension, if re-employed, may retain his pension in addition to his pay, provided that if he is re-employed in a post paid from consolidated fund, the pension shall remain wholly or partly in abeyance, if the sum of the pension and the interim pay on re-employment exceeds his substantive pay at the time of his discharge, that is, an officer can draw so much of pension only as will make his initial pay plus pension equal to his substantive pay at the time of his discharge. Once the amount of the pension has been fixed in conformity with the above condition, the officer shall be entitled to receive the benefits of increments in his new scale or promotion to another scale or post without a further corresponding reduction in pension, nor shall the amount of pension so fixed be varied during leave. In the case, however, if a pensioner is re-employed in either a permanent or temporary appointment for 'bonafide' temporary duty lasting for not more than an year, the Government or, in cases where the pension does not exceed Rs.10/- a month, the officer who controls the establishment of which the pensioner is to be employed, may allow the pension to be drawn in whole or in part even though the sum total of pay and pension exceeds his substantive pay at the time of discharge.

Note 3 under Article 514 (a) :- Government may permit an officer who has obtained a compensation pension and is afterwards re-employed in a permanent or temporary appointment duly sanctioned by competent authority, to draw his full pension, in addition to the pay and allowances of the appointment, irrespective of the period of such re-employment.

Note 4 under Article 514 (a) :- The Government may delegate its power under this Article to Heads of Departments, in respect of pensioners whose re-employment they are authorised to order.

Article 514 (b) :- If his re-employment is in qualifying service, he may either retain his pension [subject to the proviso of clause (a)] in which case his former service will not count for future pension or cease to draw any part of his pension and count his previous service. Pension intermediately drawn need not be refunded.

Note :- An officer counts his previous service under Clause (b) if on re-employment his pension remains wholly in abeyance under the proviso to clause (a).

Article 516 :- If an officer does not, within three months from the date of his re-employment exercise the option conceded by Article 514, of ceasing to draw pension and counting his former service, he may not thereafter do so without the permission of the Government.

II. After Invalid Pension :

Article 519 :- There is no bar to the re-employment of an officer, who has regained health after obtaining invalid pension, or if an officer is invalidated as being incapacitated for employment in a particular branch of the service, to his re-employment in some other branch of the service. The rules in such a case as to refunding gratuity, drawing pension and counting service are the same as in the case of re-employment after compensation pension.

III. After superannuation or Retiring Pension :

Article 520 :- An officer who is in receipt of a superannuation or retiring pension shall not be re-employed or continue to be employed in service paid from the consolidated fund or from a local fund, except on public grounds, provided that sanction to re-employment or extension of the term of employment may be given -

- (i) by Government, or
- (ii) by any authority subordinate to Government to whom the Government may delegate its power under this Article, in respect of pensioner re-employed in establishment under the control of such authority.

Note :- Government may declare that the restrictions contained in this Article shall not apply to any particular local fund or class of local funds in its territories or that they shall apply subject to such modifications as it may direct.

Article 521:- The authority competent to fix the pay and allowances of the appointment in which the pensioner is employed shall determine whether his pension shall be held wholly or partly in abeyance. If the pension is drawn wholly or in part, such authority shall take the fact into account in fixing the pay to be allowed to him.

Note :- Where the employment is in service paid from local fund, the authority determining whether the pension shall be wholly or partly held in abeyance shall be, either -

- (i) the authority administering the local fund, if so empowered by the Government by special or general orders in this behalf, or
- (ii) in any other case, the Government or such other authority as the Government may prescribe.

Fixation of Pay on re-employment :

I. (a) : In respect of Government servants retired on or after 1.7.1992 with the benefit of Revised Scales of Pays of 1993 or in respect of pensioners (whose pension has been consolidated in terms of G.O.Ms.No.239, Finance & Planning (FW.P.I) Department, dt. 4.6.1993 read with G.O.Ms.No.77, Finance & Planning (FW.P.I) Department, dt. 23.2.1994) re-employed in State Government service on or after 1.7.1992, their re-employment should be in the Revised Scales of Pay 1993 corresponding to the post in which they are re-employed. Their pay should be regulated in accordance with the following provisions :

- (i) Re-employed pensioner shall be allowed to draw pay only in the prescribed scales of pay for the posts in which they are re-employed. No protection of the scales of pay of the posts held by them prior to retirement shall be given.

- (ii) In all cases where the pension is fully ignored the initial pay on re-employment shall be fixed at the minimum of the scale of pay of the re-employment post.
- (iii) In cases where the entire pension and pensionary benefits are not ignored for pay fixation, the initial pay on re-employment shall be fixed at the same stage as the last pay drawn before retirement. If there is no such stage in the re-employed post, the pay shall be fixed at the stage below that pay. If the maximum of pay scale in which a pensioner is re-employed is less than the last pay drawn by him before retirement his initial pay shall be fixed at the maximum of the scale of pay of the re-employed post. Similarly, if the minimum of the scale of pay in which a pensioner is re-employed is more than the last pay drawn by him before retirement, his initial pay shall be fixed at the minimum of the scale of the pay of the re-employed post.
- (iv) In all these cases, the non-ignorable part of the pension shall be reduced from the pay so fixed.
- (v) Once the initial pay of a re-employed pensioner has been fixed in the manner indicated above, he may be allowed to draw normal increments in the time scale of the post to which he is appointed as if the pay had been fixed at the minimum or the higher stage, as the case may be (i.e. before an adjustment on account of pension is made) provided that the pay and gross pension taken together should not at any time exceed *[Rs.10,380/-] p.m.
- (vi) In all cases where the above limits are exceeded, the pension and other retirement benefits may be paid in full and the necessary adjustments made in the pay so as to ensure that the total of pay and pensionary benefits is within the prescribed limit.
- (vii) The re-employed pensioner will, in addition to pay as fixed above, shall be permitted to draw separately any pension sanctioned to him and to retain any other form of retirement benefits.
- (viii) For purpose of calculation of D.A., H.R.A., C.C.A., the aggregate of re-employed pay fixed plus pension shall be taken as the basic pay.

- (ix) The re-employed pensioners are not eligible for relief on pension during the period of re-employment and the pension disbursing officers should obtain a certificate of non re-employment from the pensioner twice a year i.e. January and July.

(b) In respect of Government servants re-employed in the state Government service before 1.7.1992 and continuing on re-employment beyond that date, (irrespective whether they have retired with or without a pension and or Gratuity or any other retirement benefits i.e., Contributory Provident Fund etc., from a Civil post or from the Armed Forces) their pay shall be regulated as follows :

- (i) The pay of the re-employed pensioners, already fixed in the pre-revised scales in accordance with the provisions contained in G.O.Ms.No.341, Finance & Planning (FW.PSC) Department, dt. 14.12.1987 may be fixed in the Revised Pay Scales of 1993 in accordance with the provisions of G.O.(P) No. 162, Finance & Planning (FW.PC.I) Department, dt. 20.5.93 read with G.O.(P)No.187, Finance & Planning (FW.PC.I) Dept, dt. 19.1.1994.
- (ii) The re-employed pensioners should exercise their option in the manner laid down in G.O.(P) No. 162, Finance & Planning (FW.PC.I) Department, dt. 20.5.93 read with G.O.(P)No. 187, Finance & Planning (FW.PC.I) Department, dt. 19.1.1994, within three months from 2.4.1994, failing which they should be deemed to have opted to Revised Pay Scales 1993 w.e.f. 1.7.1992.
- (iii) Once the pay of the re-employed pensioner is fixed as in (i) above, he may be allowed to draw periodical increments in the Revised Pay Scales 1993, provided the pay and gross pension taken together do not, at any time, exceed *[Rs. 10,380/-] p.m.
- (iv) The provisions contained in items (iv), (vi), (vii), (viii) & (ix) of (a) above are also applicable to these re-employed pensioners.

(c) The principles contained in items (a) & (b) above are not applicable to :-

- (i) All India Service Pensioners who are re-employed after 1.7.1992;
- (ii) Employees of the Industrial and Commercial undertakings of Government.

- (iii) Contingent establishment
- (iv) Part-time employees of the Government
- (v) Ex-combatant clerks
- (vi) Judges of High Court & Supreme Court; and
- (vii) Those employed on contract.

[G.O.Ms.No.201, Fin & Plg (FW.PSC) Dept., dt. 2.4.1994]

d) ¹[Para 10 in respect of re-employed pensioners of All India Services the limit shall be Rs. 26,000/- w.e.f. 1-1-96]

II. The following standard terms & conditions are applicable to the civil pensioners re-employed in Government.

(1) Period of re-employment :

The exact period for which the re-employment is sanctioned by the competent authority should be specified. (It should be specifically stated that the re-employment is liable to be terminated at any time without issuing any notice or assigning any reasons, if the need for such re-employment ceases, even before the completion of the period of re-employment sanctioned by the Competent authority).

- | | |
|---|--|
| <ul style="list-style-type: none"> (2) Pay on Re-employment. (3) Annual Increment. (4) Dearness Allowance. (5) House Rent Allowance. (6) Compensatory Allowance. | These should be allowed in Accordance with the instructions issued vide G.O.Ms.No.201, Finance & Planning (FW-PSC) Department, dt. 2-4-1994. |
|---|--|

(7) Special Pays and other allowances :

During the period of re-employment, only such Special Pays and other allowances which are attached to the post in which the Pensioner is re-employed, should only be allowed.

1. Item (d) IX of Rule of fixation of pay on re-employed was substituted by G.O.Ms.No.12, F&P (FW.PSC) Dept., dt. 17-2-98. The earlier sub clause (d) of IX issued by G.O.Ms.No. 201 F&P (FW.PSC) Dept. dt. 2-4-94 was as follow :-

“In respect of All India Service Pensioners who are re-employed on or after 1-7-92, their pay shall be fixed in accordance with the instructions contained in G.O.Ms.No.341, F&P (FW.PSC) Dept, dt. 14-12-87”

(8) Medical Concessions :

The re-employed pensioners should be allowed the medical concessions in accordance with the Medical Attendance Rules 1972 as amended from time to time and also basing on the executive instructions issued by Government from time to time, which are applicable to the State Pensioners.

(9) Travelling allowances :

During the period of re-employment, the Pensioner shall be allowed the Travelling Allowance and Daily Allowance as tour under the A.P. Travelling Allowance Rules as admissible to the post.

(10) Leave Travel Concession :

During the period of re-employment, the pensioner shall be allowed Leave Travel Concession as follows :

- (a) If the Pensioner is re-employed immediately after retirement without any break, the normal L.T.C. facility as admissible to the serving State Government employees is to be allowed.
- (b) If the Pensioner is re-employed, after a break between retirement and re-employment, the L.T.C. facility may be allowed only after completion of 5 years of service on re-employment. (Rule 2(b) of L.T.C. Rules)

(11) Leave :

During the period of re-employment, the pensioner should be allowed Leave as admissible to temporary Government Servants.

(Ruling 1 under F.R. 103)

(12) Surrender of Leave :

During the period of re-employment, the pensioner should be allowed surrender leave as admissible to the serving temporary Government Servants.

[G.O.Ms.No. 221, Finance, dt. 23-8-1974 and G.O.Ms.No.316, Finance & Planning (F.R.I), Dt. 25-4-1974]

(13) Encashment of Earned Leave :

- (a) During the period of re-employment, the benefit of encashment of earned leave may be allowed to those who are re-employed

without any gap in service after attaining the age of superannuation.

[G.O.Ms.No.324, Finance, dt. 30-7-1976]

- (b) After the expiry of the period of re-employment, the balance of Earned Leave at credit may be permitted to be encashed subject to the condition that the total period of E.L. permitted to be encashed, at the time of retirement and after the expiry of the period of re-employment put together, should not exceed 240 days.

[Government Memo No. 21016-A/PSC/94, Dt. 23.6.1994 of Finance & Planning (FW-PSC) Department]

III. For the correct determination of pay of Government servants re-employed in Government service, as per rules, the competent authorities, should obtain the following information in respect of all officers viz, Gazetted, non-gazetted officers and last grade Government servants from the Audit Officer who reported on the title to the pension etc.

- (i) Post held substantively on the date of retirement and substantive pay in that post together with scale of Pay.
- (ii) Other posts if any, held in an officiating capacity on the date of retirement and officiating pay drawn in the post together with the scale of pay.
- (iii) In the case of (ii) above, the dates of actual officiation.
- (iv) (a) Special pay, Provisional pay and deputation allowance if any, drawn on the date of retirement and the period for which it was drawn continuously and whether he was holding a permanent post on that date.
- (b) The portion counted as emoluments for pension should be indicated.
- (c) Gross pension, including the amount commuted, particulars of Pension Payment Order, to be quoted.

[G.O.Ms.No.288, Finance and Planning (FW.Pen.I) Department, dt. 16.6.1972]

IV. Competent authorities after getting the above information, should fix the pay of the re-employed officers as per the provisions contained above,

in consultation with Government in Finance & Planning (Fin.Wing) Department and communicate the same in the sanction letter to the Accountant General.

[G.O.Ms.No.288, Finance and Planning (FW.Pen.I)
Department, dt. 16.6.1972]

V. In cases where there has been a delay in the sanction of pension for which reason the amount of pension is not known on the date of re-employment, the officer may be allowed to draw the pay last drawn by him before retirement keeping the pension in abeyance.

[G.O.Ms.No.288, Fin & Plg (FW.Pen.I) Dept., dt. 16.6.1972]

V. (a) Revised orders of fixation of pay on re-employed pensioners in terms of RPs 1999 :-

The pay of the re-employed pensioners shall be regulated in accordance with provisions indicated below :

1. Re-employed pensioner shall be allowed to draw pay only in pay scales of pay for the posts in which they are re-employed. No protection of the scales of pay of the posts held by them prior to retirement shall be given.
2. (a) In all the cases where the pension is fully ignored, the initial pay on re-employment shall be fixed at the minimum of the scale of pay of the re-employed post.

(b) In cases where the entire pension and pensionary benefits are not ignored for fixation of pay, the initial pay on re-employment shall be fixed at the same stage as the last pay drawn before retirement. If there is no such stage in the scale of re-employed post, the pay, shall be fixed at the stage next above the pay last drawn. If the maximum pay of the scale in which pensioners is re-employed, is less than the last pay drawn by him, initial pay shall be fixed at the maximum of pay of the re-employed post. Similarly, if the minimum pay of the scale in which pensioner is re-employed, is more than the last pay drawn by him, initial pay shall be fixed at the minimum of pay of the re-employed post.
- (c) In all the cases, the non-ignorable part of the pension shall be reduced from the pay so fixed.

- (d) Once the initial pay of the re-employed pensioner has been fixed, he is eligible for normal increments in the time scale of the post to which he is appointed as if the pay had been fixed at the minimum or the higher stage, as the case may be (i.e., before an adjustment on account of pension is made) provided that the pay and gross pension taken together should not exceed at any time the maximum of the pay prescribed in the pay scales in force. (Now it is Rs. 19,645 for the State Pensioners and Rs. 26,000 for IAS pensioners).
- (e) In these orders, unless the context otherwise require-
- (i) PENSION means the gross monthly pension and/or pension equivalent of retirement gratuity and/or pension equivalent of gratuity or Government's contribution to Contributory Provident Fund and / or other retirement benefits, if any payable under the Andhra Pradesh revised Pension Rules, 1980 or the relevant rules of the Government of body under which re-employed pensioners was serving prior to his retirement and Consolidated from time to time. Where pension has been commuted partly or fully, pension means the gross pension payable prior to commutation.
- (ii) LAST PAY drawn means the actual pay drawn before his retirement on which his original pension was sanctioned.
3. In all the cases where the maximum limit prescribed above are exceeded the pension and other retirement benefits may be paid in full and the necessary adjustments made in the pay so as to ensure that the total of pension and pay is within the prescribed limits.
4. The re-employed pensioner shall be permitted to draw separately in addition to pay, any pension sanctioned to him and to retain any other form of retirement benefits.
5. The Dearness Allowance, House Rent Allowance, City compensatory Allowance etc., shall be calculated on the aggregated amount of pay in the re-employed post and the pension treating the same as basic pay.
6. The re-employed pensioners are not eligible for dearness relief on pension during period of re-employment and

the pension disbursing officers should obtain a certificate of non-re-employment from the pensioners twice in a year i.e. in the months of January and July.

7. The standard terms and conditions of re-employment issued in the reference third read above will continue in force.
8. The pensioners who are on re-employment as on the date are eligible for re-fixation of their pay in terms of these orders based on the consolidated pension and revised pay scales.
9. These orders are come in force from date 16-10-2000.
10. These orders are applicable to all Governments employees who are re-employed or appointed after retirement and continuing on re-employment, other than those employed on contract basis, whether they have retired with or without a pension and or gratuity or any other retirement benefits i.e. Contributory Provident Fund etc., from Civil posts or from the Armed Forces.
11. These orders will not apply to the employees of the Industrial and Commercial Undertakings of Government and Contingent Establishment and part-time employees of the Government, Judges of High Court and Supreme Court.

[G.O.Ms.No.145, Finance (FW.PSC) Dept., dt. 16-10-2000]

VI. In case of commutation of Pension by re-employed Pensioners

Article 524-B :- In the case of a pensioner who is re-employed in Government service or in the service of a Local Fund and who commutes a portion of his pension after such re-employment, the amount of pension which the pensioner is entitled to draw under the rules in this section, shall be the amount to which he would have been entitled had there been no communication, less the amount commuted.

In the case of a pensioner whose pension is held wholly in abeyance during such re-employment, and who commutes a portion of his pension during this period, his pay during re-employment shall be reduced by the amount of pension commuted with effect from the date on which the commutation becomes absolute. In the case of a pensioner whose pension is held

partly in abeyance during such re-employment and who during this period, commutes, a portion of his pension in excess of the portion actually drawn, his pay during re-employment shall be reduced, with effect from the date on which the commutation becomes absolute, by an amount representing the difference between the portion of pension commuted and the portion of pension drawn, until the commutation.

Article 524-C :- In the case of pensioner a portion of whose pension has been commuted before re-employment, the original amount of the pension should be taken into consideration in fixing the total receipts during re-employment or continued employment and not merely the uncommuted pension.

Note :-

- (a) (i) Pension equivalent of Retirement Gratuity need not be deducted from the pay fixed during re-employment w.e.f. 1.4.90.
- (ii) In respect of those re-employed prior to 1.4.1990 the pay shall be refixed w.e.f. 1.4.1990, without taking into account the pension equivalent of Gratuity.

[G.O.Ms.No.375, Fin & Plg (FW.PSC) Dept., dt. 19.10.1990]

- (b) Pension equivalent of Gratuity was ordered to be restored to those pensioners who opted to the DCRG benefit as per G.O.Ms.No. 396, Finance & Planning (FW.PI) Department, dt. 22.9.1962, (i.e., those Government servants opted to continue in C.S.Rs.)

[G.O.Ms.No. 254, Fin & Plg (FW.Pen.I) Dept, dt 4.8.1989]

- (c) (i) The limit of Rs.2,750/- occurring in two places in clause (d) and in clause (f) of ruling 3 under Article 521 of C.S.Rs. was enhanced to Rs.3,500/-

[G.O.Ms.No.261, Fin & Plg (FW.PI) Dept., dt. 25.5.1980]

- (ii) Consequent on the introduction of Revised Scales of Pay 1986, w.e.f. 1.7.1986, revised orders were issued for regulating the pay of the re-employed pensioners in two parts.

Part I :- regulating the pay of those persons re-employed prior to 1.7.1986; and

Part II :- regulating the pay of the those re-employed for the first time, after 1.7.1986.

In both the above cases, the pay fixed on re-employment plus pension, put together, should not exceed Rs. 8.000/- p.m.

[G.O.Ms.No.341, Fin & Plg (FW.PSC) Dept., dt. 14.12.1987]

Section - III

Re-employment of a Military Pensioner

Article 525 :- Except where it is otherwise expressly provided, the rules in section II of this chapter do not apply to a military officer, departmental officer, warrant or non-commissioned officer or soldier who is taken into or allowed to continue in civil employ (after he has been granted a pension under military rules). The claims of such an officer to salary in the civil department are governed by Articles 526 to 528. His pension for service in the Civil department will not be effected by his military pension.

Article 526 :-

- (a) Where a pensioner formerly in military service obtains employment in the civil department after having been granted a military pension and continues to draw his military pension, the authority competent to fix the pay and allowances of the post in which he is re-employed, shall take into account the amount of pension, including such portion of it as may have been commuted.
- (b) Where a military officer, departmental officer, warrant or non-commissioned officer or soldier, who is granted a pension under military rules, while he is in civil employ, draws such pension while he is in civil employ, the authority competent to fix the pay and allowances of the post in civil employ, may, with effect from the date from which the pension is granted, reduce such pay and allowances with reference to such officer or soldier by any amount not exceeding the amount of such pension.
- (c) In cases of military personnel, who retire from the military service before attaining the age of 55 years and are re-employed in civil posts, on or after 22nd December 1971, the pension shown below shall be ignored in fixing their pay on such re-employment.

- (i) In the case of service officers and officers holding Group 'A' posts in civil service, the first Rs.500/- of pension;
- (ii) In the case of personnel below commissioned officer's rank and officers holding group 'B' or lower posts in civilian side, at the time of retirement, their entire pension.

Note :- The pension for the purpose of these order includes other forms of retirement benefits.

Article 528-B :- The Pension of the heir of an Indian military officer or non-commissioned officer or soldier, or the heir of a medical subordinate, will during employment in any civil department, merge in his salary.

This position is in accordance with the executive orders issued in G.O.Ms.No.223, Finance & Planning (FW.P.I) Department, dt. 19.7.1986, read with G.O.Ms.No.18, Finance & Planning (FW.P.I) Department, dt. 30.1.1987.

Note :-

- (a) The limit of Rs. 50/- occurring in sub-clauses (i) & (ii) of clause (c) of Article 526, of Andhra Pradesh Pension Code Volume - I was raised to Rs.125/-

[G.O.Ms.No. 330, Fin & Plg (FW.P.I) Dept. dt 19.12.79]

- (b) Sub-clauses (i) & (ii) of clause (c) of Article 526 Andhra Pradesh Pension Code Volume-I were changed as shown below :
 - (i) In respect of serving officers; the first Rs.250/-
 - (ii) In respect of personnel, below commissioned officer's rank, the entire amount of pension.

[G.O.Ms.No.257, Fin & Plg. (FW.P.I) Dept., dt. 2.9.83]

Section IV

Pension for new service

Article 529 :- Except as provided in Article 525 to 528-B, an officer who, having been discharged with a pension, is subsequently re-employed, may not count his new service for a separate pension. Pension (if any) is

admissible only for the new service combined with the old, the whole being counted as one service.

Article 530 :- If an officer, who has obtained a compensation or invalid pension is re-employed in pensionable service and retains the pension (see Article 514) the pension or Gratuity admissible for his subsequent service is subject to the following limitations, namely, that the Gratuity or the capital value for the pension shall not be greater than the different between the value of the pension that would be admissible at the time of the officer's final retirement, if the two periods of service were combined, and the value of the pension already granted for the previous service.

Article 531 :-

- (a) If a Gratuity received for the earlier service has not been refunded, gratuity or pension (as the case may be) may be allowed for the subsequent service, on condition that the amount of such gratuity or the present value of such pension plus the amounts of previous gratuity shall not exceed the amount of gratuity or the present value of the pension that would have been admissible had the gratuity received for the earlier service been refunded.
- (b) If the amount of such gratuity or the present value of such pension, plus the amount of the previous gratuity, exceed the amount of gratuity or the present value of the pension that would have been admissible if the gratuity received from earlier service had been refunded, the excess must be disallowed.

Article 531-A :- For the purpose of Article 530 & 531, the Capital or present value of pension shall be calculated in accordance with the table prescribed by the Government under the Andhra Pradesh Civil Pensions (Commutation) Rules, 1944.

Section - V

Guidelines for fixation of pay and other terms of retired judges of the Supreme Court and High Courts on their appointment on Commission, Committees of Enquiry

The Government of India, Ministry of Law & Justice (Department of Justice) New Delhi, in their Letter No.24/28/80 Justice, Dt. 20-10-1987 issued the following guidelines in regard to fixation of pay and other

terms of retired judges of Supreme Court and High Courts, on their appointment on Commission/Committee of Enquiry.

A. Retired Judges re-employed on whole-time basis :

- (i) Pay, which together with pension and pension equivalent of other forms of retirement benefits, may be restricted to Rs.8,000/- per month in case of retired High Court Judges and Rs. 9,000/- per month in the case of retired Chief Justice of High Courts/Judges of Supreme Court w.e.f. 1-4-1986.
- (ii) Dearness Allowances as payable to officers of All India Services getting pay of Rs.6,700/- per month and above either from the date from which it was admissible to sitting Judges or from the date on which they are appointed to Commissions/Committees of Enquiry, whichever is later.
- (iii) Compensatory (City) Allowance as should be admissible the serving Judges of Supreme Court and High Courts at the Headquarters station of the Committee/Commission.
- (iv) Travelling Allowance and Daily Allowance may be paid according to their entitlement on the rates at the time of their re-employment. They will also be entitled to facility of temporary Government accommodation in Guest Houses / Inspection Bungalows run by the Central Government, wherever available, on payment of normal rent at outstations, of the class to which Government servants of the highest class are eligible.
- (v) Transfer T.A. as admissible to a Government servant of the highest grade from Home Town to Headquarters for joining the Commission/Committee and from Headquarters to Home Town at the end of assignment.
- (vi) Rent free furnished accommodation or house rent allowance at 12 ½ % of pay in lieu there of subject to a maximum of Rs.1,000/-
- (vii) Medical facilities of CGHS may be made available. Where CGHS is not available they may be entitled to medical facilities as available to Cabinet Ministers.
- (viii) Leave as admissible to other re-employed pensioners under C.C.S. (Leave)Rules, 1972.
- (ix) L.T.C.for self and family as admissible to re-employed pensioners and the entitlement will be that of the highest grade in Central Government.

- (x) Conveyance facilities may be made available as admissible to the serving judges at the time of their re-employment.

B. Retired Judges re-employed on part-time basis etc :-

If the quantum of work does not justify whole-time employment in case where a re-employed Judge wishes to make his headquarters the place, where he has taken up residence after retirement instead of the headquarters of the Commission/Committee, there should be no whole-time appointment and accordingly no salary would be admissible. In case of such part-time employment, the re-employed Judges will be eligible to get travelling allowance and facility of temporary Government accommodation while on tour in connection with the Commission/Committee, as admissible under A(iv) above and daily allowance at the following rates :-

- (a) Retired Chief Justice of India Rs.120/- per day
- (b) Retired Chief Justice of High Court or retired Judge of High Court Rs. 100/- per day
- (c) Retired Judge of High Court Rs.90/- per day

This daily allowance will be admissible only for the actual days spent on the Commission's / Committee's work, and no other concession by way of boarding / lodging or transport will be admissible. If the place of normal residence happens to be the same as the headquarters of the Commission / Committee and no salary is given, a 'per diem' honorarium equal to the above rates, may be allowed.

[Endt. No. 2176/Spl.B/87-1, dt. 24-10-1987 of GA (Spl-B) Department read with UO Note No.2771/SC.F/8824, dt. 18-7-1990 GA (SC-F) Department]

APPENDIX - III

Invalid Pension/Medical Examination

Extracts of the provisions contained in Andhra Pradesh Pension Code

Article 441 :- An invalid pension is awarded, on his retirement from the public service, to an officer who, by bodily or mental infirmity, is permanently incapacitated for the public service or for the particular branch of it to which he belongs.

Rulings

1. [Not printed].

2. If a Government servant who, under the conditions of his service, is liable to be deputed for military duty is found physically unfit for such duty when called upon, he is liable to be invalidated from service, See Article 441. A decision to invalid such Government servant may not however, be given effect to if a Medical Board or other competent medical authority is of opinion that the Government servant concerned may become fit for military duty if he undergoes suitable medical or surgical treatment. If, on the other hand, the Government servant declines to undergo the treatment, he will be invalidated and his case will not be considered as one of the complete and permanent incapacity for service and he will not as a matter of right be entitled to any pension. It is open to the Government to decide in such case whether any pension should be allowed and if so, whether it should be the full or a reduced pension.

Article 442 :- An officer applying for an invalid pension shall submit a medical certificate of incapacity in the manner specified below :-

(a) If the officers submitting the application is on leave, elsewhere than in India, then the Medical examination shall be arranged through the Indian Missions abroad by a Medical Board consisting of a physician, Surgeon and an Ophthalmologist, each of them having the status of a consultant. The service of doctors approved for the officers and staff of the Mission concerned shall be utilised for this purpose, provided that they fulfil the above conditions. A lady doctor shall be included as a member of the Medical

Board whenever a woman candidate is to be examined.

(b) If the officer submitting the application is in India, then the examining medical authority shall be -

(1) A Medical Board, in the case of all Gazetted Government servants and those non-gazetted Government servants, whose pay, as defined in rule 9 (21) of the Fundamental Rules exceeds 1[Rs.2840/-] per mensem.

(2) A Civil Surgeon or a District Medical Officer or Medical Officer of equivalent status in other cases.

(c) Except in the case of the officer on leave elsewhere than in India, no medical certificate of incapacity for service may be granted unless the applicant produced a letter to show that the head of his office or department is aware of his intention to appear before the Medical Board/Officer. The Medical Board/Officer shall also be supplied by the head of the office or department in which the applicant is employed, with a statement of what appears from official records to be the applicant's age. Where the applicant has a service book, the age recorded therein shall be reported.

(d) In the case of civilian in the various administrative services who, under an agreement, are liable for field service, incapacity for service, must be established by a Military Medical Board the members of which will attest the medical certificate.

Rulings

1. The Medical Certificate referred to in this Article should invariably be drawn up in Medical Form No. 1-17 (Civil Medical Form No.32)
2. The system of taking finger-prints by Medical Officers on the medical certificates in the case of invalid pensions and communication

1. The expression "Rs. 2840" was substituted by G.O.Ms.No.405, Finance & Planning (FW.P.I) department, dt. 15.12.1993 w.e.f. 1.1.1993.

Note :- The monetary limit of Rs. 500/- contained in Article 442 (b) (I) was enhanced to Rs. 750/- by G.O.Ms.No.274, Finance & Planning (FW.P.I) department, dt. 19.7.1985, and to Rs. 1450/- by G.O.Ms.No.19, Finance & Planning (FW.P.I) department, dt. 16.1.1989.

of pension should remain in force.

3. Commissioned Medical Officers, District. Medical Officers and Civil Surgeons are alone authorised to grant certificates of un-fitness for further service.
4. Honorary Surgeons and Physicians may issue certificates, invaliding for further service, Government servants who are patients in their wards on receipt of a requisition from the heads of departments to which the Government servant belongs.

Such invaliding certificates issued in the cities of Hyderabad and Secunderabad should be countersigned by the Director of Medical Services.

5. All cases in which it is certified that the incapacity for service is due to irregular, intemperate habits should be submitted to Government for orders through the proper channel, together with the opinion of the Director of Medical services.
6. The countersignature of the Director of Medical Services in the invalid certificates of an officer serving in the mofussil is not necessary. But all cases in which the Medical Officer certifies that the incapacity of an officer is due to irregular or intemperate habits, should be submitted to Government through the proper channel together with the opinion of the Director of Medical Services for the orders of Government.
7. The Government have decided that in the case of non-gazetted mofussil police officers residing in Hyderabad or Secunderabad during their period of leave the certificate of unfitness for further service should be granted by the Police Surgeon.
8. The Government may dispense with a medical certificate of incapacity for further service in a case of gratuity and sanction the application.
9. All non-gazetted Government servants as to whose fitness for further service there may be doubt, should unless they happen to be absent in other district, on long leave, be sent for examination before the District Medical Officer of the district in which they are

serving. Where a Government servant's jurisdiction falls within more than one Revenue district, he may be required to appear before the District Medical Officer of such district as may be departmentally convenient. If, in special cases, this procedure has necessarily to be departed from, the reasons therefor should be recorded in writing and communicated to the Commissioned Medical Officer who is asked to examine the applicant.

10. Invaliding medical certificates under this article should be given by Medical Officers registered under Medical Registration Act and if any doubt arises in a particular case, it should be referred to the Director of Medical Services for decision or countersignature.
11. The Medical Superintendent, Union Mission Tuberculosis Sanatorium, Madanapalle, is deemed to be a Civil Surgeon for granting invaliding certificates to Government servants under his treatment for tuberculosis provided that he is registered under the Medical Registration Act. The invaliding certificates should be countersigned by the Director of Medical Services.
12. The disease from which an applicant is suffering is curable by an operation, but this, he refuses to undergo and is therefore invalided. In these circumstances no pension or gratuity is admissible. The Government consider that each case of invalidation on account of a curable disease should be decided on its merits. The A.G. is requested to forward such cases for the orders of Government.

Article 443 :- (a) A succinct statement of the medical case, and of the treatment adopted, should, if possible, be appended.

(b) If the Examining Medical Officer, although unable to discover any specific disease in the officer, considers him incapacitated for further service by general debility while still under the age of fifty-five years, he should give detailed reasons for his opinion, and, if possible a second medical opinion should always, in such a case be obtained.

(c) In a case of this kind special explanation will be expected from the head of the office or department, of the grounds on which it is proposed to invalid the officer.

Article 444 :- A simple certificate that inefficiency, is due to old-age or natural decay from advancing years, is not sufficient in the case of an officer whose recorded age is less than fifty-years, but a Medical Officer is at liberty, when certifying that the officer is incapacitated for further service by general debility, to state his reasons for believing the age to be understand.

Form of Medical Certificate elsewhere than in India

Article 445 :- The form of medical certificate given by the Medical Board arranged by the Indian Mission abroad, in respect of an officer applying for invalid pension while on leave elsewhere than in India, shall be as follows :-

Form

We have carefully examined Mr.
 Taking into account all the facts of the case as well as his present condition, we consider that he is incapable of discharging the duties of his situation and that such incapability is likely to be permanent. His incapacity does not appear to us to have been caused by irregular or intemperate habits.

In our opinion his incapacity is the result of irregular or intemperate habits.

Note :- If the incapacity does not appear to be complete and permanent, the certificate should be modified accordingly and the following addition should be made in the form. "We are of opinion that A/B, is fit for further service of a less laborious character than that which he has been doing or may, after resting for months, be fit for further service of a less laborious character than that which he has been doing".

[G.O.Ms.No.37, Finance Department, dt. 14-2-1974]

Article 446 :- If any doubt arises regarding the validity of a certificate by the Medical Board arranged by the Indian Mission abroad the Audit Officer must not, of his own motion, reject the certificate as invalid, but must submit the matter for the decision of the Government.

Note :- Government may delegate its power under this article to Heads of Departments.

Forms of Medical Certificate in India

Article 447 :- (a) The form of the certificate to be given respecting an officer applying for pension in India is as follows :-

Certified that I (We) have carefully examined A.B. son of C.D. in the
 His age is by his own statement years any by appearance about years. I (We) consider A.B. to be completely and permanently incapacitated for further service of any kind (or in the department to which he belongs) in consequence of (here state disease or cause). His incapacity does not appear to me (us) to have been caused by irregular or intemperate habits.

Note :- If the incapacity is the result of irregular or intemperate habits, the following will be substituted for the last sentence :-

“In my/(our) opinion his incapacity is directly due to
 has been accelerated or aggravated by irregular or intemperate habits”.

[G.O.Ms.No.2107, Finance, dt. 2.11.1959]

If the incapacity does not appear to be complete and permanent, the certificate should be modified accordingly and the following addition should be made : I am (we are) of opinion that A.B. is fit for further service of a less laborious character than that which he has been doing (or may, after resting for months, be fit for further service of a less laborious character than that which he has been doing).

(b) The object of the alternative certificate of partial incapacity is that an officer should, if possible be employed even on lower pay, so that the expenses of pensioning him may be avoided. If there be no means of employing him even on lower pay, then he may be admitted to pension; but it should be considered whether, in view of his capacity for partially earning a living, it is necessary to grant to him the full pension admissible under rule.

Special Precautions in the Police

Article 449 :- Superintendents of Police should be on their guard against

endeavours to retire on invalid pension by officers who are capable of serving longer.

Article 450 :- Medical Officers should confine themselves recommending leave so such policemen as are not likely to benefit by a further stay in hospital and should not certify that a policeman is incapacitated for further service unless they are officially requested to report upon his incapacity for further service.

Article 451 :- Medical Officers should be specifically searching in their examination of the physical unfitness of every applicant for pension, and, whenever the number of applicants for pension is large, the examination should, if possible, be conducted by two Medical Officers.

Restrictions

Article 452 :- An officer discharged on other grounds has no claim under Article 441 even although he can produce medical evidence of incapacity for service.

Article 454 :- If the incapacity is directly due to irregular or intemperate habits to pension can be granted. If it has not been directly caused by such habits, but has been accelerated or aggravated by them, it will be for the authority by which the pension is grantable to decide what reduction should be made on this account.

Rulings

1. The mere fact that an officer has suffered from syphilis is not sufficient to bring him under the operation of this article, provided there is nothing against his character in other respects. In the event of his retirement being necessitated by such cause, the record of his service should be examined. The presumption may be against the officer, but it should not be accepted as other than a presumption and should be viewed as capable of being completely rebutted by the general evidence as to character and conduct.

2. It is for the authority, which is empowered to sanction his pension or gratuity, to decide whether the incapacity is the result of irregular or in-

temperate habits. The Audit Officer should certify the applicant's title to pension or gratuity with some such proviso as the following :-

“Provided that the sanctioning authority is of opinion, on consideration of the Medical certificate and other evidence as to habits and character, that the incapacity has not been proved to be caused by irregular or intemperate habits”.

3. (a) A Government servant reported to be suffering from leprosy or syphilis should not at once be invalided but should be granted such leave as may be necessary, but not exceeding the amount to his credit to enable him to undergo proper treatment and he should be invalided from service in the former case only if after undergoing the treatment for the full period of the leave to his credit he is still certified to be infected with the disease, and in the latter case only if he refused to undergo the treatment prescribed by competent medical authority or if such authority considers the treatment has failed.

(b) The following instructions have also been issued by Government for the guidance of medical officers in cases of syphilis and leprosy :-

- (i) Syphilis and leprosy are amenable to treatment.
- (ii) A Government servant reported to be suffering from the diseases need not necessarily be invalided from service.
- (iii) He may be granted such leave as it necessary but not exceeding the amount which he has to his credit in order to enable him to undergo proper treatment.
- (iv) A Government servant who is suffering from these diseases and who refused to undergo the treatment prescribed by competent medical authority or where such authority considers that the treatment has failed, is liable to be invalided from service.
- (v) The question of the grant of an invalid pension will be decided on the merits of the case.
- (vi) A Government servant who has been granted leave to undergo treatment for syphilis should be allowed to return to duty only on the production of a certificate from the Director of the King Institute, Guindy, or other recognized laboratory, that his

Wasserman reaction has been negative for two consecutive examinations made at an interval of three months or, if the head of office is satisfied that adequate facilities for continued treatment exist at the station to which the individual is posted. In the case of Government servants under the treatment of a Government Medical Officer, the Wasserman test will be conducted free of charge at a Government laboratory.

(c) If, however, he actually undergoes the treatment prescribed while under regular leave due, there is no objection to the grant of leave not due in continuation thereof.

Article 455 :- An officer who has submitted under Article 442, a medical certificate of incapacity for further service shall, if he is on duty, be invalidated from service from the date of relief of his duties, which should be arranged without delay on receipt of the medical certificates, or if he is granted leave under the subsidiary rule 24 under rule 74 (a) contained in Annexure II-Part I of the Fundamental Rules, on the expiry of such leave, if he is on leave at the time of submission of the said medical certificate, he shall be invalidated from service on the expiry of that leave or extension of leave if any granted to him under subsidiary rule 24 under rule 74 (a) contained in Annexure II - Part I of the Fundamental Rules and if the medical authority has declared a Government servant fit for further service of less laborious character than that which he has been doing he may, if possible, be employed on lower pay and if there be no means of employing him even on a lower pay, he shall be admitted to pension.

APPENDIX IV

Important provisions in A.P. Civil Pensions (Commutation) Rules 1944, and important orders issued by Government in regard to Commutation of Pension and Restoration of Commuted portion of Pension.

1. Applicability :-

The A.P. Civil Pensions (Commutation) Rules, 1944 are applicable to all Government servants under the rule making control of the Government of Andhra Pradesh.

[Rules 2 of A.P. Civil Pensions (Commutation) Rules, 1944]

2. Commutation of Pension :-

a) A Government servant to whom the A.P. Civil Pension (Commutation) Rules 1944 apply, shall subject to the conditions herein after specified, be allowed to commute for a lump payment any portion not exceeding one third of the pension granted to him by the State Government

Based on the recommendations of PRC, 1999 the limit for commutation of pension under A.P Civil Pension (commutation) rules 1944 shall be enhanced to 40% of the pension sanctioned to the pensioner from 1-4-99. All other provisions for this purpose shall remain unchanged.

[G.O.Ms.No. 158, F&P (FW.Pen.I) Dept., dt 16-9-99 w.e.f.1-4-99]

Provided that -

(i) the expenditure involved can be meet from the sanctioned budget grants; and

(ii) the residue of the pension after the commutation, together with the uncommuted portion of any permanent pension or pensions payable to the Government servant by a local body or by any Government in India shall not be less than Rs. 370/- (Rupees three hundred and seventy only)

[Rules 3(1) of Commutation Rules as amended in G.O.Ms.No.239, Finance & Planning (Finance Wing-Pension.I) Department, dated 16.9.1991 and further amended in G.O.Ms.No.90, Finance & Planning (Finance Wing Pension.I) Department, dated 8.3.1994 w.e.f. 16.9.1991]

(iii) The minimum pension is inclusive of commutation portion of pension. As such commuted portion of pension will be deducted from the minimum pension of Rs. 1,275/- p.m. while making monthly disbursement w.e.f.

1.4.99, except of pensioners whose commutation is restored as per the existing orders.

[As per para 16 of G.O.(P).No.156, F&P (FW.Pen-I) Dept. dt.16-9-99]

b) The portion of the Pension to be Commuted should consist of whole rupees.

(Note :- Rule 3 (1) of Commutation Rules)

(c) Notwithstanding anything contained in sub rule (1) of rule 3 of A.P. Civil Pensions (Commutation) Rules 1944 the State Government may in their discretion, refuse Commutation of Pension in the case of a pensioner who has been guilty of grave misconduct which would, in their opinion have justified the withholding of his pension under Art 351 of the CSRs.

(Rule 3 (2) of Commutation Rules)

d) A Government servant against whom judicial or departmental proceedings has been instituted or a pensioner against whom any such proceeding has been instituted or continued under Art 351-A of the C.S.Rs shall not be permitted to Commute any part of his pension during the pendency of such proceedings.

(Rule 3 (3) of Commutation Rules)

e) A Government servant to whom a compassionate allowance is sanctioned under Art-353 of CSRs/241 of HCSRs, may be allowed to commute for a lump payment, any portion of such allowance according to these rules, with the permission of the Government in Finance Department, subject to the condition that he should produce proof that the commutation amount so sanctioned should be invested by him for the permanent benefit of his family. For this purpose, the commuter, shall apply for permission to commute his compassionate allowance to the Secretary to Government, Finance Department, along with an undertaking duly certified by a Gazetted Officer of this State Government in the form prescribed in Annexure I-A to the Commutation Rules.

(Rules 3 (4) of Commutation Rules)

3. Submission of Application for Commutation :-

a) The application for Commutation of a portion of a pension need not be submitted separately in cases where the pensioner desires to commute the pension simultaneously along with service pension. Column No. 5 of the application form for service pension prescribed in G.O.Ms.No.263,

Finance & Planning (Finance Wing-PSC) Department, dated 23.11.1998, provides for expressing the desire for commutation also. This form has to be submitted to the Head of the Office.

b) In cases where the pensioner did not request for simultaneous commutation along with service pension but desires to commute the portion of pension before the expiry of the period of one year from the date of retirement, the application in the form prescribed in G.O.Ms.No.119, Finance & Planning (Finance Wing - Pension.I) Department, dated 17.4.86, shall be addressed to the Head of the Office.

c) In cases where the pensioner did not request for simultaneous commutation along with service pension, but desires to commute a portion of pension after the expiry of the period of one year from the date of retirement, the application in the form prescribed in G.O. (P) No.8, Finance & Planning (Finance Wing - Pension.I) Department, dated 7.1.80 & G.O.Ms.No.34, Finance & Planning (Finance Wing - Pension.I) Department, dated 25.2.81 shall be submitted to the Head of the Office.

d) An applicant who has commuted a fraction of his final pension and after such commutation, if his pension has been revised and enhanced retrospectively as a result of Government's decision, the applicant shall be paid the difference between the commuted value determined with reference to enhanced pension and commuted value already authorised. These orders shall take effect from 29.11.91 and the cases which have not been finalised on the date of issue of these orders shall be finalised accordingly.

[G.O.Ms.No.392, Finance & Planning (FW.Pen.I) Department, dated 2.12.93 as amended in G.O.Ms.No.245, Finance & Planning (FW.Pen.I) Department, dt. 16.6.1994]

e) The orders issued for payment of difference of amount in commutation due to revision in pension consequent on revision of pay scales 1993 issued in G.O.Ms.No.392, F&P (FW.Pen.I) Dept., dt. 2-12-93 are extended to the cases whose first commutation was under medical scheme. Such pensioner need not under go medical examination again. In cases where the age is loaded in medical examination for commutation in the first instance, the same shall be adopted for determine the revised commuted value under these orders and the date on which the commutation became absolute in the first instance shall also remain the same. However, these orders do not apply to cases where the pensioner has declined to accept the commutation amount on the basis of loaded age and withdraw his application for commutation

earlier. These orders shall take effect from 29-11-91.

[G.O.Ms.No.189 F&P (FW.Pen.I) Dept., dt. 18.7.95]

4. Medical Examination dispensed with in certain cases :-

Commutation without Medical Examination :-

a) If the application for commutation of pension is received within one year after retirement on superannuation, medical examination is not necessary.

[G.O.Ms.No.67, Finance & Planning (Finance Wing - Pension.I) Department, dated 28.2.78]

b) i) The benefit of commutation of pension without medical examination is extended to the cases of (1) Retiring Pension, (2) Pension on absorption in or under a Corporation or Company or Body and who elects to receive monthly Pension and Retirement Gratuity. (3) Compensation Pension, (4) Voluntary Retirement after 20 years.

ii) These orders shall not apply to Government servants (a) who retire on invalid pension; and (b) who, on absorption in or under a Corporation or Company or Body, elect to the alternative of receiving the Retirement Gratuity & lumpsum in lieu of Pension and (c) who apply for commutation after one year of retirement.

iii) In the case of Government servants absorbed in a Corporation / Company / Body and who elect to receive monthly pension and Retirement Gratuity, the period of one year for the purpose of commutation shall be reckoned from the date of issue of Government orders allowing such absorption.

iv) In the case of those to whom only provisional pension is granted, if after conclusion, entire pension is withheld, the question of commutation does not arise. In the case of others to whom pension was allowed either in full or in part, the period of one year has to be reckoned from the date of issue of orders on conclusion of the proceedings.

The Government servant has to apply in the prescribed form and the commutation will become absolute on the date on which the application is received by the Head of the Office.

[G.O.Ms.No.239, Finance & Planning (Finance Wing - Pension. I) Department, dated 13.9.82]

c) The period of one year has to be reckoned from the date of actual retirement (not from the date of attainment of 55/58 or 60 years but from the last day of the month) in the case of commutation of pension without medical examination.

[G.O.Ms.No.332, Finance & Planning (Finance Wing - Pension.) Department, dated 19.12.79]

5. Cases where medical examination is necessary :-

a) Commutation after medical examination :-

i) If the application for commutation of pension is made by the pensioner, after one year from the date of retirement, commutation of pension should not be sanctioned unless, such medical authority as may be prescribed in this behalf by sanctioning authority, certifies that the pensioner's bodily health and prospects of duration of life and such as to justify commutation.

[Rule 5(1) of commutation rules read with G.O.Ms.No.67, Finance & Planning (FW - Pen.) Department, dated 28.2.78]

ii) The certifying medical authority shall subject the pensioner to a strict medical examination, requiring him to furnish such information as to his health and habits as is usually required of persons proposing to assure their lives in assurance companies and report in such form as may be prescribed by the State Government.

[Rule 5(2) of the Commutation Rules]

iii) If the pensioner furnishes any information found to be false within his knowledge or wilfully suppresses any material fact in answer to any question, written or oral, put to him in connection with his medical examination, the sanctioning authority may cancel the sanction at any time before payment is actually made, and such a statement or suppression may be treated as grave misconduct for the purpose of Art 351 of C.S.Rs.

[Rule 5(3) of Commutation Rules]

b) Second medical examination :

A pensioner, after he has once been refused Commutation on medical grounds, or after he has once declined to accept Commutation on the basis of an addition of years to his actual age, may apply for a second medical examination at his own expense, if atleast a year has elapsed since his

first examination. Such a re-examination shall invariably be made by the standing Medical Board.

(Note 1 under regulation 6 of the Commutation Rules)

c) Special Medical Examination :

If in the opinion of the medical authority prescribed, any special examination is necessary which it is not in a position to carry out itself, it may require the applicant to undergo such examination at his own expense. No refund of such expenditure will be given by Government irrespective of the result of the examination.

(Note 2 under regulation 6 of the Commutation Rules)

6. Procedure for Commutation of Pension where medical examination is not necessary :-

a) i) If the Government servant desires to commute any portion of pension simultaneously with service pension, he/she should indicate such desire to commute any portion of pension in Column No.5 of the application for service pension prescribed in G.O.Ms.No.263, Finance & Planning (Finance Wing - PSC) Department, dated 23.11.98.

ii) The capitalised value of commutation will be authorised by the pension issuing authority simultaneously along with service pension.

(G.O.Ms.No.263, Finance & Planning (Finance Wing - PSC) Department, dated 23.11.98)

b) If the pensioner did not express any desire for simultaneous commutation alongwith service pension at the time of retirement but wishes to commute any portion of pension after retirement or wishes for further commutation, within the period of one year from the date of retirement, he/she should submit the application in the form in Annexure - I to this appendix.

[G.O.Ms.NO.119, Fin & Plg (Finance Wing. Pen.I) Dept. dt. 17.4.86]

7. Procedure for the commutation of Pension where medical examination is necessary :-

1. The form of application for commutation of pensions prescribed in G.O.Ms.No.8, Finance and Planning (F.W.Pen.I), dt 7.1.80 (vide Annexure II to this appendix) shall be used.

Pensioner should submit application :

2. The pensioner after completing the particulars in Part-I of Form 'A' of the application for commutation of pension should submit it to the head of the office from where he retires.

Action to be taken by the Head of the Office :

3. On receipt of the application for commutation from the pensioner, the head of the office will scrutinise the particulars given in Part-I of Form 'A' of application for commutation of pensions with reference to the pension file, if it is with him, and transmit the same to the commutation sanctioning authority by completing Part-II of Form 'A'.

Action to be taken by the Pension Sectioning Authority :

4. The pension sanctioning authority on receipt of the application for commutation of pensions from the head of the office should verify the particulars in the form with reference to the pension file, if the pension file is not with the Head of the office but is with him. If it is already verified by the Head of office with reference to the pension file no further scrutiny is necessary again by the Pension sanctioning authority, who will accord administrative sanction for the commutation for a lump payment of the pension as found admissible under the rules by the Accountant-General subject to the Medical authorities' recommendations, by completing Part-I of Form 'B' of the application.

Where, however, the head of the office is the pension sanctioning authority he will accord administrative sanction for payment of the commutation for a lump payment of the pension as found admissible under the rules, by the Accountant-General subject to the medical authorities' recommendations by completing Part-I of Form 'B' and forward the application.

Thereafter, the pension sanctioning authority shall forward the application to the District Medical Officer/Medical Board to arrange for the medical examination of the applicant by the proper medical authority by completing Part-II of Form 'B'.

Note : The pensioner shall be asked to appear for Medical Examination before the District Medical Officer of the District in which he draws his pension or any other Medical Officer selected by the Government in case

the Capitalised value, inclusive of the amount paid on account of previous commutation is less than Rs. 15,000/- and before standing Medical Board, without any preliminary medical examination, if the capitalised value, inclusive of the amount paid on account of previous commutations is Rs.15,000 or more.

[G.O.Ms.No.144, Finance & Planning (FW.P.I) Dept, dt,6.5.82]

At the same time the pension sanctioning authority shall inform by completing Part-III of Form 'B', the applicant enclosing Form 'C' that the medical authority shown therein has been requested to arrange for the medical examination and to inform the applicant of the date and thereof.

Action to be taken by the Medical Authority :

5. The medical authority shall inform the applicant about the date, time and place of the medical examination with a request to appear for the medical examination. The pensioner shall accordingly appear before the medical authority along with Form 'C' with Part-I thereof duly completed except for affixing his signature.

6. The medical authority shall complete the medical examination, complete Part-II of Form 'C' of the application and communicate his report in Part-III of Form 'C' to the Accountant General.

Action to be taken by the Accountant-General :

7. The Accountant-General shall, on receipt of the report, verify the commutation sum admissible keeping in view the medical report and issue authorisation to the concerned treasury for release of the commutation amount to the pensioner under intimation to the pension sanctioning authority and the pensioner.

Action to be taken when age is loaded as a result of Medical Examination :

8. In the medical examination, if the age is loaded, the Accountant-General shall issue a registered notice to the pensioner indicating the commutation amount admissible to him on the basis of the medical report and request the pensioner to inform within 14 days from the date of receipt of the notice, if he is willing to accept the commutation amount admissible to him as indicated by him on the basis of the assumed higher age. If the

pensioner communicates his willingness to accept the commutation amount on the basis of the loaded age within 14 days from the date of receipt of commutation, or, if he does not send any reply to the notice within the period of 14 days, the commutation shall become absolute on the date of receipt of reply accepting the amount or on expiry of the period of 14 days from the date of receipt of the notice by the pensioner and the Accountant-General is authorised to presume acceptance of the amount admissible on the basis of the higher assessed age and to release the amount to the pensioner.

On the other hand, if the pensioner declines to accept the commutation amount admissible on the basis of the higher age within 14 days from the date of receipt of the notice referred to above, he shall be deemed to have withdrawn his commutation application., He should necessarily inform the head of the office about the withdrawal of his application when he (the applicant) does so in response to the Accountant-General's intimation.

If the employee withdraws his application for commutation where the age is loaded as a result of the medical report, the Accountant-General shall return the papers to the pension sanctioning authority indicating the withdrawal of the application by the Pensioner. The Accountant-General shall not release the commutation amount when the applicant has declined to accept the commutation amount on the basis of the higher age as per medical report.

8.(a) Authorities competent to conduct medical examination :-

i) In case when the capitalised value inclusive of the amount paid on account of previous commutation is less than Rs. 15,000/- the applicant shall be asked to appear for medical examination before the District Medical Officer of the District in which he draws his pension or any other Medical Officer selected by the Government.

ii) In case when the capitalised value inclusive of the amount paid on account of previous commutations is Rs.15,000/- or more, the applicant shall be sent for examination before the standing Medical Board without any preliminary medical examination.

[G.O.Ms.No.35, Finance & Planning (FW.P.I) Dept. dt. 16.2.82]

9. Procedure for Medical Examination :-

a) The medical authority after obtaining from the applicant, a statement as shown in Part-I of Form 'C' (which must be signed in the

presence of such authority) shall subject him to a strict examination, enter the results in Part-II of Form 'C' and record its option as to the accuracy with which the pensioner has answered the questions prescribed in Part I regarding his medical history and habits. Lastly it shall attest the unattested copy of the photograph of the pensioner, complete the certificate contained in Part-III of Form 'C' and in the case of Government servant other than that who is literate enough to sign his name, obtain in its presence, his left hand thumb and finger impressions.

[Regulations 5 (iii) of the Regulations contained in Commutation Rules]

b) In the case of an applicant who has been or is about to be granted an invalid pension, the grounds of invalidation or the statement of the medical case shall be duly considered by the certifying medical authority before the certificate (Part-III of Form 'C') is signed.

[Regulations 5 (iv) of the Regulations contained in Commutation Rules]

c) The signature of the Medical Authority in Part-III of Form 'C' shall be dated invariably.

[G.O.Ms.No.295, Finance & Planning (FW.Pen.II) Dept. dt. 7.9.70]

10. Date on which the commutation becomes absolute :-

Subject to the provision contained in Clause (B) of Rule 5 and to the withdrawal of the application as per the procedure contained in G.O.(P) No.7 Finance & Planning (FW.Pen.I) Department, dt. 7.1.80, the commutation shall become absolute i.e. the title to receive the commuted portion of the pension shall cease and the title to receive the commuted value shall accrue, on the date on which the commuted value of pension is received by the pensioner or three months after the issue of authority asking the pensioner to collect the commuted value of pension by the Accountant General, whichever is earlier, which shall be entered in both the halves of the Pension Payment Order by the Treasury Officer under intimation to the A.G., A.P. Payment of commuted value shall be made to the applicant as expeditiously as possible, but in case of an impaired life, no payment shall be made until either a written acceptance of the commutation has been received or the period within which the application for commutation may be withdrawn, has expired.

Note :- The amount of Rs.5,000/- specified in sub-para (i) & (ii) of regulations 6 is enhanced to Rs.10,000/- by G.O.Ms.No.269, Finance Department, dt. 8.10.1975.

[Rule 7(2) of commutation Rules as amended in G.O.Ms.No.121, Finance & Planning (FW.Pen-I) Department, dt. 20.4.79, read with G.O.(P) No. 7, Finance & Planning (FW.Pen-I) Department, dt. 7.1.80]

11. Date from which reduction of pension becomes operative :-

a) The reduction in the amount of Pension on account of Commutation shall become operative from the date of receipt of the commuted value of pension by the pensioner or 3 months after the issue of authority asking the pensioner to collect the commuted value of pension by the A.G., A.P., whichever is earlier.

[G.O.Ms.No.324, Finance & Planning Department, dt. 20.9.77 and circular memo no. 2066-C/123/78-I, dt 2.11.78 of Finance Department]

b) In the case of upward revision of pension and the payment of difference in commuted value of pension as per G.O.Ms.No.273, Finance & Planning (FW.Pen-I) Department, dt. 11.9.80, the reduction from pension will be made from the date of receipt of the revised commuted value of pension or three months after the issue of the authority by A.G., A.P. asking the pensioner to collect the revised commuted value of pension whichever is earlier.

[G.O.Ms.No.303, Finance & Planning (FW.Pen-I) Department, dt. 16.10.80]

12. Amount of capitilised value of pension :-

a) The lumpsum payable on commutation shall be calculated in accordance with a table of present values prescribed by the Government from time to time. For the purpose of this rule, the age in the case of impaired lives shall be assumed to be such age, not being less than the actual age, as the certifying medical authority may direct. In the event of the table of present values applicable to an applicant having been modified between the date of administrative sanction to Commutation and the date on which commutation is due to become absolute, payment shall be made in accordance with the table so modified; but it shall be open to the applicant, if the table so modified is less favourable to him than the table before it was so modified, to withdraw his application by notice in writing sent within 14 days of the date on which he receives notice of the modification.

[Rule 6 of the Commutation Rules]

b) The lumpsum payable on commutation to Government servants who have served under more than one Government, when the commutation tables applied by the different Governments are not identical, shall be calculated according to the commutation table of the Government under whose rule making contract they are at the time of retirement. In the case of Government servants who are temporarily lent by one Government to another, the commutation shall be according to the table of lending Government and in the case of those who are permanently transferred from one Government to another it shall be according to the table of the Government to which their services have been permanently transferred.

[Note under rule 6 of commutation rules]

c) The commutation table prescribed in G.O.Ms.No.238, Finance Department, dt. 26.4.1972 effective from 1.8.1971 is annexed as Annexure.III to this appendix.

13. Authorities competent to sanction Commutation of Pension

a) The following are the authorities competent to sanction commutation of pension to the various categories of employees.

Category of Officers	Sanctioning Authority
1	2
¹ [1. (a) All Non-gazetted officers including Class-IV employees	Head of the Office
(b) The Head of the office, who is a Non-Gazetted officer.	Next higher authority who is gazetted.
(c) All Non-gazetted officers including Class-IV employees in secretariat and Heads of Department	Gazetted officer incharge of the administration of the office concerned.
2. Initial gazetted category of the state services.	Regional/Zonal officers where such officers exist otherwise head of the department.
3. Gazetted officers in various departments (other than secretariat departments)	Head of the department

- 4. Head of the department
 - 5. Gazetted officers in all departments of secretariat including Fin & Plg (FW) and Law departments.
- } Government (i.e.) secretary of the concerned department in the secretariat.

1. Larger delegation of powers to sanction pension to subordinate authorities modified orders issued by G.O.Ms.No.132, F&P (FW.PSC) Department dt. 18-9-2000 read with G.O.Ms.No.262 F&P (FW.PSC) Department, dt. 23-11-98. The earlier order issued by G.O.Ms.No. 67 F&P (FW.Pen.I) Dept., dt 25-2-78 was as follow :-

Category of Officers	Sanctioning Authority
1	2
1. All Gazetted Officers other than Heads of Department.	Head of the Department
2. Head of the Department	Government in the concerned Administrative Department
3. Gazetted officers in the Secretariat.	Chief Secretary in case of all Departments except Finance & Law
4. Non-gazetted officers	} Authority competent to fill up the posts.
5. Class-IV employees	

b) The commutation sanctioning authority will have to sanction not for specific amount admissible but accord sanction for the amount admissible under the rules by the Accountant-General, Andhra Pradesh. No further sanction is necessary from the commutation sanctioning authority.

[G.M.No.72/160-C/2629/Pen-I/79-I, dt. 6.11.78 of Finance & Planning (FW.Pen.I) Department]

14. Verification & authorisation of commutation application of Class-IV and other low paid employees :-

All the commutation applications of Class-IV and other low paid employees shall be verified and authorised by the respective Local Fund Audit Authorities who are now dealing with the pension cases of all such employees.

The following procedure shall be followed :

i) The concerned departmental authority shall forward the commutation application, after it is filled up and attested as per the existing procedures, to the concerned Local Fund Authority (Viz. Pension Issuing Authority)

ii) The Pension Issuing Authority shall after verification and audit check, issue the authorisation for payment of the amount. The payment shall be authorised on the same Treasury as the pension and gratuity.

iii) This procedure shall come into force in respect of the commutation application received by the concerned departmental authorities on and after 1.6.86. Application for commutation of pension received prior to 1.6.86 shall be dealt with in accordance with the existing procedure and shall be referred to Accountant-General Andhra Pradesh.

iv) This procedure shall be in respect of pension cases settled under the departmental scheme and authorised by the Local Fund Audit Authorities. The pension cases settled by the Accountant-General Andhra Pradesh, shall continue to be referred to Accountant-General Andhra Pradesh, for authorisation.

v) The amount of commutation shall be allocated among the various states in accordance with the existing procedures.

[G.O.Ms.No.134, Finance & Planning (FW.Pen.I) Dept, dt. 2.5.86]

15. Payment of Commuted Value of Pension :-

In the case of pensioners drawing pension in India the lumpsum amount of commuted value of pension shall be payable in Rupees only. In other cases, it shall be payable at the office through which pension is drawn, the rate of exchange for conversion of the lumpsum, where the question of conversion arises, shall be such rate as the Government may by order prescribe.

[Rule 8 of Commutation Rules]

16. Rescinding of Commutation of Pension - Not permissible :-

A Commutation once given effect cannot be rescinded, i.e., the portion of pension commuted cannot be restored on refund of its capitalised value.

*** 17. Procedure for the Payment of Commuted Value of Pension to the survivors in the event of death of the Pensioner before receiving the same :-**

* This procedure has to be followed in cases where the Government servant did not request for commutation in the application for service pension prescribed in G.O.Ms.No.356, Finance & Planning (FW.Pen.I) Department, dt. 28.11.1989.]

The following procedure shall be followed for the payment of commuted value of pension to the survivors in the event of death of the pensioner before receiving the same.

i) A person who is eligible to file the application for commutation of pension under the existing rules (whether under the medical or non-medical scheme) shall make a nomination in the form given in Annexure - IV to this Appendix and attach it to the application for commutation of pension conferring on one or more persons the right to receive the commuted value of pension in case the applicant dies without receiving the commuted value on or after the date on which the commutation becomes absolute.

ii) If there is no such nomination or if the nomination made does not subsist, the commutation value shall be paid to the family in the manner indicated in Rule 47 (b) of Andhra Pradesh, Revised Pension Rules 1980.

iii) If in any case, the commuted value cannot be paid in the manner indicated in paras (i) & (ii) above the same shall be paid to his legal heirs.

[G.O.Ms.No.253, Finance & Planning (FW.Pen.I) Dept. dt. 12.9.1986]

18. Restoration of Commuted portion of Pension :-

The commuted portion of pension was ordered to be restored to the pensioners on completion of 15 years from their date of retirement, if the commutation was simultaneous with retirement.

If there is any time gap between the date of retirement and date of commutation, the commuted portion of pension shall be restored after expiry of 15 years from the date on which reduction in Pension on account of commutation became/becomes effective.

No pensioner shall be entitled to commute his/ her Pension again on the ground that the commuted portion has been restored to him/her.

[G.O.Ms.No.44, Finance and Planning (FW.Pen.I) Dept, dt. 19.2.91]

Note :- *The position prior to the issue of orders in G.O.Ms.No.44, Finance & Planning (FW.Pen.I) Dept, dt. 19.2.1991 was as follows :*

i) *In respect of those employees who retired on superannuation at the age of 55 years & commuted before attaining the age of 56, restoration shall be made from the date the pensioner attained the age of 70 years or from 1.4.80 whichever is earlier.*

[G.O.Ms.No.108, Finance Department, dt. 31.3.80]

ii) *In the case of pensioners retired on superannuation & commuted their pension in between the age of 56 to 63/65 years, restoration is permissible as per the tables annexed to G.O.(P) No. 169, Finance and planning (FW.Pen.I) Department, dt. 26.6.80, w.e.f. 1.4.80.*

iii) *Restoration of Pension is extended to the pensioners who retired otherwise than on superannuation also except those retired voluntarily before attaining the age of superannuation on other than grounds of invalidation from service for medical reasons.*

[G.O.(P) No. 338, Finance & Planning (FW.Pen.I) Dept. dt. 27.11.80, w.e.f. 1.4.80]

iv) a) *Restoration of pension is order to the pensioners who retired on superannuation and who, for the first time, commuted a portion of pension, after attaining the age of 63/65 years, restoration has to be made from the date of attainment of age indicated in the tables annexed to G.O.Ms.No.98, Finance and Planning (FW.Pen.I) Dept. dt. 27.4.81.*

b) *This benefit was allowed to all other pensioners retired excluding those retired voluntarily on other than medical grounds.*

[G.O.Ms.No.296, Finance and Planning (FW.Pen.I) Dept. dt. 18.11.82]

v) *Restoration of commuted portion of pension has been extended to those who retired on voluntary basis also w.e.f. 1.4.80*

The date on which he would have retired on superannuation, had he continued in service is to be the criterion for restoration of the commuted portion of pension on attaining the prescribed age.

vi) *In the case of employees retired voluntarily and commuted a portion of pension, the restoration of pension is permissible only if the Government servant is not re-employed. An affidavit to that effect, in the form prescribed in G.O.Ms.No.176, Fin & Plg. (FW.Pen.I) Dept., dt. 23.6.82, has to be furnished by the pensioner till the date of superannuation.*

[G.O.Ms.No.176, Fin & Plg (FW.Pen.I) Dept., dt. 23.6.82]

19. Restoration of commuted portion of pension absorbed employees :

(a) The benefit of restoration of admissible commuted portion of pension after a period of 15 years from the date of commutation is permissible to those Government servants who have been absorbed in a public sector underakings / Autonomous bodies, and have exercised option in favour of pro-rate monthly pension and Gratuity (with option to commute 1/3rd pension). The benefit is, however, not admissible to those Government servants who have commuted or opted to commute 100% of their pension on absorption.

[G.O.Ms.No. 1, F&P (FW.Pen.I) Dept., dt 14-1-96]

(b) The benefit of restoration 1/3 of commuted portion of pension after period of 15 years from the date of commutation is also permissible for the Government servants who have been absorbed in a Public Sector undertaking/Autonomous Bodies, and have commuted or opted to commute 100% of their pension on absorption.

The restored amount of 1/3rd commuted portion of pension is not to be further enhanced to minimum pension fixed from time to time. However, it is eligible for consolidation of pension ordered from time to time.

[G.O.Ms.No.168 F&P (FW.Pen.I) Dept., dt. 5-10-99]

20. Restoration of commuted portion of pension-Instructions :

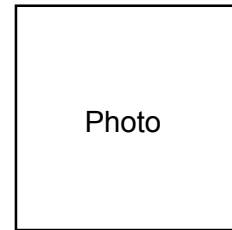
To avoid hard-ship to the pensioners in restoration of commuted portion of pension after completion of 15 years and who were drawing pension through public sector banks, the provisions of G.O.(P) No 229, F&P (FW.PSC) Dept., dt. 22-8-85 are clearly stated that to lodged the PPOs of pensioners with the banks. In the P.P.Os, the date on which the pension is restorable is indicated and hence the public sector banks can restore the commuted value of the pension on the due date without the pensioners to approaching the District Treasury officers. All the public Sector Banks are requested to restore the commuted value of pension to the pensioner after verification from the Pension payment orders.

(Cir.memo.No.19960/316/A2/Pen.I/96 dated 11-7-1996 of Fin & Plg (FW.Pen.I) Department)

Annexure - I
Form of application for Commutation of Pension
without Medical Examination

Part - I

To
 The
 (Head of Office)



Sir,

Sub :- Commutation of Pension without Medical Examination :

I furnish below the relevant particulars and request that I may be permitted to commute a part of my pension as indicated below. An at-tested copy of my photograph is pasted on this application.

1.	Name in Block Letters	
2.	Date of Birth	
3.	Pension Rules by which governed	
4.	Date of Superannuation on attaining the age of 58 years (60 years in the case of Class IV Employees)	
5.	Designation of the post held at the time of Superannuation and the name of the Office / Department	
6.	Amount of Pension sanctioned and whether it is provisional or final	
7.	* Class of Pension as defined in Chapter XVIII of A.P. Pension Code	

* Classes of Pension :
 Superannuation Pension / Compensation Pension / Invalid Pension / Retiring Pension.

8.	Name of Treasury or Bank and account number from which pension is being drawn (If being drawn through bank)	
9.	Name of the Treasury or Bank through which the Commuted value is desired to be paid. **	
10.	Designation of the Accounts Officer and the Number & date of Pension payment order, if issued.	
11.	Whether pension has already been commuted and if so, how much	
12.	Amount (in whole Rupees) proposed to be commuted	
13.	Particulars of any application for Commutation of Pension made previously and whether appeared before any medical authority or not	

Signature
Full Postal Address

Part - II

Forwarded to the
(Accounts Officer) for certifying the Commuted Value admissible.

Place :

Signature

Date :

Name and address of
the Head of the Office

** The Bank should be the same as the one from where the Pension is drawn.

Annexure - II
Application form for commutation of pension where medical examination is necessary

“Form-A”

PART-I

To

The

.....

(Head of Office)

Subject :- Commutation of Pension.

Space for Photograph

Sir,

I furnish below the relevant particulars and request that I may be permitted to commute a part of my pension as indicated below. An attested copy of my photograph is affixed on this application.

1.	Name in Block Letters :	
2.	Date of Birth :	
3.	Pension rules by which governed (*)	
4.	a) Whether a portion of pension has already been commuted, if so, how much ?	
	b) Whether any application for commutation of pension has ever been rejected.	
	c) Whether commutation of pension has ever been accepted/	

* Pension Rules contained in Civil Service Regulations, old Pension Rules in H.C.S Rules, Revised Pension Rules, 1951 or Liberalised Pension Rules, 1961.

	declined to be accepted on the basis of an addition of years to the actual age recommended by the Medical Authority, if so, what are its particulars.	
5.	Amount (in whole rupees) proposed to be commuted	
6.	Name of Treasury or Bank and Account No. from which pension is being drawn, if being drawn through bank.	
7.	Name of the Treasury or Bank (#) through which the commuted value is desired to be paid.	
8.	If the pension is drawn outside Andhra Pradesh State, which Accounts Officer / Pension Issuing Authority issued the authority for payment of pension.	
9.	Date of superannuation.	
10.	Designation of the post held at the time of superannuation and the name of department/office.	
11.	Amount of pension sanctioned and whether it is provisional or final	
12.	Class of pension as defined in Chapter-VIII of the Andhra Pradesh Pension Code (\$)	
13.	Designation of the Accounts Officer / Pension Issuing Authority and the number and date of the Pension Payment Order.	
14.	Station at which (area near to ordinary residence) medical examination is preferred.	

Full Postal Address :

Signature

(#) the bank should be the same as the one from where pension is drawn.

(\$) Compensation pension Invalid pension / Superannuation pension / Retiring pension.

PART- II

Forwarded in original to for according
(Pension Sanctioning Authority)
administrative sanction for payment of the commuted value admissible sub-
ject to the report of the competent medical authority.

Place :

Signature

Date :

Name and address of
the Head of Office

**FORM - B
PART - I**

The commutation for a lumpsum payment of the pension as found admissible under the rules by the Accountant-General is administratively sanctioned subject to the medical authority's recommendations. The sum payable will be the sum appropriate to the applicant's age on his birthday next after the date on which the commutation becomes absolute or, if the medical authority directs that years shall be added to that age, to consequent assumed age.

Place : Signature
Date : Name and address of the Pension Sanctioning Authority with Office Stamp

PART - II

Forwarded in original to
(Here enter the designation and address)
the District Medical Officer/Medical Board with the request that he/it will arrange for the medical examination of the applicant by the proper medical authority as early as possible within three months from the date of administrative sanction (vide Form 'B' - Part.I) but not earlier than and to inform the applicant direct in sufficient time (date of retirement) where and when he should appear for the medical examination.

(*) The next birthday of the applicant falls on and his medical examination may be arranged before that date but within the period prescribed in the sanctioning order vide Form 'B' Part-II.

Place : Signature
Date : Name and address of the Pension Sanctioning Authority with Officer Stamp

(*) With one copy of Form 'C'

PART - III

Forwarded to
 (Here enter the name and address of the applicant)

The.....
 (Here enter the designation and address of the medical authority)

has been requested to arrange for the medical examination (+) and to inform Sri. where and when he should appear for the examination. He should bring with him the enclosed Form 'C' with the particulars required in Part-I thereof duly completed except for the signature.

Place : Signature

Date : Name and address of
 the Pension Sanctioning
 Authority with Office Stamp

[G.O.Ms.No.8, Fin & Plg (FW.Pen.I) Dept., dt. 7.1.1980]

(+) *The fee for medical examination of pension is Rs.16 whether the medical examination is conducted by a single medical officer or by the standing Medical Board provided that in the case of pensioners drawing Rs. 30 and less a month, the fee shall be Rs.10 when the examination is conducted by a single Medical Officer. In the case of Medical examination by the standing Medical Board, the applicant shall pay Rs. 4 out the fee of Rs.16 into a Government Treasury or into the State Bank of Hyderabad or their agents to the credit of the Government under the Head "0210 - Medical & Public Health - 01 - Urban & Health Services - 501 - Services & Service fees" and make over the receipt together with the remaining fee of Rs. 12 in cash to the Standing Medical Board at the time of examination (vide Regulation 6 V) of the regulation governing the procedure for commutation of pension issued in G.O.Ms.No.263, Finance, dt. 1-4-1963.*

Form - C

Medical examination by the
 (Here enter the medical authority)

Part - I

Statement to be filled in by the applicant for commutation of a portion of his pension under Andhra Pradesh Civil Pensions (Commutation) Rules, 1944.

The applicant must complete this statement prior to his examination by the
 (Here enter the medical authority)

and must sign the declaration appended thereto in the presence of that authority.

1. State your name in full
 (in block letters)

2. State place of birth

3. State your age and date of birth

4. Furnish the following particulars concerning your family :

Father's age if living and State of health	Father's age at death and cause of death	No. of brothers living, their ages and state of health	No. of brothers dead, their ages at and cause of death

Mother's age if living and State of health	Mother's age at death and cause of death	No. of sisters living, their ages and state of health	No. of sisters dead, their ages at and cause of death

<p>5. Have you ever been examined : a) For Life Insurance, or/and b) by any Government Medical Officer or State Medical Board, Civil or State ? If so, state details and with what result ?</p>	
<p>6. Have you ever been granted leave on medical certificate in the previous five years ? If so, state periods of leave and nature of illness ?</p>	
<p>7. Have you ever : a) had small pox, intermittent of any other fever, enlargement or suppuration of glands, spitting of blood, Asthama, Inflation of lungs, Pleurisy, heart disease, fainting, attacks, rheumatism, appendicitis, epilepsy, insanity or other disease of the ear, syphillies, gonorrhoea, or b) had any other disease or injury which required confinement to bed or medical or surgical treatment, or c) undergone any surgical operation, or d) suffered from any illness, wound or service during war ?</p>	
<p>8. Have you Hernia ?</p>	
<p>9. Have you varicocele, varicose veins or piles ?</p>	
<p>10. is your vision in each eye good ?</p>	
<p>11. Is your hearing in each ear good ?</p>	
<p>12. Have you any congenial or acquired malformation, defect or deformity ?</p>	

13. Is there any further matter concerning your health not covered by the above questions such as presence of albumen or sugar in the urine marked increase or decrease in your weight in the last three years or being under treatment of any doctor within the last three months and the nature of illness for which such treatment was taken.

Declaration By Applicant

(To be signed in presence of the medical authority)

I declare all the above answered to be, to the best of my belief, ___ and correct.

I will fully reveal to the medical authority all circumstances with my knowledge that concern my health and fitness.

I am fully aware that by wilfully making a false statement concealing a relevant fact I shall incur the risk of losing the commutation. I have applied for and of having my pension with held or withdrawn under Rule 238 of the Hyderabad Civil Services Rules/Article 351 of the Andhra Pradesh Pension Code.

Signed in presence of

Applicant's Signature.

Signature & Designation of
Medical Authority

PART - II

(To be filled in by the examining medical authority)

General Examination :

1. Apparent age
2. Height
3. Weight
4. Pulse
 - a) Sitting
 - b) StandingWhat is the character of pulse ?
5. Blood Pressure :
 - a) Systolic
 - b) Diastolic
6. Is there any evidence of disease, of the main organs
 - a) Heart
 - b) Lungs
 - c) Liver
 - d) Spleen
 - e) Kidney
7. Investigations
 - a) Urine
 - b) Blood
 - c) X-ray Chest
 - d) E.C.G.

(State Specific Gravity)
8. Has the applicant a hernia ? if so state the kind and if reducible.
9. Describe any scars or identifying marks.
10. Any additional information

PART - III

I/We have carefully examined Shri/Smt/Kumari and am/are of opinion that :-

He/She is in good bodily health and has the prospect of an average duration of life.

OR

He/She is not in bodily health and is not a fit subject for commutation.

OR

Although He/She is suffering from He/She is considered a fit subject for commutation but his/her age for the purpose of commutation i.e., the age next birth day should be taken to be (in words) years more than his/her actual age.

Station :

Date :

Left Hand thumb and finger impressions of non-gazetted Government servant (in the case of illiterate persons only)

(Signature and designations of examining medical authority)

[G.O.Ms.No.34, Finance & Planning (FW.P.I) Dept. 25-2-1981]

ANNEXURE - III**Commutation Table prescribed under rule 10
(Effective from the 1st August 1971)****Commutation values for a pension of Rupees 1 per annum**

Age next birthday	Commutation value expressed as number of year's purchase			
17	19.28
18	19.20
19	19.11
20	19.01
21	18.91
22	18.81
23	18.70
24	18.59
25	18.47
26	18.34
27	18.21
28	18.07
29	17.93
30	17.78
31	17.62
32	17.46
33	17.29
34	17.11
35	16.92
36	16.72
37	16.52
38	16.31
39	16.09
40	15.87
41	15.64

Age next birthday	Commutation value expressed as number of year's purchase			
42	15.40
43	15.15
44	14.90
45	14.64
46	14.37
47	14.10
48	13.82
49	13.54
50	13.25
51	12.95
52	12.66
53	12.35
54	12.05
55	11.73
56	11.42
57	11.10
58	10.78
59	10.46
60	10.13
61	9.81
62	9.48
63	9.15
64	8.82
65	8.50
66	8.17
67	7.85
68	7.53
69	7.22
70	6.91
71	6.60
72	6.30
73	6.01

Age next birthday				Commutation value expressed as number of year's purchase
74	...	...	...	5.72
75	...	...	...	5.44
76	...	...	...	5.17
77	...	...	...	4.90
78	...	...	...	4.65
79	...	...	...	4.40
80	...	...	...	4.17
81	...	...	...	3.94
82	...	...	...	3.72
83	...	...	...	3.52
84	...	...	...	3.32
85	...	...	...	3.13

ANNEXURE - IV

Form of Nomination to receive the commuted value of pension

To

The (Head of Office)

..... (Place)

Sir,

I , hereby nominate the person (s) named below to receive the commuted value of pension under instruction (i) of para 2 of G.O.Ms.No.253, Finance and Planning (FW.Pen.I) Department, dt. 12.9.86.

Note : - This form is necessary only in case where the nomination form was not submitted simultaneously as specified in G.O.Ms.No.356, Finance & Planning (FW.PSC) Department, dt. 28.11.1989.

Name & address of the nominee	Relationship with pensioner	Date of Birth	If nominee is minor, name and address of Person (s) who may receive the said commuted value during nominee's minority	Name & address of other nominees in case the nominee under Col. (1) predeceases the pensioner.
1	2	3	4	5

Relationship with pensioner	Date of birth if the nominee is minor	Name & address of the person (s) who may receive the commuted value of pension during the other nominees minority	Contingency on happening of which nomination shall become invalid
6	7	8	9

Place : Signature (or thumb impression of illiterate) & name of the pensioner and address.

Date :

Signature of the Head of Office :

Witness :

Stamp

Signature :

Name :

Address :

Acknowledgment to be sent by the Head of Office

Certified that the nomination has been received from

..... (name of person)

whose address is

Place :

Signature of
Head of Office

Date :

Full Address

[G.O.Ms.No.253, Finance & Planning (FW.Pen.I) Dept. dt. 12.9.86]

APPENDIX - V

Extraordinary Pensions

(Extract from Manual of Pensions issued in 1976)

209. Extraordinary pension is sanctioned under the Extraordinary Pension Rules, Andhra Pradesh Extraordinary pension/gratuity/family pension is awarded to a person to whom these rules are applicable vide para 210 below and who suffers an injury or is killed or dies as a result of accident or violence. It is also awarded to those who contract.

(i) venereal disease or septicaemia whether such disease is contracted by a medical officer as a result of attendance in the course of his official duty on any patient or of conducting post-mortem examination in the course of that duty; or

(ii) a disease solely or directly attributable to an accident; or

(iii) an epidemic disease contracted by an officer in consequence of his being ordered on duty to an area in which such disease is prevalent or in consequence of his attending voluntarily out of humanitarian motives, upon any person suffering from any such disease, in any area where he happens to be in the performance of his duties. The injury or disease may be a risk of office or special risk of office. The term "accident", "disease", "injury", "risk of office" and "special risk" and "violence", are defined in the rules. These terms, therefore, have the specific meaning, as defined in these rules, in the application of these rules.

209.1 This is a special award in addition to the pension or gratuity admissible under any other rules unless stated otherwise in the rules.

210. **To whom applicable** :- It shall apply to all persons paid from civil estimates other than those to whom the Workmen's Compensation Act 1923 (Act VIII of 1923) applies, whether their appointment is permanent or temporary or on time scale of pay or fixed pay or piece-work rates, who are under the rule-making control of the State Government.

211. **Competent authority to award Extraordinary Pension** :- Extraordinary pension is awarded under these rules with the sanction of the

State Government only. In making an award the State Government may take into consideration the degree of default or contributory negligence on the part of the Government servant who sustains an injury or dies as a result of an injury or is killed.

212. Award of extraordinary pension not to affect other pensions unless where so stated in the rules - not to be taken into account for fixing pay on re-employment:- An award made under these rules except where otherwise stated in the rules, shall not affect any other pension or gratuity for which the Government servant concerned or his family may be eligible under any other rules and the pension granted under the provisions of these rules shall not be taken into account in fixing the pay of the pensioner on his continued employment or re-employment in Government service.

213. Extraordinary Pension Rules to prevail where these rules and Family Pension Rules of 1964 are applicable in certain cases :- In respect of cases arising on and after 24-1-1969 family pension to the families of Government servants governed by the Family Pension Rules of 1964 as well as the Extraordinary Pension Rules of Andhra Pradesh, who die as a result of "risk of Office" or "special risk of office" as defined in these rules, shall be paid only under these rules and not under the Family Pension Scheme of 1964. For the purposes of the Extraordinary Pension Rules, "injuries", as defined in the rules, are classified into 3 classes and depending upon the class under which the injury sustained by a Government servant falls, the gratuity or pension admissible to him has to be determined with reference to rule 9 of the Extraordinary Pension Rules. The classification of injuries are as follows :

Class 'A' :- Injuries caused as a result of special risk of office which have resulted in the permanent loss of an eye or a limb or are of a more serious nature.

Class 'B' :- Injuries caused as a result of special risk of office and equivalent, in respect of the degree of disablement which they cause to the loss of a limb or are very severe; or injuries caused as a result of risk of office which have resulted in the permanent lost of an eye or limb or are of a more serious nature.

Class 'C' :- Injuries caused as a result of special risk of office which are severe, but not very severe, and likely to be permanent; or injuries caused as

a result of risk of office which are equivalent, in respect of the degree of disablement which they cause, to the loss of a limb or which are very severe and likely to be permanent.

214. **Temporary pensions also admissible :-** These rules also provide for grant of temporary pensions which are continued from year to year on the certificate of a Medical Board in certain specified cases as provided for in the rules.

215. **Temporary pensions can be converted into permanent pensions under certain circumstances :-** The temporary pension awarded under these rules may be converted into a permanent injury pension when the government servant is invalidated out of service on account of the injury in respect of which the temporary pension was awarded; or when the temporary pension has been drawn for not less than 5 years; or at any time if the Medical Board certifies that it sees no reason to believe that there will ever be a perceptible decrease in the degree of disablement.

216. **Scale of benefits :-** The scale of benefits admissible to widows and children of a Government servant, when the Government servant is killed or dies of injury received as a result of "special risk of office" or "risk of office" as the case may be (as defined in the rules) is admissible at the scale given in the rules (vide Rule 10 of the Extraordinary Pension Rules).

216.1. In the case of widows and motherless children of Government servants governed by the Andhra Pradesh Government Servants (Family Pension) Rules 1964 and the Extraordinary Pensions Rules, who are killed or who die of injury received as a result of "special risk of office" or "risk of office" as the case may be (as defined in the Rules) will be granted family pension under the Extraordinary Pension Rules at the scales, laid down in these rules besides gratuity if admissible under the provisions of Rule 10 of these rules.

216.2 **Payment to widows where more than one widow is left behind and one of whom is totally denied a share in the property left behind :-** In the event of Government servant leaving behind two or more lawful widows, the pension or gratuity admissible under these rules to the widows shall be divided equally among all the widows. If, however, any of widows is totally denied any share in the property of the Government servant under a will or deed made by him, such widow shall be ineligible to receive any award and shall not be taken into account for the purposes of these rules.

216.3 **Payment where any one widow is left behind but is totally denied a share in the property of the deceased** :- In the event of a Government servant leaving behind only one widow who is totally denied any share in the property of the Government servant under a will or deed made by him, she shall be ineligible to receive any award under these rules.

216.4 **Payment where no widow or children are left behind** :- If the deceased Government servant has left neither a widow nor a child, an award may be made to his father and his mother individually or jointly and in the absence of the father and the mother, to minor brothers and sisters, individually or collectively, if they were largely dependent on the Government servant for support and are in pecuniary need; but the total amount of the awards in the case shall not exceed one-half of the pension that would have been admissible to the widow under rule 10; and that each minor brother's and sister's share should not exceed the amount of pension specified in Schedule III (appended to these rules) for a "child who is not motherless".

216.5 Any award made to the father or mother or minor brothers and sisters will, in the event of an improvement in the pecuniary circumstances of the pensioner, be subject to review in such manner, as the State Government may by order prescribe.

217. **Where award under these rules not admissible** :- No award shall be made in respect of :

- (i) an injury sustained more than five years before the date of application; or
- (ii) death which occurred more than seven years
 - (a) after the injury due to violence or accident (as defined in the rules) was sustained; or
 - (b) after the Government servant was medically reported as unfit for duty on account of the decease of which he died.

218. **Date of effect** :- The Family Pension under these rules will take effect from the day following the date of death of the Government servant or from such other date as the State Government may decide.

219. **Tenure of pensions** :- The Extraordinary Family Pensions will be tenable :-

- (a) in the case of a widow or mother until death or remarriage whichever occurs earlier.

- (b) in the case of a minor son, or minor brother, until he attains the age of 18;
- (c) in the case of an unmarried daughter or minor sister until marriage or until she attains the age of 21 whichever occurs earlier; and
- (d) in the case of a father, for life.

220. **Procedure for award of Pensions** :- In respect of matters of procedure, all awards under these rules are subject to any procedural rules relating to ordinary pensions to the extent that such procedural rules are, applicable and are not inconsistent with these rules.

220.1 When a claim for any injury pension or gratuity or family pension arises, the head of the office or of the department in which the injured, or the deceased Government servant was employed will forward the claim through usual channel through the Accountant General to the State Government with the following documents :-

- (i) A full statement of circumstances in which the injury was received; the disease was contracted or the death occurred;
- (ii) The application for injury pension or gratuity in Form A, or as the case may be, the application for family pension in Form B.
- (iii) In the case of an injured Government servant or one who has contracted a disease, a medical report in Form C. In the case of a deceased Government servant a medical report as to the death or reliable evidence as to the actual occurrence of death if the Government servant lost his life in such circumstances that a medical report cannot be secured.

220.2 The audit officer shall furnish a report as to whether an award is admissible under the rules and; if so, of what amount.

221. **Extraordinary Pension Rules applicable to air journeys** :- The Extraordinary Pension Rules, Andhra Pradesh shall apply to air journeys also, just as they apply to other modes of journeys according to circumstances of each case. An officer who travel on duty by air under proper authority and receives an injury and the family of an officer who meets with death while so travelling, shall be eligible for compensation under the Extraordinary Pension Rules, Andhra Pradesh, provided the case satisfies the other conditions in these rules. An officer travelling on duty by air should

be regarded as exposed to "special risk of Office" as defined in Rule 3(7) of the Extraordinary Pension Rules, Andhra Pradesh.

(G.O.Ms.No.411, Finance, dated 17th June, 1963)

222. **Where an opinion of Medical Board is shown to be an error of judgement a second Medical Board can be constituted :-** Where the Government are satisfied on the evidence placed before them by a Government servant in respect of whom a medical report for the purpose of grant of wound or other Extraordinary Pension has been received by them, of the possibility of an error of judgement in the decision of the Medical Board which examined him, Government may direct a second Medical Board consisting of members, other than those who constituted the first Medical Board, to examine the officer and submit a report to the Government in the matter; pension shall be granted to the Officer in accordance with the decision of the second Medical Board.

(G.O.Ms.No.225, Finance, dated 4th November, 1966)

APPENDIX - VI

Verification and authorisation of Pensions in respects of Class IV and other low paid employees

1.1 The work relating to verification of services and issue of authorisations of Pensionary benefits in respect of Class IV employees and other low paid employees like Police Constables, Head Constables etc., was entrusted to the following Heads of Departments and Head of Offices, w.e.f. 1.1.1977

- | | | |
|------|---|--|
| (i) | Heads of Departments | |
| (a) | Director of Agriculture | |
| (b) | Director of School Education | Entire Class IV strength |
| (c) | Director of Medical Services | |
| (ii) | Heads of Offices : | |
| (a) | Superintendents of Police/
Commissioner of Police,
Hyderabad. | Head Constables, Police
Constables and other
Class IV employees. |
| (b) | Superintendents of Excise | Excise Constables and other
Class IV employees. |
| (c) | District / Divisional
Forest Officers | Forest Guards and other
Class IV employees. |

However, the following two categories of cases will continue to be attended to by the Accountant General, Andhra Pradesh.

(i) Cases of revision of Pension which were already dealt by Accountant General, Andhra Pradesh.

(ii) Compassionate Pension/Family Pension under Andhra Pradesh Government Servants Family Pension Rules, 1964.

The Accountant General, Andhra Pradesh has to conduct the post audit of the cases dealt by the Heads of Departments/Offices.

(G.O.Ms.No.375, Finance & Planning (Finance Wing - Pension.) Department, dated 30.8.76)

1.2 (i) The scheme contemplated in G.O.Ms.No.375, Finance and Planning (Finance Wing - Pension.I) Department, dated 30.8.76, was extended to other departments also in respect of retirements/deaths in service on or after 1.6.1979.

(ii) The work of verification of services of Class IV and other low paid employees of equivalent rank has to be attended to by the Heads of Offices. If the Head of the Office is a non-gazetted Government servant, his next immediate Gazetted Officer of that Department has to attend.

(iii) The authority competent to fill up the post is the authority competent to sanction pension in those cases.

1.3 The scheme of verification of services and authorisation of pensionary benefits contemplated in G.O.Ms.No.375, Finance & Planning (Finance Wing - Pension.I) Department, dated 30.8.76 and in G.O.Ms.No.102, Finance & Planning (Finance Wing - Pension.I) Department, dated 6.4.79 was extended to the Class IV employees of all the Departments of Secretariat in respect of cases of retirements/death while in service on or after 1.6.1981.

(G.O.Ms.No.206, Finance & Planning (Finance Wing - PSC-I) Department, dated 18.8.81)

1.4 The work of authorisation of Pensionary benefits to the Class IV and other low paid employees like Police Constables, Head Constables, Excise Constables and Forest Guards was entrusted to the Audit Officer, Local Funds in each District and the Audit Officer, Local Fund working in the office of the director of Local Fund Audit, Hyderabad in respect of cases relating to the Class IV employees in the Offices of Heads of Departments including Secretariat.

(G.O.Ms.No.102, Finance & Planning (Finance Wing - PSC.IV) Department dated 6.4.79, G.O.Ms.No.162, Finance & Planning (Finance Wing - PSC.I) Department, dated 10.7.81, G.O.Ms.No.144, Finance & Planning (Finance Wing - PSC.IV) Department, dated 9.5.79, and G.O.Ms.No.133, Finance & Planning (Finance Wing - PSC) Department, dated 24.5.88)

1.5 All the commutation applications of Class IV and other low paid employees shall be verified and authorised by the respective Local Fund Audit

Authorities who are dealing with the Pension cases of such employees.

(G.O.Ms.No.134, Finance & Planning (Finance Wing - Pension.I) Department, dated 2.5.86)

1.6 The pension cases of Class IV employees of Andhra Pradesh Guest House, New Delhi including commutation, shall be verified and sanctioned by the Office of the Special Commissioner, Government of Andhra Pradesh, New Delhi and necessary authorisation for disbursement of Pension/ Retirement Gratuity/Commutation etc., shall be issued by the Pay and Accounts Officer at New Delhi, with effect from 1.4.1990.

(G.O.Ms.No.280, Finance & Planning (Finance Wing - Pension.I) Department, dated 2.9.89)

1.7 The work relating to verification and authorisation of Pensionary benefits in respect of Class IV and other low paid employees of this State working in other States under the administrative control of the Officers of those States, will continue to be attended to by the Accountant General, Andhra Pradesh, Hyderabad.

(G.O.Ms.No.118, Finance & Planning (Finance Wing - PSC.I) Department, dated 7.4.82)

1.8 (a) The respective Pension issuing Authorities i.e. Audit Officer Local Funds in each District and the Audit Officer working in the Directorate of Local Fund Audit, Hyderabad are authorised to issue special payment orders authorising payment of "**Special Allowances**" such as Special Allowance attached to President's Police Medals awarded to Police Constables/ Head Constables debiting the expenditure to the service Major Head of the Department, provided such awards are made under valid orders and payment is a continuing one even after retirement.

(G.O.Ms.No. 300, Finance & Planning (Finance Wing - PSC.I) Department, dated 22.8.85)

(b) The respective pension issuing authorities who are authorising the pensionary benefits shall also authorise the Police Medals sanctioned in G.O.Ms.No.519, Home (Police.A) Department, dt.29.10.85, which envisage payment of recurring grants for life of the employees, by issuing separate payment orders.

(G.O.Ms.No.73, Finance & Planning (Finance Wing - PSC) Department, dated 25.2.89)

1.9 The work of verification, sanction and release of the compassionate gratuities is not covered by the scheme of verification and authorisation of pensionary benefits of Class IV and other low paid employees ordered in G.O.Ms.No.102, Finance & Planning (Finance Wing - PSC.IV) Dept, dt 6.4.79. The procedure obtaining hitherto will continue.

(G.O.Ms.No.315, Finance & Planning (Finance Wing - PSCI) Department, dated 14.12.81)

2. The detailed verification of the service of the Class IV and other low paid employees is dispensed with. The qualifying service has to be arrived at taking into account the entries recorded in the Service Register as they are, without any further scrutiny. The date of birth, date of retirement as entered in the service book, will be accepted and the qualifying service will be worked out on the basis of these dates after excluding the periods of non-qualifying service, if any.

(G.O.Ms.No.103, Finance & Planning (Finance Wing - PSC.IV) Department, dated 6.4.79)

3.1 The Heads of Departments / Heads of Offices should maintain the following registers and forms in connection with the implementation of the scheme of verification & authorisation of Pensionary benefits in respect of Class IV & other low paid employees.

Registers :

- (i) Register of applications for Pension & Gratuity,
- (ii) Alphabetical register of Pension & Gratuity,
- (iii) Register of Pension payment orders issued,
- (iv) Gratuity Register.

Forms :

- (i) Certificate & report on Pension and / or Gratuity,
- (ii) Letter conveying verification of Pension,
- (iii) Pension Payment Order - Pensioner's portion,

- (iv) Pension Payment Order - Disburser's Portion,
- (v) Gratuity Payment Order
- (vi) Revision of Pension - Amendment to Pension Payment Order.

(G.O.Ms.No.431, Finance & Planning (Finance Wing - Pension.I) Department, dated 5.10.76)

3.2 Various check lists were prescribed to enable the Heads of Departments/ Heads of Office to correctly arrive at the Pensionary benefits admissible to the Class IV & other low paid employees and to issue authorisations thereof.

The returns to be submitted were also prescribed for watching the issue of Pension Payment Orders/ Gratuity Payment Orders etc.

(G.O.Ms.No.491, Finance & Planning (Finance Wing - Pension.I) Department, dated 3.12.76)

3.3 The Heads of Offices / Heads of Departments and Pension issuing Authorities should follow the procedure detailed in G.O.Ms.No.431, Finance & Planning (Finance Wing - Pension.I) Department, dated 5.10.76 and G.O.Ms.No.491, Finance & Planning (Finance Wing - Pension.I) Dept, dt 3.12.76, in the matter of verification of services.

- (a) The allocation of Pension liability has to be done by the Pension verifying Authority while the liability on account of relief on such pension has to be allocated by the Pension Issuing Authority.
- (b) Pension sanctioning Authorities have to maintain the following registers.
 - (i) Register of application for Pension and Gratuity,
 - (ii) Alphabetical Register of Pensioners and Gratuities.
- (c) Head of the Office has to prepare the Pension papers and to send to Pension Sanctioning Authority.
- (d) Pension Sanctioning Authority has to check and accord sanction and then to forward to Pension Issuing Authority.

- (e) Pension Issuing Authority has to issue Pension Payment Order/Gratuity Payment Order.
- (f) Pension issuing Authority has to maintain the following registers.
 - (i) Register of Pension Payment Orders issued,
 - (ii) Gratuity Register.
- (g) Pension Disbursing Officers shall maintain separate accounts for these pensions as distinct by those authorised by Accountant General, Andhra Pradesh.

(G.O.Ms.No.104, Finance & Planning (Finance Wing - PSC.IV) Department, dated 6.4.79)

3.4 The forms and Registers specified in G.O.Ms.No.431, Finance & Planning (Finance Wing - Pension.I) Department, dated 5.10.76 are standardised to enable the Director of Printing and Stationery to Print and Supply to the Departments.

(G.O.Ms.No.25, Finance & Planning (Finance Wing - PSC.I) Department, dated 28.1.83)

4. The Pension files in respect of Class IV and other low paid employees need not be sent to Accountant General's Office for post audit. They should be made available to the audit parties of Accountant General, Andhra Pradesh during the course of local audits of the Offices of the Pension sanctioning authorities.

(Cir.memo No.40139/1308/Pen.I/86, dated 13.2.87 of Finance & Planning (Finance Wing - Pension.I) Department)

5. If as a result of post audit, the Accountant General points out any error in the amount of Pension/Retirement Gratuity / Family Pension already sanctioned by the Departmental Officers and released by the Pension Issuing Authorities as per orders in G.O.Ms.No.375, Finance & Planning (Finance Wing - Pension.I) Department, dated 30.8.86 and G.O.Ms.No.102, Finance & Planning (Finance Wing - PSC.IV) Department, dated 6.4.79, the Pension Issuing Authorities should immediately issue amendment to Pension Payment Order or issue a revised Gratuity Payment Order for the difference or

for the recovery of excess paid Pension/ Retirement Gratuity without insisting for a fresh sanction for the revised amount. Copy of amendment order to the Pension Payment Order or the revised Pension Payment Order should be furnished to the Pension Sanctioning Authority who, on receipt, shall take note of the revision in the original sanction order and service Book of the Government servant.

(Cir.memo. No. 22017/H/1259/PSC.I/84-1, dated 5.9.84 of Finance & Planning (Finance Wing - PSC.I) Department)

6. The following procedure should be followed in the matter of transfer of pensions from one District Treasury to another.

(a) Action to be taken by the Pensioner :

The pensioner should apply for transfer of pension to the Sub-Treasury Office / District Treasury Office / Pension Payment Office, where he is drawing his pension. With the application, the pensioner should surrender the pensioner’s half of the pension Payment Order to the Sub-Treasury Office / District Treasury Office / Pension Payment Office, and obtain an acknowledgment.

(b) Action to be taken by the Sub-Treasury / District Treasury Office / Pension Payment Office :

The Sub-Treasury Officer should send both the Disburser’s and Pensioner’s halves of Pension Payment Order, along with the descriptive rolls of the Pensioners, to the District Treasury Office of his district after indicating on both halves of Pension Payment Order, the month upto and including which payment has been made. He should also cancel the entry in the Pension Payment Order register in his Office with a note to the effect “Transferred to District Treasury Office for arranging payment at
.....
..... Sub-Treasury / District Treasury / Pension Payment Office.”

(c) Action to be taken by the District Treasury Office / Pension Payment Office

The District Treasury Officer on receipt of both halves of Pension Payment Order with the descriptive rolls from the Sub-Treasury or the Dis-

istrict Treasury Office / Pension Payment Office, on surrender of both halves of the Pension Payment Orders by the pensioners as the case may be should prepare a transfer order in the form prescribed (Annexure - I) and send both the halves of the Pension Payment Order along with the descriptive rolls, to the District Treasury Office of the District concerned Pension Payment Office, where payment is desired under intimation to the Pension Issuing Authority and Accountant General, Andhra Pradesh. At the same time, the District Treasury Office / Pension Payment Office, should cancel the entry in the Pension Payment Order register in his Office, making a note to the effect "Transferred for payment at
 .. Sub-Treasury / District Treasury / Pension Payment Office".

(d) Action by the Pension Issuing Authority which issued Pension Payment Order :

On receipt of intimation from the District Treasury Office / Pension Payment Office, regarding transfer of the Pension Payment Order to the concerned District, the Pension Issuing Authority which issued the Pension Payment Order should take action to (a) send an extract of the Pension Payment Order register to the Pension Issuing Authority of the District where payment is desired with a covering letter in the form given (Annexure - II) and (ii) cancel the entry in the Pension Payment Register in his Office in red ink taking a note to the effect "Transferred for payment at
 ... Sub-Treasury / District Treasury / Pension Payment Office."

(e) Action by the Pension Issuing Authorities of the District where payment is desired.

The Pension Issuing Authority of the District where payment is desired, should, on receipt of Pension Payment Register extract from the Pension Issuing Authority (which issued Pension Payment Order) take an entry of the Pension Payment Order in the Pension Payment Order Register by giving a fresh Pension Payment Order number of the series of his District. After taking entry in this register, the Pension Issuing Authority should intimate the District Treasury that the payment of pension on the said Pension Payment Order may be effected from that Treasury / Sub-Treasury
 under him from the due date i.e. the month following the one upto which it has been paid at the previous treasury. This intimation should be in the form appended (Annexure - III). A copy of this should be given to the pensioner, who should surrender this at the Treasury /

Sub - Treasury / Pension Payment Office, where the pension is to be disbursed after transfer.

(f) Action in District Treasury / Sub-Treasury / Pension Payment Office, where payment is to be made.

The District Treasury Officer / Sub-Treasury Officer, Pension Payment Officer on receipt of both halves of the Pension Payment Order together with the descriptive rolls from the District Treasury Office / Pension Payment Office, where the Pension Payment Order was under payment, check whether the Sub-Treasury Office, District Treasury Office / Pension Payment Office, has indicated the date upto which payment has been made thereon and await intimation from the Pension Issuing Authority of his district. **He should not make any payment until the intimation is received from the Pension Issuing Authority of his District / Twin Cities**, On receipt of intimation from the Pension Issuing Authority of his district and twin cities the District Treasury Officer / Pension Payment Officers, should take action similar to that prescribed to be taken on receipt of a fresh Pension Payment Order and after observing the formalities should make payment at the District Treasury / Pension Payment Office. If the payment is desired at the Sub-Treasury, the Pension Payment Order should be sent to the Sub-Treasury concerned, duly taking note in the Pension Payment Register.

Before commencing payment, the Sub-Treasury Office / District Treasury Office / Pension Payment Office should carefully note the last month upto which payment has been made and pay the pension from the month following the month upto which the pension has been paid last, after the pensioner surrenders the copy of the intimation received from the Pension Issuing Authority regarding transfer of the Pension Payment Order.

[Circular memo No. 33168/83/PSC-IV/79, dt. 13-8.1979 of Finance & Planning (FW.PSC-IV) Department]

7. Verification and Authorisation of Pensions in respect of certain categories of Teachers :

The work of verification and sanction of pension in respect of Lower Grade Teachers, Higher Grade Teachers and Secondary Grade Teachers, under all managements (namely, Government, Local Bodies, Municipalities and Aided Management) in the Districts of Hyderabad, Krishna and Kurnool

is entrusted to the District Educational Officers of the said Districts from which the said categories of Teachers retire.

The work of authorisation of pensionary benefits in respect of the above categories of the Teachers in the above three Districts is entrusted to the Audit Officer, Local Funds in the concerned Districts.

The following types of pension cases will continue to be dealt with by the Accountant General, Andhra Pradesh.

- (i) Cases of revision in which the original pension has been verified and released by the Accountant General, Andhra Pradesh.
- (ii) Cases of Compassionate Pensions / Family Pensions under the scheme other than the Andhra Pradesh Government Servants (Family Pension) Rules, 1964, where the service Pension has been settled by the Accountant General, Andhra Pradesh.

(G.O.Ms.No.340, Education (T.1) Department, dated 22.3.80)

ANNEXURE - I
MEMO FOR TRANSFER OF PAYMENT OF PENSION FROM ONE DISTRICT TO ANOTHER.

1. Name of the Pensioner :	
2. Pension Payment Order No :	
3. Class of Pension :	
4. Monthly amount of Pension :	
5. Head of Debit (Full Classification as adopted in the accounts) :	
6. Name of Treasury to which transferred :	
7. Date on which and period for which Last Payment was made :	
8. Date with effect from which pension is payable from the new treasury :	
9. Amount of Pension commuted, if any :	
10. Are there any special conditions on which the continuance of the pension or any part of it depends :	
11. Date of Application :	
12. Date Station :	

PENSION PAYMENT OFFICER/
DISTRICT TREASURY OFFICER

To
The Pension Payment Office
The District Treasury Office
Forwarded with both halves of P.P.O.No..... together with ..
.....
Copy forwarded to the(Pension Issuing Authority) for information and necessary action.
Copy forwarded to Sri

ANNEXURE - II

No

Dated :

From

The

To

The

Sir,

Sub :- Pensions - Transfer of P.P.O.No..... from
Sub/ District Treasury to Sub/District
Treasury - Regarding.

* * *

I am to state that Sri holder of Pension
Payment Order No dated has requested for
transfer of pension from Sub-Treasury/District
Treasury to Sub-Treasury/ District
Treasury. I am, therefore, to forward herewith extract of the Pension Pay-
ment Order Register and request that the payment on the above Pension
Payment Order may kindly be transferred accordingly.

The receipt of this letter may please be acknowledged.

Yours faithfully,

(Signature)

(Designation)

ANNEXURE - III

OFFICE OF THE

No.

Dated:

From

The

To

The Treasury Officer,

Sir,

I am to state that the Pension Payment Order No.
..... dated in favour of Sri/Smt
..... a Government pensioner, has been
registered in this office and to request that you will please arrange for pay-
ment of the Pension of Rs. per mensem from the
..... Treasury with effect from
.....

The Pension is debitable to
Please acknowledge receipt of this intimation.

Yours faithfully,

(Signature)
(Designation)

Copy forwarded for information to the Government Pensioner with reference
to his application dated the

(Signature)
(Designation)

APPENDIX - VII

Nomination for the Payment of Arrears of Pension

Every pensioner, to whom any pension is payable, has to nominate any other person, to receive after the death of the pensioner, all moneys payable to the pensioner on account of such pension, before or after the date of such nomination and which remains unpaid immediately before the date of the death of the pensioner. For this purpose, every pensioner, who has retired has to nominate a person in Form 'A', annexed, in triplicate and submit the same to the respective pension disbursing authority. The pension disbursing authority, after due verification shall return one copy to the pensioner and the other copy to the Head of the Office/Department from where, the pensioner retired while retaining the third copy with him. In the case of those who retire hereafter, the person should submit the nomination within three months before or after the date of retirement. The Head of the office after receipt of the same, shall return one copy, duly attested, to the pensioner and one copy to the Pension issuing authority, who shall pass it on to the Pension disbursing authority alongwith Pension Payment Order, after due verification. In cases where the nomination made earlier has to be modified for any reason, indicating the cases where a nominee predeceases the pensioner, the revised nomination has to be made in form 'B' annexed. A nomination made in accordance with these instructions and accepted by the Pension Disbursing Authority or the Head of the Office, shall be conclusive proof with regard to the person nominated to receive arrears of pension. The arrears of pension payable under these instructions, however, will be paid according to the existing rules governing the mode of payment of pension. If the pensioner fails to make a nomination within the stipulated period, the heirs of the deceased pensioner will have to follow the normal procedure laid down in the Treasury rules, for claiming life time arrears as usual.

The pension disbursing authorities, in the case of pensioners and the Heads of Offices in the case of serving employees, may bring these instructions to the notice of pensioners/serving employees for execution of the nomination forms.

Note :- This procedure is to be followed in cases where nomination form was not simultaneously submitted alongwith application for pension as specified in G.O.Ms.No.263, Finance & Planning (FW.PSC) Department, dt. 23-11-98

(FORM-A)

Pension Disburing Authorities/Head of Office
(Name of Bank/Treasury/Accounts Officer, etc.)

Place :

I hereby nominate the person

(Name of the Pensioner in Capital letters)

Name below to receive L.T.A. of Pension

Name and address of the nominee	Relationship with Pensioner	Date of birth
(1)	(2)	(3)

If nominee is minor

Name and address of person who may receive the said pension during the nominee's minority	Name and address of other nominee in case the nominee under Col.(1) above pre-deceases the pensioner	Relationship with pensioner
(4)	(5)	(6)

Date of birth if the other nominee is minor	Name and address of person who may receive the pension during the other nominee's minority	Contingency on happening of which nomination shall become invalid
(7)	(8)	(9)

Place : Signature (or thumb impression if illiterate) and name of Pensioner

Date : Address :

Witness : Signature, Name & Address

Signature of Pension Disburing Authority/Head of Office.
(Acknowledgment to be sent by the Pension Disburing Authority/Head of Office)

Certified that application/nomination has been received from(Name of Pensioner) whose address is :

Place : Signature of Pension Disbursing Authority/Bank/
 Treasury
 Date : Accounts Officer/Head of Office
 Full address

FORM - B

To
 The Pension Disbursing Authority
 Name of the Bank/Treasury/Accounts Officer etc.
 Place :

I hereby make the following
 (Name of the Pensioner in Capital letters)
 alternative nomination in cancellation of the previous nomination made on

 for the Payment of Arrears of Pension.

Name and address of the nominee	Relationship with pensioner	Date of birth
(1)	(2)	(3)
If nominee is minor Name and address of person who may receive the said pension during the nominee's minority	Name and address of other nominee in case of nominee under Col.(1) above pre-deceases the pensioner	Relation-ship with pensioner
(4)	(5)	(6)
Date of birth if the other nominee is minor	Name and address of person who may receive the pension during the other nominee's minority	Contingency on happening of which nomination shall become invalid
(7)	(8)	(9)

Place : Signature (or thumb impression of illiterate) and name of Pensioner

Date : Address :

Witness : Signature Signature of Pension Disbursing Authority.

Name & Address Date Stamp

Certified that application/nomination (Form-B) has been received from(Name of Pensioner) whose address is
Form A has been cancelled and returned to him

Place : Signature of Pension Disbursing Authority/Bank/Treasury

Date : With Full Address

APPENDIX - VIII

Important Government Orders relating to monetary concessions/monetary benefits to certain categories of Government servants dying while in service

1. Social Security-cum-Provident Fund Booster Scheme

Rule 30-A of Andhra Pradesh, General Provident Fund Rules :

On the death of a subscriber in service, the person(s) eligible to receive provident fund balances, will be entitled for an additional amount equal to the average balance in the account of the deceased subscriber in the fund, during the three years immediately preceding the death subject to the condition that :-

(a) the balance in the account of the subscriber should not have fallen below the following limits at any time during the three years proceeding the date of death :-

- (i) Rs 4,000/- ¹[Rs 8,000/-] in the case of gazetted officers
- (ii) Rs 3,000/- ¹[Rs 6,000/-] in the case of Non-gazetted officers and
- (iii) Rs 1,000 ¹[Rs 2,000/-] in the case of last grade employees

(b) the additional amount payable under this rule shall not exceed Rs 10,000/- (ten thousand only) ¹[Rs 20,000/- rupees twenty thousand only]

(c) The subscriber has to put in atleast five years service at the time of his death.

Note 1 : The period of three years for calculation shall be computed backwards from the month preceding the month in which the death of the subscriber occurs.

For this purpose, as also for checking the minimum balance prescribed above -

(a) the interest credited to the account of the subscriber in terms of Rule 13, and the amount of interest upto the month proceeding the month in which death of the subscriber occurs, shall be taken into account, and

1. The limits prescribed in Rule 30-A of A.P.GPF rules are enhanced w.e.f. 29-1-2003 by G.O.Ms.No 42, Finance (Pen.II) Dept., dt. 29-1-2003.

(b) the post which the subscriber was holding for the greater part of the aforesaid period of three years, immediately prior to death, shall be taken into account for purposes of reckoning the minimum balance limits.

Note 2 : The Accounts officer in the office of the Accountant-General, Andhra Pradesh, will authorise the payment of the benefit to the person(s) entitled to receive the provident fund money at the time of making final payment of the provident fund balances, without any further sanction.

[G.O.Ms.No.326, Finance & Planning (FW.Pen.I) Dept, dt. 14.11.80]

2. “Group Personal Accident Policy for Police Personnel”

A scheme called “Group Personal Accident Policy for Police Personnel” was prepared with the participation by the Oriental Insurance Company to cover the police personnel against un-natural deaths due to violence, accidents, snake bites etc. and practically covers all risks to which the force is exposed round the clock. The annual premium will be met from State funds as detailed below :

Sl.No.	Category	Sum proposed	Annual premium payment per head per annum after allowing all discount	
			Rs.	Ps.
1.	Police constables and Head Constables	Rs. 1.00 lakh	28.50	
2.	Sub-Inspectors and Reserve Sub-Inspectors Circle Inspectors and Reserve Inspectors	Rs.2.00 lakhs	57.00	
3.	Deputy Superintendent of Police/Assistant Commandant	Rs. 3.00 lakhs	85.50	

The insurance is taken groupwise for various ranks and the policy will be issued on the basis of ranks. There is no need to furnish the individual names of the police personnel covered under this scheme. Only total number of employees covered in each rank will be furnished to the Insurance

company and variation in the number of employees will be intimated to the Insurance Company from time to time and the premium will be charged according to the strength of the force. The Department's certificate about the death and cause of the death is sufficient to settle the claim.

The above scheme covers only the cases of deaths or disabilities of Police personnel upto the rank of Deputy Superintendent of Police caused during the course of anti-naxalite, and anti-dacoity operations and in tackling anti-social activities. The family of the deceased police personnel covered under this scheme will not be entitled to the following facilities, [which were hitherto being sanctioned by the Government in individual cases]

1. Entitlement of rent free quarters till the normal date of superannuation.
2. Educational facilities for children.
3. Ex-gratia

The other concessions viz, Drawal of last pay drawn by the spouses of the deceased and providing employment to the children/spouses of the deceased will continue.

[G.O.Ms.No.133, Home (Police-A) Dept., dt. 5.4.88]

3. Payment of Group Insurance in the case of death of Drivers while on duty.

The survivors of the Drivers are eligible for the payment of lumpsum amount at double the normal rates for which they are entitled under the Andhra Pradesh State Employees Group Insurance Scheme, 1984, in case the Drivers meet with accidental death while on duty driving the cars.

In addition, the family of the deceased driver will be eligible for the payment from savings fund under rule 8 of the Andhra Pradesh State Employees Group Insurance Scheme, 1984.

This scheme is applicable to Drivers working in Government, Gram Panchayats, Zilla Praja Parishads, Mandala Praja Parishads, Municipal Corporations and Municipal Councils. It is also admissible to the Drivers belonging to work charged establishment who are absorbed as Government servants on completion of 10 years of service, in all Engineering Departments, such as Irrigation, Projects etc.

This scheme is not applicable to the Drivers belonging to Zilla

Grandhalaya Samasthas, Agricultural Market Committees and any others for whom the Group Insurance Scheme is not applicable.

[G.O.Ms.No.314, Finance & Planning (FW.TA) Department, dt. 28.9.89]

4. Payment of compensation in respect of those employees who lost their lives while discharging the Risk borne official duties.

In respect of those employees who lost their lives while discharging the Risk borne official duties, the following compensations are ordered.

i) The families of the deceased employees shall be allowed an exgratia of an amount equal to the entitlement of the Group Insurance Scheme in addition to the normal entitlement. But this is not applicable to police personnel as they are covered by another insurance scheme.

ii) The family of the deceased shall receive Family pension equal to the last pay drawn till date of superannuation of the deceased employee had he been alive. For the period after the date of superannuation 30% of last drawn pay is admissible till remarriage/death. In case death takes place 3 ½ years before superannuation, family pension equal to last pay drawn will be payable till the date of superannuation. Thereafter for the left over period of 7 years or 65 years of age of the employee, whichever is earlier, enhanced family pension, as admissible under the normal family pension rules shall be payable after which family pension at 30% of pay last drawn shall be paid till remarriage/death whichever is earlier.

iii) The following benefits will continue :

- a) Compassionate appointment of a member of the family :
- b) Retirement gratuity
- c) Encashment of earned leave
- d) Write off of loans

[G.O.Ms.No.340, Finance & Planning (FW.Pen.I) Department, dt.8.11.89]

5. Payment of compensation in respect of the employees who lost their lives while performing election duties and to those who sustained injuries

The orders issued in G.O.Ms.No.340, Finance & Planning (FW.Pen.I) Department, dt.8.11.89 are extended to the employees who lost their lives while discharging their duties in connection with the conduct of elections as a result of violence or attack by anti-social elements/extremists etc, or the death caused as a result of above incidents.

The following compensation is also sanctioned to the employees who sustained injuries while discharging their duties as a result of violence or attack by anti-social elements/extremists etc., in connection with the conduct of elections.

- i) In the case of permanent disability including loss of limb or its use permanently, the compensation payable is Rs. 10,000/- (Rupees Ten thousands only)
- ii) In the case of temporary disability the compensation payable is Rs.5,000/- (Rupees Five thousands only)

These orders are not applicable to the police personnel as they are covered by another insurance scheme vide G.O.Ms.No.133, Home Department, dt. 5.4.86.

The expenditure on this account shall be debited to relevant minor and sub-heads under Major Head “2015-Elections” and obtain re-imburement of expenditure i.e. 100% or 50% as the case may be, from Government of India as their share in cases where the expenditure is borne by the Government of India.

[G.O.Ms.No.337, G.A (Elections-B) Department, dt. 7.5.1991]

6. Ex-gratia in the case of employees who die or are injured while on Election duty

The following amounts of Ex-gratia are ordered to be provided in the case of Governemnt employees who lost their lives or injured resulting permanent disability while on election duty.

(i) Death	Rs. 1.00 lakh
(ii) Permanant in capacitation involving 2 limbs, 2 Eyes, or one Eye or one Limb and one Eye	Rs. 1.00 lakh

(iii) Loss of one limb or one Eye	Rs. 50,000/-
(iv) Permanent total disablement from injuries other than those mentioned above	Rs. 1.00 lakh
(v) Permanent partial disablements	Percentage of Rs.1.00 lakh as Per General Insurance Table of Compensation.

Note :- These orders will not apply to police personnel as they are covered by another scheme as per G.O.Ms.No.133 Home Department, dt. 5-4-86.

[G.O.Ms.No.559, G.A. (Election-B) Dept., Dt. 23-11-94]

7. Ex-gratia to the families of Government employees who met with accidental death while performing Official duties.

The Family of such Government servants who meet with accidental death during to the performance of their official duties shall be sanctioned an Ex-gratia amount of Rs.1.00 lakh, in addition, to all other benefits available under various schemes. If the death occur during the period of avilment of leave such case do not fall under the ambit of the scheme. The payment of Ex-gratia amount is subject to production of Death Certificate and Legal heir certificate from the competent authority.

[G.O.Ms.No.343 Fin & Plg (FW-Adm.II) Dept., Dt.27-12-1996 w.e.f. 18-9-1995]

8. Entitlement of Ex-gratia while coming to office and returning to residence and further conditions :-

The payment of Ex-gratia is also subject the following conditions :

(i) Copies of either F.I.R. of the police department or a post Mortum report of a government hospital in which he/she was admitted, shall be submitted to the sanction authority. However, if the post Mortum report reveals that the employee was in intoxicated condition, at the time of accident or the employee has committed suicide such cases shall not be entitled for the ex-gratia.

(ii) The Head of the office shall certify that the employee was on his way to his office to discharge his duties or left the office after discharging his duties.

(iii) Production of Death Certificate and Legal Heir Certificate from the concerned competent authority.

The above condition are prescribed substituting the para 5 of G.O.Ms.No. 343 F&P (FW.Admn.II) Dept., dt. 27-12-96 by G.O.Ms.No.754 Finance (Admn.II) Dept., dt 9-8-02

[G.O.Ms.No.754 F&P (Admn.II) Dept., dt. 9-8-02.]

9. Modified orders for grant of Financial Assistance and other benefits to the families of Police Personnel/Government Officials of other departments killed by extremists/anti social elements :

G.O.Ms.No.30 GA (SC-C) Dept., Dt. 1-2-96

G.O.Ms.No.209 GA (SC-C) Dept., Dt. 24-5-97.

G.O.Ms.No.102 GA (SC-C) Dept., Dt. 25-3-98.

The following benefits were allowed to the families of the Police personnel and Government Officials of other departments who are killed by the extremists/antisocial elements in supercession of earlier orders on the subject.

- (1) Last pay drawn by the deceased official shall be paid to the spouse till the date of superannuation of the deceased official. In the case of death/remarriage of the spouse, the legal heir of the deceased official will get the last pay drawn till the date of superannuation of the deceased official.
- (2) Employment shall be provided to the spouse/children dependent, brother or sister of the deceased official as per rules as mentioned below :

Rank of the deceased employee	Post to be provided to the spouse/ Children/dependent brother or sister.
(a) Superintendent of Police to the Director General & Inspector General of Police and the officials of other Departments holding equivalent Post.	Group I services or equivalent posts subject to eligibility and relaxation to be given by the A.P.Public Service Commission.
(b) Deputy superintendent of Police and Additional Superintendent of Police and the officials of other Departments holding equivalent posts.	Group II services or equivalent posts subject to eligibility and relaxation to be given by the A.P. Public Service Commission.

(c) Police Constables to Inspectors of police and officials of other Departments holding equivalent posts.	As per the existing rule i.e. G.O.Ms. No.96 Home (Pol.c) Dept., dt 17.3.93 and G.O.Ms.No.612GA (Ser-A) Dept., Dt.30.10.91.
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3. The family of the deceased official shall be paid House rent allowance based on the last pay drawn.
4. Ex-gratia 20 times of salary subject to a minimum of Rs. 1.50 lakhs
5. Medical facilities shall be provided to the dependent family members of the deceased official on par with serving Government employees.
6. House site shall be assigned, as per eligibility, to the family of the deceased official by the District Collector concerned.

[G.O.Ms.No. 30, G.A (SOC) Dept, dt 1.2-96]

7. The District Superintendents of Police in respect of Police department families of deceased personnel, District Collectors/ Head of Departments concerned in respect of families of deceased government official of other departments coming within the purview of orders issued in G.O.Ms.No.30 G.A. (SC.C) Dept., dt 1-2-96 are authorised to sanction ex-gratia relief and to drawn and disburse the amount within a period of 10 days from the date of occurrence of the incident, in relaxation of the treasury Control orders and also in relaxation of the instructions issued from time to time freezing of funds.

[G.O.Ms.No.209 GA (SC-C) Dept., Dt.24-5-97]

8. To Police Personnel :
Ex-gratia 30 times of salary subject to minimum of Rs.1.50 lakhs and maximum of Rs.2.50 lakhs.

[G.O.Ms.No.102 GA (SC-C) Dept.,Dt. 25-3-98.]

9.(a) Grant of financial assistance and other benefits to the families of police personnel/ government officers of other departments killed by extremists/anti-social elements-Enhancement of ex-gratia amount and compensation :-

Ex-gratia-In case of death 1. Police constable, Head constable and S.I of police	Rs. 5.00 ¹ [Rs.7.50] lakhs
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2. Inspectors and above	Rs. 7.50 ¹ [Rs.10.00] lakhs
Compensation to injured :	
1. Permanent incapacitation	Rs.2.00 ¹ [Rs.3.00]lakhs
2. Grivous hurt	Rs.1.00 ¹ [Rs. 2.00] lakhs

It is decided to extend the above benefits to the civil servants also on par with corresponding grades who are killed by the extremists/anti-social elements and who sustain injuries resulting in permanent incapacitation and grivous hurt.

(G.O.Rt.No.5037, GA (SC.C) Dept., dt. 30-11-98)

10. Certain benefits to the families of un-married Police personnel who lost their lives in Naxalite encounters

With a view to improve the morale of the Police personnel, it was ordered that the parents of such of the un-married police personnel who were killed in naxalities encounters, shall be entitled to the family pension, in relaxation of rule 50 (12) (b) of Andhra Pradesh Revised Pension Rules 1980. The Father or Mother of such of the officers shall be allowed pay last drawn till the normal age of superannuation of the officers, had they been alive and family pension thereafter, in addition to the benefit of compassionate appointment of an unmarried brother or sister. The last pay drawn shall be regulated in all such cases, in accordance with the orders issued in G.O.Ms.No.181, Finance & Planning (FW.Pen.I) Department, dt. 2.11.92.

[G.O.Ms.No.125, Home (Police-D) Department, dt.3.3.94]

11. Admissibility of Dearness Allowance Relief on Family Pension in certain cases

In the case of payment of Family pension to the families of the deceased employees as per G.O.Ms.No.133, Home Department, dt. 5.4.88 and as per G.O.Ms.No.340, Finance & Planning (FW.Pen.I) Department, dt. 8.11.89, the following clarification is issued.

- A) The family pension to be fixed in such cases would be equal to Pay last drawn till the date of superannuation of the deceased employee had he been alive, as defined in Rule 31 of Andhra Pradesh Revised Pension Rules 1980 read with Fundamental Rules 9 (21) (a) (i); and

1. The bracketed amounts are enhanced in G.O.Ms.No. 266, G.A. (SC.A) Department, dt. 22-6-01 w.e.f 22-6-01 and other benefits extended in G.O.Ms.No. 30, G.A.(SC.A) Dept., dt. 1-2-96 shall however continue to apply.

- B) Dearness Allowance relief on such pension shall be admissible from time to time on such family pension at the rates sanctioned by Government for all pensions.

No Dearness Allowance relief on family pension shall be allowed without confirming that the family pension is in compliance with (A) above. If necessary, the family pension may be refixed before allowing Dearness Allowance relief on family pension. Payment of Dearness Allowance relief on family pension as above, may be made w.e.f. 1.4.92 or from such later date from which family pension is payable. Where the family pension is to be refixed this may be done with effect from 1.4.92 or such later date from which the family pension is payable.

[G.O.Ms.No.181, Finance & Planning (FW.Pen.I) Department, dt. 2.11.92]

11-(A) Admissibility of Dearness Relief on Family Pension :

The Payment of Dearness Relief on family Pension is admissible in respect of those employees who were employed under the scheme of compassionate appointment. (i.e. besides Dearness allowance admissible on the pay). This concession is admissible w.e.f. 25-5-1998.

[G.O.Ms.No.89 Fin & Plg (FW.Pen.I) Dept., Dt.25-5-98]

11.(B) Cancellation of admissibility of dearness relief on family pensioner who are drawing pension and who employed on compassionate grounds :

The payment of dearness relief on family pension is cancelled in respect of those pensioners who were employed under the scheme of compassionate appointment w.e.f 1.9.2000 .

(G.O.Ms.No.125 F&P (FW.Pen.I) Dept., dt. 1-9-2000]

12. Rules relating to the sanction of expenditure on obsequies or transport of deceased Government employees :

(i) Short title and commencement and applications :

- a. These rules shall be called "The Rules for sanction of expenditure on obsequies or transport of deceased Government employees";
- b. They will come into force at once;

- c. They will apply in respect of every Government employee of the State of Andhra Pradesh.
- d. ¹[All India Service Officers]

(ii) Sanctioning Authority :

The Head of the Office shall be the sanctioning authority.

Explanation :

- (i). The term "Head of Office" shall mean (i) in the case of Departments of Secretariat and Heads of Departments and the Officers in the district, the Head of the Departments or Head of Office or in his absence, the next superior Officer incharge of the Department or Office;
- (ii). In any other case, the immediate superior officer to the pay disbursing officer.

(iii) Sanction of Expenditure :

- i. The amount that may be sanctioned by the Head of the Office shall not be more than Rs. 1,000/- ;¹[Rs. 2,000/-]
- ii. The sanction of Rs.1,000/- ¹[Rs. 2,000] shall be accorded having due regard to the circumstances of each case. Before sanctioning the amount, the Head of the Office shall obtain the particulars and satisfy himself about the quantum of amount to be sanctioned in each case.

(iv) Production of Certificates etc:

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

(v) Payment of Amount :

The amount sanctioned under these rules shall be paid to the nearest relative of the deceased Government employee or to the persons lawfully in possession of the body of the deceased Government employee for purposes of performing obsequies after obtaining the acknowledgment in this regard.

¹. All India Service Officers are made eligible to this facility, maximum limit enhanced from Rs. 1,000/- to Rs. 2,000/- w.e.f 7-12-98 by G.O.Ms.No. 548, G.A. (S.W) Dept., dt. 7-12-98.

(vi) Incidence of Expenditure :

The expenditure involved shall be met from the Contingent Provision of the Department or Office concerned.

[G.O.Ms.No.1669, G.A.Department, dated 15-9-1965, as amended in G.O.Ms.No.104, G.A. Department, dated 3-2-1978, and G.O.Ms.No.510, G.A. Department, dated 14-11-1985]

13. Relief in the case of Death of Pensioners who are in receipt of Service Pension:

A lumpsum amount equal to one month's pension, subject to a minimum of 1[Rs.2,000/-] was ordered to be paid on the death of a retired Government servant in receipt of service pension. The term "Pension" includes actual amount of pension as admissible to the Pensioner together with the temporary increase and adhoc relief actually admissible on the date of death of the pensioner. The payment of the lumpsum amount is governed by the following instructions :

(i) Lumpsum to whom payable :

The amount equal to one month's pension, subject to a minimum of Rs. 1[2,000/-] in the case of death of a pensioner, who is in receipt of service pension shall be payable to a nominee, who has been nominated by the pensioner in accordance with these instructions. In case, where the pensioner the nominee and alternate nominee die simultaneously either in an accident or in air crash etc., or the nominee and the alternate nominee predeceases the pensioner and the pensioner dies without making revised nomination, the amount admissible shall be paid to the person entitled to receive family pension or otherwise to the relatives of the deceased pensioner's family in the order of priority mentioned in instruction 2(1) below :

(ii) Treasury Officer to arrange payment :

The Treasury Officer concerned shall arrange payment of the amount of the nominee or where the nominee predeceased to the alternate nominee, as far as possible on the same day of the death of the pensioner, or on the next working day immediately following the day of the death of pensioner.

1. The minimum limit was enhanced from Rs.1,000/- to Rs.2,000/- w.e.f. 25-5-1998 by G.O.Ms.No.88 Fin & Plg (FW.Pen.I) Dept., dt. 25-05-1998.

(iii) Nominee to furnish Certificate of death

The nominee or alternate nominee, as the case may be, shall furnish the certificate of death in the form appended to the Treasury concerned before claiming the amount.

(iv) Relief allocable among various States

The relief sanctioned is allocable among the various states in accordance, with the provisions of the G.O.Ms.No.198, Fin, (Pen.I) Dept, dt. 10.7.1969.

Note :- The above scheme was introduced for the first time w.e.f.1.9.76 in G.O.Ms.No. 504, Fin& Plg (FW.Pen.I) Dept., dt. 10.12.76 wherein the amount of relief was Rs.150/-. The amount of relief was enhanced from Rs.150/- to Rs.500/- w.e.f. 5.11.1982 by G.O.Ms.No.281, Fin & Plg. (FW.Pen.I) Dept., dt.5.11.82. The amount of relief was enhanced from Rs.500/- to Rs.1,000/- w.e.f. 20.9.1989 by G.O.Ms.No.298, Fin & Plg (FW.Pen.I) Dept., dt.20.9.89. The amount of relief was further enhanced from Rs. 1,000/- to Rs. 2,000/- w.e.f. 25-5-98 by G.O.Ms.No.88, F&P (FW.Pen.I) Dept., dt. 25-5-98.

PROFORMA OF CERTIFICATE OF DEATH

Sri _____ who was in receipt of service pension and was drawing pension from the _____ (name of Treasury) through P.P.O No. _____ died on _____ at _____

Date of Death : _____ (Place of death)

Date : _____ Signature : _____

Note :-

This certificate shall be given by the Gazetted Officer of the Government or by a village officer concerned. If it is not possible a certificate from two pensioners drawing pension from the same Treasury should be produced.

APPENDIX - IX

Scheme of Payment of Pensions through Banks

1. Payment of Pensions through Banks

1. A Scheme of payment of Pensionary benefits to State Government Pensioners through the Scheduled banks/certain co-operative banks was introduced w.e.f. 1.1.1978. This scheme is optional to the pensioners and it is applicable only in cases where the pension is being disbursed by the Treasury officers of the banking treasuries. This scheme is not applicable in the case of pension disbursements by non-banking sub treasuries.

[G.O.(P) No. 422, Fin & Plg (FW.PSC-IV) Department., dt. 3.12.77]

2. Replacing the above, a new scheme of payment of pensions to State Government Pensioners, through the Public sector banks listed in Annexure-I to the G.O., was introduced to be operated from 1.11.1985. This scheme is also optional to the pensioners. This scheme is not applicable to the pension of Freedom Fighters and that of the State Government's pensioners which have to be continued to be drawn through treasuries directly or through money orders. Detailed procedure was outlined in the GO for the operation of the scheme.

[G.O.(P) No.299, Fin & Plg (FW.PSC-I) Department, dt. 22.8.85]

3. The old scheme contemplated in G.O.(P) No.422, Finance & Planning (FW.PSC-IV) Department, dt 3.12.77 will continue to be in force beyond 31.10.1985, in respect of those pensioners who are drawing pensions through Scheduled Banks/certain Co-operative banks, which are not included in the list of banks contained in Annexure-I to the G.O.(P) No. 299, Finance & Planning (FW.PSC-I) Department, dt. 22.8.85.

[Cir.memo.No.29331-C/11/PSC.I/85-1, dt. 31.10.1985 of Finance & Planning (FW.PSC.I) Department]

4. The old scheme contemplated in G.O.(P) NO.422 Fin & Plg (FW.PSC-IV) Department, dt. 3.12.77 will continue to be operative in respect of the pensioners of other States and Freedom Fighters as far as the public Sector Banks included in Annexure-I to G.O.(P) No. 299, Finance & Planning (FW.PSC-I) Department, dt.22.8.85, are concerned.

[Cir.memo.No.5155-A/315/PSC.I/85-1, dt. 3.1.1987 of Fin & Pg (FW.PSC-I) Department]

5. Payment of Pension (including family pension) in the Twin cit-

ies of Hyderabad and Secunderabad, through Public sector Banks is made compulsory in respect of Government servants retiring on or after 1.6.1989. The retiring Government servants have to open Savings Bank/Current Account in any of the Public Sector Banks authorised to make pension disbursement and indicate the Account number of Savings Bank/Current account, name of the Bank & Branch in the application form.

[G.O.Ms.No.24, Finance & Planning (FW.PSC) Department, dt 17.1.89]

6. The following list is the revised list of Public Sector banks who will operate the scheme of pension payment to the State Government Pensioners.

- | | | |
|--|--|--|
| <ol style="list-style-type: none"> 1. State Bank of India 2. State Bank of Hyderabad 3. Syndicate Bank 4. Indian Bank 5. Union Bank of India 6. Central Bank of India 7. Andhra Bank 8. Corporation Bank 9. Vijaya Bank 10. Canara Bank 11. Alahabad Bank 12. Bank of India 13. Bank of Maharashtra 14. Bank of Borada 15. Dena Bank 16. Indian Overseas Bank 17. Punjab National Bank 18. United Bank of India 19. UCO Bank 20. State Bank of Bikaner & Jaipur 21. State Bank of Indore 22. State Bank of Mysore 23. State Bank of Patiala 24. State Bank of Saurashtra 25. State Bank of Travancore 26. New Bank of India 27. Oriental Bank of Commerce 28. Punjab & Sind Bank | <div style="border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black; width: 40px; height: 100px; margin: 0 auto;"></div> | <p>For whole of Andhra Pradesh including Twin cities of Hyderabad and Secunderabad</p> |
| <ol style="list-style-type: none"> 13. Bank of Maharashtra 14. Bank of Borada 15. Dena Bank 16. Indian Overseas Bank 17. Punjab National Bank 18. United Bank of India 19. UCO Bank 20. State Bank of Bikaner & Jaipur 21. State Bank of Indore 22. State Bank of Mysore 23. State Bank of Patiala 24. State Bank of Saurashtra 25. State Bank of Travancore 26. New Bank of India 27. Oriental Bank of Commerce 28. Punjab & Sind Bank | <div style="border-left: 1px solid black; border-right: 1px solid black; border-bottom: 1px solid black; width: 40px; height: 100px; margin: 0 auto;"></div> | <p>For twin cities of Hyderabad and Secunderabad only in addition to the above Public Sector Banks</p> |

[G.O.Ms.No.32, Finance & Planning (FW.Pen.III) Department, dt. 23.1.89]

7. With effect from 1.4.89, the disbursement of Pensioners through banks, by means of cheques (instead of cash payment at Pension Payment Office, Hyderabad) was made compulsory for pensioners in twin cities of Hyderabad & Secunderabad and whose basic pension is more than Rs.300/- p.m. The following are the salient features of the scheme.
 - i) This scheme can be operated by any bank irrespective whether it is a Public Sector/Private/Scheduled/Co-operative Bank, in twin cities of Hyderabad and Secunderabad.
 - ii) Not applicable to pensioners drawing their pensions in the districts.
 - iii) Pensioner should give an application in the prescribed form to the Assistant Pension Payment Officer concerned, indicating the Account Number and the name of the bank and branch.
 - iv) The Pension Payment Officer, will issue a cheque in favour of the bank mentioned by the pensioner in the application form.
 - v) (a) Every month the Pension Payment Officer will send a consolidated cheque to the concerned bank, along with a statement indicating the name of the pensioner, PPO Number, Account Number and the amount of pension to be credited to the account of the pensioner.
 - vi) The Pension Payment Order will remain with Pension Payment Officer only.
 - vii) Information regarding the date of death, if known to the Bank, should be communicated to the Pension Payment Officer.

[G.O.Ms.No.79, Finance & Planning (FW.PSC.) Department, dt. 4.3.89]

- (b) The compulsory disbursement of Pension w.e.f. 1.6.89 in twin cities of Hyderabad & Secunderabad ordered in G.O.Ms.No.24, Finance & Planning (FW.PSC) Department, dt 17.1.89, will be under the scheme introduced in G.O.Ms.No.79, Finance & Planning (FW.PSC) Department, dt. 4.3.89. The Savings Bank/Current Account number name of

the bank and branch as given by the pensioner in the application form will be indicated in the Pension authorisations issued by the Accountant-General, Andhra Pradesh/Local Fund Audit Authorities, to the Pension Payment Office, Hyderabad.

[G.O.Ms.No.188, Fin & Plg (FW.PSC) Dept., dt. 19.5.89]

8. Revised Scheme for disbursement of Pensions through Banks :-

With a view to minimise the possibility of paying any excess/less amounts by the banks in the matter of disbursement of pensions by the banks a revised scheme was formulated and orders were issued in G.O.Ms.No.213 Fin & Plg (FW.PSC) Dept dated 19-12-1997 as amended in G.O.Ms.No.36 Fin & Plg (FW.PSC) Dept, dt 19.3.98 as shown below;

1. Applicability :-

- 1.1. The Scheme is applicable to all the categories pensioners who are drawing pension in cash through Treasuries in the Districts, Pension Payment Offices in twin cities of Hyderabad and Secunderabad under various categories of pension schemes of State Government, Central Government, Freedom Fighter pensioners, Railways pensioners, Defence, Other State Pensioners and those who are paid pensions through Money Orders.
- 1.2. Pensions paid through Banks under G.O.(P) No.299, Finance and Planning (FW:PSC.I) Department, dated 22-8-1985 in Districts.
- 1.3. Pension paid through Banks under G.O.Ms.No.79, Finance and Planning (FW:PSC) Department, dated 4-3-1989 in twin cities of Hyderabad and Secunderabad.
- 1.4. All new pension cases for which P.P.Os/GPOs/CVPs issued from Accountant General, Andhra Pradesh, Hyderabad/Local Fund/Control of Defence Accounts (P), Allahabad.

2. Commencement :-

- 2.1. The scheme shall come into force with effect from 1st January, 1998 in respect of pension of all categories paid in cash at Sub-Treasuries in the Districts, and Assistant Pension Payment offices located in twin cities of Hyderabad and Secunderabad.
- 2.2. The pensions now being paid through Banks in terms of G.O.Ms.No.79, Finance and Planning (FW-PSC) Department,

dated 4-3-1989 are deemed to have been brought under this scheme with effect from 1-1-1998.

- 2.3. The pensions now being paid through Banks in terms of G.O.(P).No.299, F & P(FW-PSC.I) Department, dated 22-8-1985 are deemed to have been brought under this scheme with effect from 1-4-1998, after due reconciliation with the banks by Treasuries. The Banks shall extend necessary cooperation in furnishing the upto date records to the Treasuries.

3. Definitions :-

- 3.1. **Pension Disbursing Authority :-** Pension Disbursing Authority for this purpose shall mean District Treasury Officer/Joint Director of Pension Payment Officer.
- 3.2. **Government Banks :-** "Government Bank" means "State Bank of India/State Bank of Hyderabad" where Government transaction take place at District Headquarters as well as in the Twin Cities.
- 3.3. **Link Bank :-** "Link Bank" means a Bank situated in Twin Cities/ District Headquarters for co-ordinating the disbursement of pension through their paying bank branches and who is a member of clearing house at Twin Cities/District Headquarters as the case may be.
- 3.4. **Paying Bank Branch :-** "Paying Bank Branch" means Bank Branch which disburses the pension amount to the pensioner through Saving Bank Account.

4. Procedure to be followed by the pensioner :-

- 4.1. Every pensioner may open a saving/current Bank Account for drawal of Pensionary benefits with any Bank branch of his choice. However, there is no objection if the pensioner chooses to draw pension from an existing savings/current Account in his name, provided it is not a 'joint' or 'either or survivor' Account. He shall furnish the Bank Account Number to the Sub-Treasury office/Assistant Pension Payment Office concerned in the form in Annexure-I of Appendix-II.

(This para 4.1. was amended as above through G.O.Ms.No.36 Fin & Plg (FW-PSC) Dept., dt. 19.3.98)

5. Procedure to be followed by Treasury officers/ Pension Payment Officers with Regard to conversion of cash payment into bank payments :-

- 5.1. On receipt of Saving Bank Account particulars from the Pensioner the Treasury Officer shall record necessary entries in the Pension Payment Order register maintained in his office. As on one-time measure, the Sub-Treasury Officer / District Treasury Officer/ Assistant Pension Payment Officer / Pension Payment Officer shall attest the 3 photos of the pensioner and introduce the pensioner to the Bank Branch, from where the pensioner wishes to draw the monthly pension and to get the Saving Bank Account opened immediately for all pensioners who are now drawing pension in cash by sending all necessary information and introducing the pensioners with the Bank and render all support and assistance. The minimum balance in the Saving Bank Account of pension shall be Rs.5/-.
- 5.2. In respect of Pension Payment Offices in Twin Cities, since both the halves of Pension Payment Order are available with them, it is sufficient to send particulars of Saving Bank Accounts of pensioners to the Joint Director, Pension Disbursing Authority (PDA). The pensioner's half shall be returned to the pensioner, treating it as the property of the pensioner. The Sub-Treasury Office/Joint Director, Pension Payment Office is responsible for maintaining the Pension Payment Order of Disburser's half.
- 5.3. The Sub-Treasury Officer shall prepare monthly lists of pensioners in his jurisdiction, paying Bank-wise and Branch-wise for the net amounts payable (i.e., amount to be paid after effecting recoveries if any from the pensionary benefits (i.e. Pension, Gratuity and Commuted value of Pension) in Triplicate in the Form given in Annexure-II (a) (Regular pensioners) and in Annexure-II (b) (New pension cases) of Appendix-II. The original list shall be sent to Paying Bank Branch and the duplicate copy shall be sent to the District Treasury Office concerned by 15th of every month for payment of pension in the next month.
- 5.4. On receipt of Duplicate copy of monthly list of pensioners in Annexure-II (a) Annexure-II (b) from all the Sub-Treasury Offices, the District Treasury Offices have to verify the correctness of the particulars in the list and prepare two consolidated lists viz., Paying Bank Branch wise, Link-Bank Branch-wise (Annexure III and Annexure-IV) separately, and append the pay order for the total net amount given

in Annexure-IV and send them in the sealed and locked box, to the State Bank of India/State Bank of Hyderabad by 20th of every month for crediting amount into the accounts of the respective Link Banks and for debiting the Government Accounts on 1st of succeeding month.

- 5.5. In the case of Twin Cities of Hyderabad and Secunderabad the Joint Director, Pension Payment Office, will follow the same procedure. These lists in Annexure-IV of Appendix-II will become the pension voucher(s) after the amount is credited to Link Banks.
- 5.6. The Pension Disbursing Authorities shall also furnish Branch-wise lists in Annexure-III to all the link banks for crediting the amount to the accounts of their Paying Bank Branches Accounts. The link bank shall acknowledge in token of having credited their Paying Bank Branch Account. On receipt of the vouchers (paid lists) from the State Bank of Hyderabad/State Bank of India along with Bank scroll, the Pension Disbursing Authority has to note the paid particulars with reference to Bank Scrolls in his records/computer. The Pension Disbursing Authority shall send the consolidated voucher (s) along with monthly Accounts to the Accountant General (A&E), A.P., Hyderabad. For the Railways, Defence and Central Government pensioners, the list of payments and a copy of the consolidated vouchers will also be sent to the concerned agencies for reimbursement.

6. Procedure to be Followed in New Cases :-

- 6.1. As soon as the Pension Payment Orders/Gratuity Payment Orders/ Commuted Value of Pensions are received in the new cases, the Pension Disbursing Authority shall intimate the pensioner by post while forwarding Pension Payment Orders/ Gratuity Payment Orders/Commuted Value of Pensions to the Sub-Treasury Officer concerned for arranging payment through Saving Bank Account of the branch of the Bank, opted by the pensioner.
- 6.2. After ensuring the proper identification of the pensioner and after obtaining relevant certificates in triplicate as per rules in vogue, the Sub-Treasury Officer shall prepare list in Annexure-II (b) in triplicate. The original list shall be sent to the Paying Branch of the Bank and other lists shall be sent to the District Treasury Officer concerned for consolidation. The Pension Disbursing Authority shall prepare Annexure-III and Annexure-IV and send the Annexure-III to the link Banks and Annexure-IV to the State Bank of India/State Bank of Hyderabad with pass order on it.

- 6.3. In respect of Gratuity Payment Order/ Commuted Value of Pensions the Sub-Treasury Officer has to send the original copies of the authorisation duly noting the payment particulars along with Annexure-II(b) to the District Treasury Office concerned. The Pension Disbursing Authority in turn shall enclose the above authorisations to the pension paid vouchers (Annexure-IV) and send them to the Accountant General. (A&E), Andhra Pradesh, Hyderabad along with monthly accounts. The pensioner copies of authorisations shall be cancelled and kept with the Sub-Treasury Office/Pension Payment Office for record and produce them for audit duly noting the payment particulars.

7. Procedure to be followed by Banks :-

- 7.1. On receipt of the consolidated list with pay order from Pension Disbursing Authority, the State Bank of India/State Bank of Hyderabad in Twin cities and the District Headquarters shall credit to the accounts of Link Banks through clearing house based on the list furnished by the Pension Disbursing Authorities on the 1st of succeeding month.
- 7.2. The Link Banks shall credit their Paying Bank Branches based on the lists, furnished by the Pension Disbursing Authority and the amounts got from Government Bank through clearing function.
- 7.3. The Paying Bank Branch shall credit the Saving Bank Accounts of the pensioners based on the list furnished by the Sub-Treasury Office/Pension Payment Office and ensure proper identification of the pensioner while making payment of the pension every month.
- 7.4. In respect of illiterate and other pensioners who are not able to sign, the procedure prescribed by the Banks in respect of such Accountholders shall be followed.

8. Certificates to be Obtained :-

- 8.1. Every pensioner has to furnish necessary certificates in the month of November of every year as laid down in the codal rules to the Paying Bank Branch. The Paying Bank Branch in turn shall send the certificates (as laid down in para 8.3) along with the verification report of the pensioners to the Sub-Treasury Office/Pension Payment Office.
- 8.2. The Paying Bank Branch Managers are authorised to issue life certificates in the month of November of every year.

8.3. The pensioner has to furnish the employment/non-employment/re-employment, marriage/non-re-marriage certificates duly attested by any Gazetted Officer to Paying Bank Branch. It is the primary responsibility of the Pensioner/Family Pensioner to furnish the necessary certificates for making timely credit of the Saving Bank Account of the pensioner to the Paying Bank Branch.

8.4. If the above certificates are not received in the month of November, the Sub-Treasury Officer/Joint Director, Pension Payment Office shall send the lists for crediting the pension for the month of December and stop the pension for the month of January till the receipt of the above certificates by them.

Note : The paying Bank Branch Managers are not willing to obtain the life and other certificates from the pensioners during the month of November every year, it was ordered, in modification of para (8) above, that the sub-treasury officer/Assistant Pension Payment Officers shall hereafter obtain life and other certificates from the pensioners.

[Cir. Memo. NO. 48596/B/345/PSC/98 dt. 19.2.99 of Fin & Plg Dept]

9. Commencement of Family Pension :-

9.1. The nominees/legal heirs and Family members of the deceased pensioner/family pensioner are also primarily responsible for the timely intimation of the death of the pensioner to the Pension Disbursing Authority/Sub-Treasury Officer/Joint Director, Pension Payment Office, Paying Bank Branch.

9.2. On receipt of the intimation of the pensioner's death from the paying bank branch or directly, the Sub-Treasury Officer/Joint Director, Pension Payment Officer has to take action to work out the Life Time Arrears amount and issue authorisation to the Paying Bank Branch in Favour of the nominee of the deceased pensioner along with the Death Relief, after satisfying himself regarding the genuineness of the claim.

9.3. On receipt of the intimation of the death of the pensioner from family pension beneficiary/Paying Bank Branch with the particulars of the Saving Bank Account Number etc., the Sub Treasury Officer/ Joint Director, Pension Payment Office has to take action for commencement of the family pension to the beneficiary as per the authorisation available in the Pension Payment Office/Sub Treasury Office. The

Pension Disbursing Authority shall also watch the time limit prescribed for payment of enhanced family pension. The Sub-Treasury Officer/Joint Director, Pension Payment Office is also required to satisfy himself regarding the admissibility of Dearness Relief in case of Compassionate appointments and other conditions where the family pensioner is employed. He is also expected to watch the age limit in case of the children of the deceased.

- 9.4. It is to be noted that the Death Relief is admissible only in respect of Service Pensioners.
- 9.5. In the case of the death of the Pensioner/Family Pensioner, the amount credited beyond the date of death shall cease to the Government and Paying Bank Branch shall credit such amount to the Government Account through Government bank under intimation to the pension Disbursing Authority and Sub Treasury Officer concerned.

10. Transfer of P.P.Os :-

- 10.1. The pensioner can change the Paying Bank Branch at his convenience through an application to the Paying Bank Branch concerned. In such case the paying bank branch has to close the Saving Bank Account of the pensioner duly paying the balance amount to the pensioner and intimate Sub Treasury Officer/Joint Director, Pension Payment Office concerned for this purpose. If the pensioner wishes to change the Paying Bank Branch from one place to another within the jurisdiction of the Pension Disbursing Authority concerned, the Pension Disbursing Authority has to arrange to pay the pension through the new Paying Bank Branch as per the procedure detailed in the proceedings paras.
- 10.2. If the pensioner opts for change to the bank outside the jurisdiction of the Pension Disbursing Authority, the Pension Disbursing Authority shall send both the halves of the Pension Payment Order, transfer application form and other documents to another Pension Disbursing Authority concerned in whose jurisdiction the pensioner desires to receive his pension, under intimation to the Accountant General (A&E), Andhra Pradesh Hyderabad, duly noting all required entries in the pension payment Order Register and other connected records in his office by deleting the outgoing pensioner's particulars from the records of the pensioner's particulars from the records of the pension data base.

- 10.3. The Accountant General (A&E), Andhra Pradesh, Hyderabad shall continue to be responsible for accounting as well as audit of pensionary payments.
- 10.4. The accounts/records and registers maintained in the branches of Banks making pension payments and also in the Link Banks shall keep open to audit by Comptroller and Auditor General of India or any person appointed by him on his behalf.
- 10.5. The Accountant General (A&E), Andhra Pradesh, Hyderabad shall also adjust the Pensionary payments of Inter States/Defence/Railways, other Central pensions etc., based on the monthly accounts rendered by the Treasuries / Pension Payment Office.

ANNEXURE - I

(Application & Declaration for Drawal of pension through Banks)

(As per para 4.1 of G.O.Ms.No.213, F & P (FW.PSC) Department, Dt. 19-12-1997).

To

The Sub-Treasury Officer/Pension Payment Officer

.....

Sir,

Sub :- Payment of pensions through Banks - Reg.

Ref :- G.O.Ms.No.213, Finance & Planning (FW.PSC) Department, dated 19-12-1997.

As per the provisions contained in the scheme of payment of pensions through Banks brought into force by the Government Order cited, I request you to credit the amount of my pension through my nominated Bank. I give below the details along with three photos.

1. Name of the Pensioner / Family Pensioner (in capital letters)	.....
2. Name of the Bank	.....
3. Name of the Branch	.....
4. Pension payment Order No.	.....
5. Amount of monthly pension	.....
(a) Pension : Rs.....	.....
(b) Relief : Rs. ....	.....
6. Saving Bank Account No.	.....
7. Life Time arrears and Family Pension Nominee	.....
8. Permanent Postal Address	..........

I agree to the conditions regarding giving Annual Certificates as prescribed in the rules.

I hereby declare that I and my heirs and successors accept the li-

ability of making good to Government, over payment if any made to me under the scheme.

I also agree to undertake that any amount of excess/Wrong payment of pension credited to my above Saving Bank may be recovered or withdrawn from the said Saving Bank by the said Bank.

Yours faithfully,

SIGNATURE OF THE PENSIONER/
FAMILY PENSIONER

ANNEXURE- II (A)

(As per para 5.3 & 5.4 of G.O.Ms.No.213, F & P (FW.PSC) Dept, Dt.19-12-1997)

To

The Branch Manager,

_____ (Name of the Paying Bank)

Place : _____

Sir,

The Statement for Rs. (in words) duly passed is sent herewith for favour of credit of the amount on the 1st day of the month shown in the Col.No.(8) below to the Saving Bank Account of the pensioner mentioned in Column No.2.

Name of the Sub-Treasury : Month :

Sl.No.	S.B a/c No.	Name of the Pensioner	PPO/GPO CVP No.	Nature of Pension	Gross
(1)	(2)	(3)	(4)	(5)	(6)

Deductions	Net Amount	Period to which pension relates	Pension debitabe to State/Central/ Defence/Other States/ Railways
(7)	(8)	(9)	(10)

- 1.
- 2.
- 3.

Total Rs.

(Net amount Rs. in figures & words)

Signature of the S.T.O./ P.P.O.

(Passed for Rs. (in words)

Signature of the District Treasury Officer / J.D., P.P.O

ANNEXURE - II (b)

(As per para 5.3 & 5.4 of G.O.Ms.No. 213, F & P (Fw.PSC) Dept,
Dt.19-12-1997)

To

The Branch Manager,

_____ (Name of the Paying Bank)

Place : _____

Sir,

The Statement for Rs. (in words)
..... duly passed is sent herewith for favour of credit of the
amount on the 1st day of the month shown in the Col.No.(8) below to the
Saving Bank Account of the pensioner mentioned in Column No.2.

Name of the Sub-Treasury : Month :
.....

Sl.No.	S.B a/c No.	Name of the Pensioner	PPO/GPO CVP No.	Nature of Pension	Gross Pension
(1)	(2)	(3)	(4)	(5)	(6)

Deductions	Net Amount	Period to which pension relates	Pension debitable to State/Central/Defence/Other States/ Railways
(7)	(8)	(9)	(10)

- 1.
- 2.
- 3.

Total Rs.

(Net amount Rs. in figures & words)

Signature of the S.T.O./ P.P.O.

(Passed for Rs. (in words)

Signature of the District Treasury Officer / J.D., P.P.O

ANNEXURE - III

(Paying Branch wise list to be prepared by the P.D.A)

(As per para 5.4 of G.O.Ms.No.213, F & P (Fw.PSC).Dept., Dt.19.12.97)

Sl.No.	Name of the Bank Branch	Gross Amount	Deduction	Net amount of credit to the P.B.B.
1	2	3	4	5

Total Rs

(Net amount Rs. in figures & words)

Signature of the DTO/JD. PPO

Name of the Link Bank.....

Place :.....

ANNEXURE-IV

(Link Bank - wise list to be prepared by the P.D.A)

(As per para 5.4 of G.O.Ms.No. 213, F & P (FW.PSC) Dept. Dt.9.12.97)

Sl.No.	Name of the Link Bank	Gross Amount	Deduction	Net amount of credit to the L.B.
1	2	3	4	5

Total Rs

(Net amount Rs. in figures & words)

Signature of the DTO/JD. PPO

Pay Rs.....(Rupees in words.....) credit
to the above Link Banks on the 1st day of the month of

Signature of the DTO/JD. PPO

To
The Manager,
S.B.I / S.B.H.

LIFE CERTIFICATE

(As per para 8.2 of G.O.Ms.No.213, F & P (FW. PSC) Dept. Dt.19.12.1997
read with G.O.Ms.No.65, F&P (FW.PSC) Department, dt. 17.05.99)

Certified that I have seen the pensioner
(Name of the pensioner) holder of Pension Payment Order No.
..... and that he is alive on this date.

Signature of pensioner

Place

Date

Signature of authorised Gazetted
officer/Bank Manager/Municipal
commissioner and Notary public

Seal

Address for correspondence

Phone No : _____

NON-EMPLOYMENT CERTIFICATE

(As per para 8.3 of G.O.Ms.No.213, F & P (FW.PSC) Dept.,
Dt.19.12.97 read with G.O.Ms.No.65, F&P (FW.PSC) Dept.,
dt. 17-5-99)

I declare that I have accepted / not accepted commercial employment after obtaining/without obtaining sanction of the Government. (To be furnished by Gazetted Officer and All India Service Officers during first two years from the date of retirement).

I declare that I have/have not accepted any employment under any Government outside India after obtaining/without obtaining sanction of the Government. (To be furnished by Gazetted Officers and All India Service Officer only).

Delete whichever is not applicable.

Place :

Date :

Signature :

Name of the Pensioner

P.P.O.No.....

Attestation of Gazetted officer/
Bank Manager/Municipal Commissioner/
and Notary public
Seal.....

CERTIFICATE OF NON-REARRIAGE/NON MARRIAGE

(As per para 8.3 of G.O.Ms.No.213 F & P (FW.PSC) Dept. Dt.19-12-97
read with G.O.Ms.No. 65, F&P (FW.PSC) Dept. dt. 17-5-99)

I hereby declare that I am not married/I have not been married during
the past six months.

OR

I hereby declare that I have not been remarried and I undertake to
report such an event promptly to the Treasury/Bank.

Applicable only for widow recipient of family pension and to be fur-
nished.

Signature
Name of the Pensioner :
P.P.O.No.

Place :
Date :

I certify to the best of my knowledge and belief that the above decla-
ration is correct.

Signature of a responsible Gazetted Officer/Bank
Manager/Municipal Commission and Notary public
:

Name :
Designation :

Place :
Date :

9. The amount of Retirement Gratuity and commuted value of pension should be paid by the Treasury officers of the Banking Treasuries (in Districts) only through Pay order on the original copy of the authorisation issued by the Accountant-General/Local Fund Authorities, with the endorsement to the Bank to pay the amount to the retired employee. If the bank account number is furnished by the employee in his application for pension, it should be credited to his account. In other cases, the amount should be paid by the bank by way of Demand Draft/Banker's Cheque. The fact of issue of Pay order on the Bank, should be recorded on the pensioner's copy of Retirement Gratuity/Committed Value of Pension authorisation, surrendered by the Pensioner before the Treasury Officer. It should be retained in the records of the Treasury. There is no need to prepare a separate bill for such payment.

[Cir.memo.No.7058/A/273/T.F.R/89, dt. 2.5.90 of Finance & Planning (FW.TFR) Department]

9.(a) Disbursement of pension through banks payment of death relief, retirement gratuity, L.T.A, commuted value of pension, first payment pension and Arrears further orders :-

i) Death Relief and L.T.A :-

On receipt of the intimation of death of the pensioner through the relatives or other related sources as per procedure laid down in G.O.Ms.No.504, Fin & Plg (FW.Pen.I) Dept. dt. 10-12-76 the amounts towards death relief and life time arrears shall be drawn by the S.T.O.in A.P.T.C form 75 which will be encashed for payment in cash at Bank in favour of the beneficiary following the paper token procedure. Form 101 shall be enclosed to the bill duly authorising payment to the beneficiary. The Bank shall either pay cash or credit the amount in his account as per the beneficiary choice. In Twin cities the P.P.O shall issue Account payee cheques and in the case of a Non-Banking Sub-Treasury, The S.T.O will pay cash from the currency chest balance or issue a R.B.I. draft where such facility exists.

ii) Commuted value of pension and death-cum-retirement gratuity :-

Soon after receipt of the original copy of authorisation of CVP and DCRG, the S.T.O/DTO shall record the pay order on the original copy of authorisation issued by the Accountant General/Audit officer Local Fund Audit with an endorsement for crediting this amount into the Bank Account of

pensioner or to issue a demand draft as per the pensioners choice. In the case of a Non-Banking Sub-Treasury, the S.T.O. shall make the payment out of the currency chest balance or issue of R.B.I. draft where such facility exists. In the case of Twin cities the P.P.O shall issue an account payee cheque. The fact of issue of pay order on the Bank shall be recorded on the pensioner's copy of DCRG/CVP submitted by the pensioner to the STO/DTO for claiming payment and it should be retained in the records of the treasuries.

iii) First payment of pension and Arrears :-

Soon after receipt of the pension payment order, the STO/DTO in case of banking sub-treasury shall draw these amounts on APTC Form-75 on Government bank to credit the amounts into the Bank Account of the pensioner. If it is not possible to credit the amount to the bank account of the pensioner, STO shall obtain bankers cheque or demand draft in favour of the pensioner. In the case of Non-Banking Sub-Treasury, the STO shall make payment out of the currency chest balance or issue a RBI draft where such facility exists. In case of Twin cities the PPO shall issue an account payee cheque in the name of pensioner.

iv) In respect of the disabled, leper and bed-ridden pensioners, the S.T.O shall arrange to pay the pensions by Money Order after drawing these amounts in APTC Form-75 and remit them to the post office for issue of money orders in the name of the pensioners who are willing to draw their pensions in this method. The money order commission shall be borne by the pensioners.

v) The orders were issued in Cir.Memo.No.48596/B/345/PSC/98 dt 19-02-99 that the life certificate and other certificate shall be obtained by the STO/PPO.Now it has been decided that the competent authority for issue of these certificate shall be the Gazetted officers of the government of A.P., Bank Manager of the Bank in which the pensioner has got account for drawing monthly pension, Local Municipal Commissioner and Notary public. If life certificate and other certificates as required to be furnished by the pensioners are not furnished in the month of November the pension disbursing authority shall send the list for crediting the pension for the month of December and stop the pension for the month of January till the receipt of the above certificates.

(G.O.Ms.No.65, Fin & Plg (FW.PSC) Dept., dt. 17-05-1999)

10. Payment of Pension to Pensioners who could not appear in person due to old age or infirmity or in consequences of some physical disability :

- a. Where owing to old age or infirmity or in consequence of some physical disability, it is not possible for a pensioner to present in person to the Treasury Officer, a declaration electing to have. His pension paid by Money Order (or through bank) the Treasury Officer may accept, instead, a written declaration signed by the pensioner and duly verified under his seal by a Gazetted Officer, a Magistrate, a Justice of Peace, a Tahsildar, a Deputy Tahsildar, a Mandal Development Officer, a Police officer not below the rank of sub-inspector incharge of a Police station or any Government Officer of equivalent rank having his head quarters at the place where the pensioner is living for the time being. The Officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.
(S.R.77 (9) of T.R.16 of A.P. Treasury Code - Vol.I)
- b. Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorise payment to the pensioner on production of a certificate from the Civil Surgeon of the district or a registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir, not being a minor, who would receive the payment of arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact, the heir and continues to be the heir throughout the period for which he draws the pension.
(S.R.77 (10) of T.R.16 of A.P. Treasury Code - Vol.I)
- c. A woman who is exempt from personal appearance under S.R.66 (a) of T.R.16, because she is not accustomed to appear in public should affix an impression of her left thumb on each bill in the presence of the person who signs the life certificate and the latter should attest it. An illiterate pensioner should similarly affix an impression of his/her left thumb failing which the impression of the toe on each bill in the presence of the person who signs the life certificate, or when he/she attends at the paying office in person to receive payment, be-

fore the disbursing officer and the person who signs the life certificate or the disbursing officer as the case may be, should attest it. In the case of physically handicapped pensioners who are unable to sign or put their thumb/great toe impression or a woman who is not accustomed to appear in public, their acquittance by a seal mark attested by some known and respectable person may be accepted in lieu of signature or thumb or great toe impression.

(S.R. 78 (b) of T.R. 16 of A.P. Treasury Code - Vol.I)

Note :- *In view of the orders of Government making disbursement of pension through Banks in G.O.Ms.No.213 Fin & Plg (FW.PSC) Department., dt. 19-12-97, the above provisions are not relevant now.*

11. Payment of Pension relating to an insane person :

The pension of an insane person may be paid to a guardian appointed under the Indian Lunacy Act, 1912 (India Act IV of 1912) or to any person authorised by the Government (or the authority which sanctioned the pension) to receive it. Such guardian shall be required to furnish with each claim a life certificate stating that the pensioner was alive on the last day of the period for which the pension is claimed.

(Subsidiary Rule 76 under Treasury Rule 16 of A.P. Treasury Code - Vol.I)

12. Issue of Laminated cards to the pensioners drawing pension in Kurnool, Nizamabad and West Godavari Districts on experimental basis :-

- a) To issue of laminated cards to the state government pensioners on an experimental basis initially in the district of Kurnool, West Godavari and Nizamabad districts w.e.f. 1-6-2002.
- b) The Sub Treasury Officer/Assitant Treasury Officer/Assistant Pension Payment Officer shall be the issuing authority. The information required for the preparation of identity cards will be obtained from the department where the pensioner retires/retired, under proper attestation. Based on such information the issuing authority will prepare the laminated identity cards.
- c) The laminated identity cards will be issued to the pensioners when the pensioner approach the pension disbursing officers for payment

of his first pension on receipt of pension authorisation from the office of the Account General Andhra Pradesh, Hyderabad. For the existing pensioners as on 31-5-2002 identity cards will be issued as per the programme arranged by the Sub Treasury Officer/Assitant Treasury Officer/Assistant Pension Payment Officer. The Director of Treasuries and Accounts shall issue suitable instructions in this regard.

- d) The purpose of issue of these cards is to identify the pensioner as and when needed.
- e) The identity card shall be renewed once in five years.
- f) The identity card has to be handedover at old station in case of transfer of pension from one place to another and Sub Treasury Officer/ Assitant Treasury Officer/Assistant Pension Payment Officer of concerned in new station has to issue new card.
- g) The Sub Treasury Officer/Assitant Treasury Officer/Assistant Pension Payment Officer should record the name and address of the pensioner to whom he issues identity card. It may also be noted in the pension payment order.
- h) The cost of the identity card is such amount as the government may fix from time to time which is to be borne by the pensioners themselves.
- i) These cards will be issued in the proforma prescribed in the Annexure-I and II.

[G.O.Ms.No.555, Fin (PSC) Dept, dt. 30-4-2002 of Finance, Dept]

ANNEXURE - I
FRONT
PENSIONER'S IDENTITY CARD
GOVERNMENT OF ANDHRA PRADESH

NAME OF THE DIST.TREASURY :

STO:

PENSIONER I.D.NO.

Name :

Res. Address:

Telephone No :

Blood Group :

Space for
Photograph

Signature of
Issuing Authority
With Seal

Signature of Card holder

REVERSE

1. Date of birth	:	
2. Date of retirement	:	
3. Name of the Department	:	
4. Post held at the time of Retirement	:	
5. P.P.O.No. and Date	:	
6. Amount of Pension (Without DR)	:	
7. Bank Account No.(Pension)/ Name of the Bank & Branch	:	

ANNEXURE - II

FRONT

FAMILY PENSIONER'S IDENTITY CARD

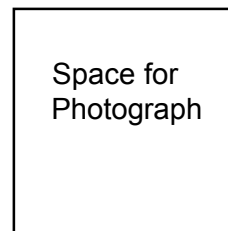
GOVERNMENT OF ANDHRA PRADESH

NAME OF THE DIST.TREASURY :

STO:

PENSIONER I.D.NO.

Name :
Res. Address:
Telephone No :
Blood Group :



Signature of
Issuing Authority
With Seal

Signature/Thumb Impression
of Card holder

REVERSE

1. Name of the Service Pensioner	:
2. Name of the Department	:
3. Date of Death	:
4. Date of Commencement of Family pension	:
5. Date of Birth/Age of the Family Pensioner	:
6. P.P.O.No. and Date	:
7. Amount of Pension (Without DR)	:
8. Bank Account No.(Pension)/ Name of the Bank & Branch	:

APPENDIX X

THE PENSIONS ACT, 1871 (Act No. 23 of 1871)

An Act to consolidate and amend the law relating to Pensions and Grants by Government of money or land-revenue.

[8th August, 1871]

Preamble- Whereas it expedient to consolidate and amend the law relating to pensions and grants by Government of money or land-revenue, it is hereby enacted as follows :-

I. PRELIMINARY

1. **Short title :-** This Act may be called the Pensions Act, 1871.

Extent of the Act :- In so far as it relates to Union Pensions, it extends to the whole of India and in so far as it relates to other pensions, it extends to the whole of India except (the territories which, immediately before the 1st November 1956, were comprised in Part B States)

2. **Repealed.**

3. **Interpretation :-** In this Act, the expression grant of money or Land-revenue includes anything payable on the part of the Government in respect of any right, privilege, perquisite or office.

3-A. The expression 'the appropriate Government' means in relation to Union Pensions, the Central Government, and in relation to other pensions, the State Government.

II. RIGHTS TO PENSIONS

4. **Bar on suits relating to pensions :-** Except as hereinafter provided, no Civil Court shall entertain any suit relating to any pension or grant of money or land-revenue conferred or made by the

Government or by any former Government, whatever may have been the consideration for any such pension or grant, and whatever may have been the nature of the payment, claim or right for which such pension or grant may have been substituted.

- 5. Claims to be made to Collector or other authorised Officer:-**
Any person having a claim relating to any such pension or grant may prefer such claim to the Collector of the District or Deputy commissioner or other officer authorised in this behalf by the appropriate Government and such Collector, Deputy Commissioner or other officer shall dispose of such claim in accordance with such rules as the Chief Revenue authority may, subject to the general control of the appropriate Government, from time to time, prescribed in this behalf.
- 6. Civil Court empowered to take cognizance of such claims :-** A Civil Court, otherwise competent to try the same, shall take cognizance of any such claim upon receiving a certificate from such Collector, Deputy Commissioner or other Officer authorised in that behalf that the case may be so tried, but shall not make any order or decree in any suit whatever by which the liability of Government to pay any such pension or grant as aforesaid is affected directly or indirectly.
- 7. Pensions for lands held under grants in perpetuity :-** Nothing in Section 4 and 6 applies to -

 - (1) any inam of the class referred to in Section 1 of Madras Act No.IV of 1861;
 - (2) pensions heretofore granted by Government in the territories respectively subject to the Lieutenant-Governors of Bengal and the North Western Provinces, either wholly or in part as an indemnity for loss sustained by the resumption by a Native Government of lands held under sanads purporting to confer a right to perpetuity. Such pensions shall not be liable to resumption on the death of the recipient, but every such pension shall be capable of alienation and descent, and may be used for and recovered in the manner as any other property.

III. MODE OF PAYMENT

8. **Payment to be made by Collector or authorised officer :-** All pensions or grants by Government of money or land-revenue shall be paid by the Collector or the Deputy Commissioner or other authorised officer, subject to such rules as may, from time to time, be prescribed by the Chief Controlling Revenue authority.
9. **Saving of rights of grantees of land revenue :-** Nothing in Sections 4 and 8 shall effect the right of a grantee of land-revenue, whose claim to such grant is admitted by Government, to recover such revenue from the persons liable to pay the same under any law for the time being in force for the recovery of the rent of land.
10. **Commutation of pensions :-** The appropriate Government may, with the consent of the holder, order the whole or any part of his pension or grant of money or land-revenue to be commuted for a lump sum on such terms as may deem fit.

IV. MISCELLANEOUS

11. **Exemption of pension from attachment :-** No pension granted or continued by Government on political considerations, or on account of past services or present infirmities or as a compassionate allowance, and no money due or to become due on account of any such pension or allowance, shall be liable to seizure, attachment or sequestration by process of any Court at the instance of a creditor, for any demand against the pensioner, or in satisfaction of a decree or order of any such Court.

This section applies also to pensions granted or continued after the separation of Burma from India, by the Government of Burma.

12. **Assignments, etc., in anticipation of pension to be void -** All assignments, agreements, orders, sales and securities of every kind made by the person entitled to any pension, pay or allowance mentioned in Section 11, in respect of any money not payable at or before the making thereof, on account of any such pension, pay or allowances or for giving or assigning any future interest therein are null and void.

12-A. Nomination by pensioner to receive moneys outstanding on account of pension :-

Notwithstanding anything contained in Section 12 or in any other law for the time being in force-

- (a) any person to whom any pension mentioned in Section 11 is payable by the Government of India or out of the Consolidated Fund of India (such person being hereinafter referred to as the pensioner) may nominate any other persons (hereinafter referred to as the nominee), in such manner and in such form as may be prescribed by the Central Government by rules, to receive after the death of the pensioner, all moneys payable to the pensioner on account of such pension at, before or after the date of such nomination and which remain unpaid immediately before the death of the pensioner; and
- (b) the nominee shall be entitled on the death of the pensioner, to receive, to the exclusion of all the persons, all such moneys which have so remained unpaid:

Provided that if the nominee predeceases the pensioner, the nomination shall so far as it relates to the right conferred upon the said nominee, become void and of no affect:

Provided further that where provision has been duly made in the nomination, in accordance with the rules made by the Central Government, conferring upon some other person the right to receive all such moneys, which have so remained unpaid, in the event of the nominee predeceasing the pensioner, such right shall, upon the decease as aforesaid of the nominee pass to such other persons.

- 13.** Whoever proves to the satisfaction of the appropriate Government that any pension is fraudulently or unduly received by the person enjoying the benefit thereof shall be entitled to a reward equivalent to the amount of such pension for the period of six months.

- 14. Power to make rules :-** In each State the Chief Controlling Rev-enue authority may, with the consent of the appropriate

Government, from time to time, make rules consistent with this Act respecting all or any of the following matters :-

- (1) the place and times at which, and the person to whom, any pension shall be paid;
- (2) inquiries into the identity of claimants;
- (3) records to be kept on the subject of pensions;
- (4) transmission of such records;
- (5) correction of such records;
- (6) delivery of certificates to pensioners;
- (7) registers of such certificates;
- (8) reference to the Civil Court, under Section 6, of persons claiming a right of succession to or participation in, pensions or grants of money or land-revenue payable by Government; and generally for the guidance of officers under this Act.

All such rules shall be published in the Official Gazette, and shall thereupon have the force of law.

15. Power of Central Government to make rules :-

The Central Government may, by notification in the Official Gazette, make rules to provide for all or any of the following matters, namely :-

- (a) the manner and form in which any nomination may be made under Section 12-A and the manner and form in which such nomination may be cancelled or varied by another nomination;
- (b) the manner in which provision may be made, for the purposes of the second proviso to Section 12-A in any such nomination for conferring some person other than the nominee the right to receive moneys payable to the nominee if such nominee predeceases the pensioner.

16. Laying of rules:- Every rule made by the Central Government under this Act and every rule made under Section 14 by a Chief Controlling Revenue Authority with the consent of the Central Government shall be laid, as soon as may be after it is made, before

each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive session aforesaid, both Houses agree in making any modification in the rule or Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so how ever, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.



**THE ANDHRA PRADESH
REVISED PENSION RULES
1980**

**ANDHRA PRADESH REVISED PENSION RULES
1980
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GOVERNMENT OF TELANGANA
ABSTRACT

Public Services – RULES – The Andhra Pradesh Reorganisation Act, 2014 – The Andhra Pradesh State and Subordinate Service Rules, 1996 – Adaptation to the State of Telangana – Orders – Issued.

GENERAL ADMINISTRATION (SERVICES-D) DEPARTMENT

G.O.Ms.No.196.

Dated:28-5-2016.

Read the following:

1. G.O.Ms.No.436, General Administration (Ser.D) Department, dt.15.10.1996.
2. The Andhra Pradesh Reorganisation Act, 2014.

ORDER:

Whereas, by virtue of Section 3 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed with effect from 02.06.2014;

2. And whereas, by section 101 of the said Central Act, the appropriate Government i.e., the State of Telangana, is empowered by order, to make such adaptations and modifications of any law (as defined in section 2(f) of the Act) made before 02.06.2014, whether by way of repeal or amendment, as may be necessary or expedient, for the purpose of facilitating the application of such law in the State of Telangana, before expiration of two years from 02.06.2014; and thereupon, every such law shall have effect, subject to the adaptations and modifications so made, until altered, repealed or amended by a competent Legislature or other competent authority;

3. And whereas, the Andhra Pradesh State and Subordinate Service Rules, 1996, popularly known as General Rules, made by the Governor, in exercise of the powers conferred by the proviso to article 309 of the Constitution of India, vide G.O., first read above, published in the Andhra Pradesh Gazette, Part-I, Extraordinary, dt.27.1.1997 and as amended from time to time, are in force in the State of Andhra Pradesh as on 01.06.2014;

4. And whereas, the Government, keeping in view the requirement of the State, after careful examination, have decided to adapt the said Andhra Pradesh State and Subordinate Service Rules, 1996, which were in force as on 01.06.2014, with certain modifications and amendments in respect of the members of the State and Subordinate Services of the Government of Telangana.

5. Accordingly, the following Notification will be published in an Extraordinary issue of Telangana State Gazette, dated:28-5-2016.

NOTIFICATION

In exercise of the powers conferred by section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014), the Governor of Telangana, hereby makes the following Order, namely:-

1. (1) This Order may be called "the Andhra Pradesh State and Subordinate Service Rules, 1996 (Telangana Adaptation) Order, 2016".

(2) It shall come into force with immediate effect.

2. For the purpose of this Order and the rules adapted herein, the expression "the State" shall have the meaning and areas specified in section 3 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act No.6 of 2014).

3. The comprehensive State and Subordinate Service Rules, with suitable modifications and amendments, as shown in the **Annexure** to this Order, shall be the Telangana State and Subordinate Service Rules.

6. A copy of this order along with Annexure is available and can be accessed at <http://goir.telangana.gov.in/>

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

RAJIV SHARMA
CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner, Printing, Stationery and Stores Purchase, TS, Hyderabad.
(for publication of the Notification in the TS Gazette and supply of 1000 copies to the Government).

All the Departments of Secretariat.

All the Heads of Departments.

All the District Collectors.

The Registrar, High Court of Judicature at Hyderabad.

The Registrar, APAT, Hyderabad.

The Secretary, TSPSC, Hyderabad.

Copy to:

The Law Department.

The PS to Principal Secretary to Chief Minister.

The PS to Chief Secretary to Government.

The PS to Secretary to Government (Services), GAD.

All Services Sections in GAD.

SF/SCs

//FORWARDED BY ORDER//



SECTION OFFICER.

ANNEXURE

[to G.O.Ms.No.196, General Administration (Services-D) Department, dt.28.5.2016]

1. SHORT TITLE, SCOPE AND RELATION TO SPECIAL RULES:

- (a) These Rules may be called the Telangana State and Subordinate Service Rules, 1996.
- (b) The Gazetted and Non-Gazetted posts under the Telangana State Government shall be constituted into various State and Subordinate Services and they shall be governed by the Telangana State and Subordinate Service Rules (General Rules) and the Special Rules as well as Adhoc Rules issued by the Government.
- (c) These rules shall apply to the State and Subordinate Services and to the holders of posts, whether temporary or permanent included in any State or Subordinate Service, except to the extent otherwise expressly provided:-
 - (i) by or under any law for the time being in force;
 - (ii) in respect of holders of any post, appointed by contract or agreement subsisting between such holders and the State Government.
- (d) Relation to Special Rules: If any provision in these rules is repugnant to the provisions in the special rules applicable to any particular service in regard to any specific matter, the latter shall, in respect of such service and such specific matter, prevail over the provisions in these rules.

2. DEFINITIONS:

In these rules, unless there is anything repugnant in the subject or context:-

- (1) "Adhoc rules" means rules issued to govern;
 - (i) a temporary post in a Service, Class or Category which is not covered by any Special Rules; or
 - (ii) all or some of the services in regard to issues of common applicability of all such services.
- (2) Appointed to a Service:- A person is said to be "appointed to a service" when, in accordance with these rules, except under rule 10 and in accordance with the Special Rules or Adhoc Rules applicable to such service he discharges for the first time, the duties of a post borne on the cadre of such service or commences the probation, instruction or training prescribed for members thereof.

Explanation:- The appointment of a person holding a post borne on the cadre of one service to hold additional charge of a post borne on the cadre of another service or same service or to discharge the current

duties thereof does not amount to appointment to the latter service or post in the same service, as the case may be,

- (3) "Approved candidate" means a candidate whose name appears in an authoritative list of candidates approved for appointment to any service, class or category.
- (4) "Approved probationer" in a service, class or category means a member of that service, class or category who has satisfactorily completed his probation in such service, class or category.
- (5) Appointment or Recruitment by transfer: A candidate is said to be appointed or recruited by transfer to a service;
 - (a) if, at the time of his first appointment thereto, he is an approved probationer in the High Court Service or Legislature Service in the State of Telangana or in any other service, the rules for which prescribed a period of probation for members thereof; or
 - (b) in case at the time of his first appointment thereto, he is the holder of a post which has been included in another service, but for which no probation has been prescribed, if he has put in that post, satisfactory service for a total period of two years on duty within a continuous period of three years.
- (6) "Armed Forces of the Union" means the Army, Navy or Air Force of the Union.
- (7) "Socially and Educationally Backward Classes" mean the communities mentioned in Part-C of Schedule-I.
- (8) "Cadre" means the posts in various classes, categories and grades in a service.
- (9) "Commission" means the Telangana State Public Service Commission.
- (10) "Confirmed Member" means a member of a service who has been confirmed in a service under the State Government in accordance with rule 21.
- (11) "Date of Regular Appointment" means the date of commencement of probation, i.e., the date from which the service rendered by a person after appointment to a service, class or category counts for probation.
- (12) "Departmental Promotion Committee" means a Committee constituted to advise the appointing authority in regard to the persons to be included in the panel for being appointed by promotion or by transfer to a selection post not within the purview of the Commission.

Provided that the Departmental Promotion Committee may be required to prepare adhoc panels also for appointment to any service by promotion or by transfer even on temporary basis.

(13) "Discharge of a probationer" means, in case the probationer is confirmed or is an approved probationer or probationer of another service, class or category or is an approved probationer or probationer of another post in the same service, reverting him to such service, class or category and in every other case, dispensing with his service.

(14) Duty:- A person is said to be 'on duty' as a member of a service,—

- (a) when he is performing the duties of a post borne on the cadre of such service or is undergoing the probation, instruction or training prescribed for such service, or is deputed by the competent authority for higher studies or for undergoing training in India or abroad; or
- (b) when he is on joining time; or
- (c) when he is absent from duty during vacation or on authorized holidays or on casual leave taken in accordance with instructions regulating such leave, issued by the State Government, having been on duty immediately before and immediately after such absence; or
- (d) when he is absent from duty during the period of training for courses of instruction and the period spent in camps as a member of the Auxiliary Air Force and also during the period spent for interview or for attending medical examination at the time of recruitment or commissioning; or
- (e) when he is absent from duty during the period of training including the period spent in transit as a member of the Indian Fleet Reserve or as a Reservist of the Army or Air Force (excluding the Reserve Officers); or
- (f) when he is absent from duty during the period of training in the Territorial Army including the period spent in transit for undergoing annual training in the said army; or
- (g) when he is absent from duty as a member of Air Defence Reserve, when called upon for service in the aid of the Civil Power or for Air Force Service, or during the period of annual training exceeding one month in the case of permanent and temporary Government servant and person on work-charged establishments or during the period of training in Air Defence Reserve or Air Force Service in the case of probationers; or
- (h) when he is absent from duty for service in the N.C.C. or during the period of training including the period spent in transit thereof.

Explanation:- Participation of a Government servant in the ceremonial parade on special occasions like the Territorial Army Day, Republic Day, visit of a Minister and the like in his capacity as a member of the Air Defence Reserve, shall be treated as part of his training; or

when he is absent from duty to attend the annual day celebrations of the Home Guards Organisation or when called upon for duty in times of emergency as a member of the Home Guards Organisation.

- (15) Direct Recruitment:- A candidate is said to be recruited direct to a post, class or category in a service, in case his first appointment thereto is made otherwise than by the following methods:-
- (i) by promotion from a lower post, category or class in that service or from a lower grade of any such post, category or class, or
 - (ii) by transfer from any other class of that service, or
 - (iii) by appointment by transfer from any other service, or
 - (iv) by re-employment of a person in case he had retired from service of Government prior to such appointment, or
 - (v) by appointment by agreement or contract.
- (16) "Ex-Serviceman" means a person who has served in any rank (whether as a combatant or as a non-combatant) in the Regular Army, Navy and Air Force of the Indian Union but does not include a person who has served in the Defence Security Corps, the General Research Engineering Force, Lok-Sahayak Sena and the Para-Military Forces, i.e., Border Security Force, Central Reserve Police Force, Indo-Tibetan Border Police, Central Industrial Security Force, Central Secretariat Security Force, Assam Rifles and Railway Protection Force; and
- (i) who has retired from such service after earning his/her pension; or
 - (ii) who has been released from such service on medical grounds attributable to military service or circumstances beyond his control and awarded medical or other disability pension; or
 - (iii) who has been released, otherwise than on his own request, from such service as a result of reduction in establishment; or
 - (iv) who has been released from such service after completing the specific period of engagement, otherwise than at his own request or by way of dismissal or discharge on account of misconduct, inefficiency and has been given a gratuity and includes personnel of the Territorial Army of the following categories; namely:-
 - (a) pension holders for continuous embodied services;
 - (b) person with disability attributable to military services; and
 - (c) gallantry award winners.

Explanation:- The persons serving in the Armed Forces of the Union, who on retirement from service, would come under the category of ex-servicemen, may be permitted to apply for re-employment one year before the completion of the specified terms of engagement and avail

themselves of all concessions available to ex-servicemen but shall not be permitted to leave the uniform until they complete the specified term of engagement in the Armed Forces of the Union.

- (17) "General Rules" means the Telangana State and Subordinate Service Rules, 1996.
- (18) "Government" means the State Government of Telangana.
- (19) "Member of a Service" means a person who has been appointed to that service and who has not retired or resigned, or who has not been removed or dismissed, or substantively transferred or reduced to another service, or who has not been discharged otherwise than for want of a vacancy. He may be a probationer, an approved probationer or confirmed member of that service.
- (20) "Meritorious Sportsman" means a sportsman who has represented the State or the Country in a national or international competition or Universities in the Inter-University tournaments conducted by the Inter-University Boards or the State School team in the national sports/games for schools conducted by the All India School Games Federation in any of the games, sports, mentioned below; and any other games/sports as may be specified by the Government from time to time:
 - (a) Athletics (including Track and Field events)
 - (b) Badminton
 - (c) Basketball
 - (d) Cricket
 - (e) Hockey
 - (f) Football
 - (g) Swimming
 - (h) Volleyball
 - (i) Table Tennis
 - (j) Tennis
 - (k) Weightlifting
 - (l) Wrestling
 - (m) Boxing
 - (n) Cycling
 - (o) Gymnastics
 - (p) Judo
 - (q) Rifle Shooting
 - (r) Kabbadi
 - (s) Kho Kho
 - (t) Ball Badminton
 - (u) Archery

- (v) Equestrian Sports
 - (w) Hand Ball
 - (x) Rowing
 - (y) Chess
 - (z) Taekwondo
 - (aa) Carroms
- (21) Officiating Appointment:- A person is said to be officiating in a post, if his appointment has been made after his inclusion in the relevant panel, but whose appointment has not been regularised.
- (22) "Panel" means the authoritative list of candidates approved for regular appointment to any service, class or category drawn up by the Commission or by the Government or by the appointing authority concerned, but does not include the panel or list prepared for temporary appointment by the appointing authority pending preparation of a panel for regular appointment in accordance with the rules.
- (23) "Persons with disabilities" means the persons with the following disabilities:
- (i) blindness;
 - (ii) low vision;
 - (iii) leprosy cured;
 - (iv) hearing impairment;
 - (v) locomotor disability;
 - (vi) mental Retardation;
 - (vii) mental Illness
- a) "Blindness" refers to a condition where a person suffers from any of the following conditions, namely:-
- (i) total absence of sight; or
 - (ii) visual acuity not exceeding 6/60 or 20/200 (snellen) in the better eye with correcting lenses; or
 - (iii) limitation of the field of vision subtending an angle of 20 degree or worse;
- b) "Person with Low Vision" means a person with impairment of visual functioning even after treatment or standard refractive correction but who uses or is potentially capable of using vision for the planning or execution of a task with appropriate assistive device i.e., a person with impairment of vision of less than 6/18 to 6/60 with best correction in the better eye or impairment of field in any of the following categories:
- (i) Reduction of fields less than 50 degrees
 - (ii) Hemianopia with macular involvement
 - (iii) Attitudinal defect involving lower fields

- c) "Leprosy cured person" means a person who has been cured of leprosy, but is suffering from not less than 40% of disability as follows:-
- (i) loss of sensation in hands or feet as well a loss of sensation and paresis in the eye and eye lid but with no manifest deformity;
 - (ii) manifest deformity and paresis but having sufficient mobility in their hands and feet to enable them to engage in normal economic activity;
 - (iii) extreme physical deformity as well as advanced age which prevents him from undertaking any gainful occupation; and the expression "Leprosy cured" shall be construed accordingly;
 - (iv) The "Leprosy cured" persons generally become "Locomotor Disabled" and the Medical Certificate may, in such cases, have to be issued under the category of Locomotor Disability.
- d) "Hearing impairment" means loss of sixty decibels or more in the better ear in the conversational range of frequencies.
- e) "Locomotor disability" means disability of the bones, joints or muscles leading to substantial restrictions of the movement of the limbs which includes Dwarfs, persons with Hunch back, leprosy cured persons, persons suffering from Muscular Dystrophy or any form of Cerebral palsy.
- f) "Cerebral Palsy" means a group of non progressive conditions of a person characterized by abnormal motor control posture resulting from brain insult or injuries occurring in the pre-natal, peri-natal or infant period of development.
- (24) "Presidential Order" wherever it occurs in these rules shall mean the Public Employment (Organization of Local Cadres and Regulation of Direct Recruitment) Order, issued by the President of India under Article 371-D of the Constitution of India and applicable to the extent of territorial jurisdiction of the State of Telangana, from time to time, in its true spirit.
- (25) "Probation" means the period during which a fresh entrant to a service or a person appointed to a higher post for the first time either by promotion within the service or by transfer from any other service, is put on test for determining his fitness to hold the post in a service, class or category.
- (26) "Probationer" means a member in a service class or category who has not completed his probation.
- (27) "Promotion" means the appointment of a member of any category or grade of service or a class of service to a higher category, grade, of such service or such class of service.
- (28) "Schedule" means the schedule to these rules.
- (29) "Scheduled Castes" mean the communities mentioned in Part-A of Schedule-I.

Explanation: No person who professes a religion different from Hinduism, the Sikh or Budhist shall be deemed to be a member of a Scheduled Caste.

- (30) "Scheduled Tribes" means the communities mentioned in Part-B of Schedule-I.
- (31) "Screening Committee" means a Committee constituted by Government to recommend the names for inclusion in the panel for promotion or appointment by transfer involving promotion to the posts, for which it is necessary to consult the Telangana State Public Service Commission under the Regulations of the Telangana State Public Service Commission.
- (32) "Service" means a post or a group of posts or categories of posts classified by the State Government as State or Subordinate Service, as the case may be:

Provided that for the purpose of recruitment, probation and transfer, each class included in the General Service and in the General Subordinate Service of the State of Telangana shall be regarded as a separate service.

Note:- Where the context so requires 'Service' means the period during which a person holds a post in accordance with these rules, special or Ad-hoc rules except rule 10 or a lien on a post or is a member of a service as above defined.

- (33) "Special Rules" mean the rules applicable to each service or class or category of a service, which include adhoc rules applicable to temporary posts in a service, or class or category, which are not covered by the special rules.

Explanation:- The words importing either gender in these or special rules shall be taken to include those of the other gender if circumstances so require.

3(A) CONDITIONS OF SERVICE: - The Fundamental Rules, the rules regulating the Scales of Pay, the Civil Services (Conduct) Rules, Civil Services (Classification, Control and Appeal) Rules, the Leave Rules, the Government Life Insurance Fund Rules, the Revised Pension Rules, applicable to the State of Telangana from time to time and any other Acts, Rules or Regulations enacted, issued or as may be issued by Government or other competent authority, for the time being in force in respect of the service conditions, shall in so far as they may be applicable and except to the extent expressly provided in these rules, govern members of every service and persons appointed to any post in any service, whether appointed regularly or on temporary basis, in the matter of their pay and allowances, leave, leave salary, Life Insurance, Pension and other conditions of Service:

Provided that,—

- (i) Where any such member has elected to be governed by the provisions of the Civil Services Regulations, those provisions shall apply to him.

- (ii) save as otherwise expressly provided in the Special Rules nothing contained in this rule shall affect the operation of the provisions of the Article 526 of the Civil Service Regulations or any other rule similar thereto, for the time being in force, relating to the fixation of pay of a member of a service who is in receipt of a military pension; and
- (iii) a person appointed in a department performing functions entrusted to him under clause (1) of Article 258 of the Constitution of India shall be governed in the matter of his leave and pension by the rules issued by the Central Government in that behalf:

Provided further that the said rules and regulations shall, in their application to the members of the Secretariat and the staff of the Governor, be construed as if the functions of the State Government under those rules and regulations were the functions of the Governor respectively:

Provided also, that the member of service of the State of Andhra Pradesh as on 1st June, 2014 and subsequently, allotted or deemed to have been allotted to the State of Telangana on and after 2nd June, 2014, shall continue to be governed by such orders, as may be applicable to him, in the matter of pay, leave rules, the Government Life Insurance Fund Rules, Pension and Provident Fund of the State of Telangana.

3(B) APPLICATION OF RULES:- Any rules made under the proviso to Article 309 of the Constitution of India in respect of any service or any class or category thereof shall be applicable to all persons holding the posts intended to be held by members of that service, class or category on the date on which such rules were made applicable:

Provided that nothing in any such rules shall, unless a contrary intention is expressly indicated therein, operate to deprive any such person of any right or privilege to which he is entitled by or under any rule or order made applicable to him prior to the making of such rule.

4. METHOD OF APPOINTMENT:-

- (a) Appointment to any service, class or category shall be by one or more of the methods indicated below as may be specified in the Special Rules applicable to the relevant post:-
 1. Direct Recruitment
 2. Recruitment / Appointment by transfer
 3. Promotion or
 4. Contract / Agreement / Re-employment
- (b) **Direct Recruitment:-** Where the normal method of recruitment to any service, class or category includes direct recruitment, the proportion in which the special rules may require vacancies to be filled by persons recruited direct shall be applicable to all substantive vacancies and direct recruitment shall be made only against the substantive vacancies.

Explanation:-

- (i) For the purpose of this rule, notwithstanding anything contained in these rules or special or adhoc rules, substantive vacancies shall mean all vacancies in the permanent cadre and all vacancies in the posts which have been in existence for more than 5 years.
 - (ii) The posts earmarked for direct recruitment in the Special Rules / Adhoc Rules shall be filled by direct recruitment strictly and not by any other method.
 - (iii) The percentage earmarked for direct recruitment should not fall short of 33 $\frac{1}{3}$ % in respect of posts in State Service and 30% in respect of posts in Subordinate Service.
 - (iv) If the special rules specify more than one method of appointment, a provision shall be made in the special rules indicating the cycle or order in which vacancies shall be filled by such different methods of appointments.
- (c) Re-allotment of candidates selected by the Public Service Commission:-
The re-allotment of candidates selected by the Telangana State Public Service Commission for appointment, from one unit to another unit, either in the same service and District / Zone or in any other service of District / Zone shall be made with the mutual consent of the appointing authorities concerned and with the prior concurrence of the Commission. The order of re-allotment shall be issued by the appointing authority to whose unit the candidate was first allotted by the Commission:

Provided that such re-allotment shall be strictly in conformity with the provisions of the Presidential Order.

5. SELECTION POSTS:-

- (a) All first appointments to a State Service and all promotions / appointment by transfer in that service shall be made on grounds of merit and ability, seniority being considered only where merit and ability are approximately equal, by the appointing authority as specified in sub-rule (a) of rule 6 from the panel of candidates. Such panel shall be prepared as laid down in rule 6 by the appointing authority or any other authority empowered in this behalf.
- (b) Non-selection posts:- No Non-Gazetted post should be treated as selection post. Promotion and appointment by transfer to higher posts other than those mentioned in sub-rule (a) shall be made in accordance with seniority-cum-fitness, unless,—
 - (i) such promotion or appointment by transfer of a member has been withheld as a penalty; or
 - (ii) a member is given special promotion for conspicuous merit and ability.

6. METHOD OF PREPARATION OF PANELS:-

- (a) The panel of approved candidates referred to in sub-rule (a) of rule 5 shall be prepared by the appointing authority or any other authority empowered in this behalf, in consultation with, the Departmental Promotion Committee in respect of posts outside the purview of the Telangana State Public Service Commission and Screening Committee in respect of the posts within the purview of the Telangana State Public Service Commission to recommend the names to the Commission. The appointing authority shall make appointments of candidates from such panel/list, in the order in which the candidates in such panel are arranged in their order of preference.
- (b) The panel of candidates for appointment by transfer to a service or a class of service in any case, where the Commission is not consulted on the suitability of candidate for such appointment under sub-clause (b) of Clause (3) of Article 320 of the Constitution of India or for promotion, shall be prepared ordinarily during the month of September every year on the basis of estimate of vacancies sent in terms of sub-rule (d). First September of the year shall be reckoned as the qualifying date to determine the eligibility of a candidate for such appointment, which shall cease to be in force on the afternoon of the 31st December of the succeeding year or till the next panel is prepared whichever is earlier and for the purpose of preparing the said panel, the zone of consideration shall be in the ratio of 1:3. The period from 1st September of the year to the 31st August of the succeeding year shall be reckoned for purpose of determining the number of vacancies during the panel. No panel shall be prepared for a particular panel year, after the date of expiry of such panel year, for any reasons, except review of panels already prepared:

Provided that for promotion in respect of Scheduled Caste and Scheduled Tribe candidates only, the zone of consideration in the ratio of 1:3, shall not be applicable in respect of posts whose total cadre strength is more than five:

Provided further that if the number of candidates to be included in the panel falls short of the number of vacancies estimated, such shortfall shall be made good by considering the claims of the other qualified and eligible candidates, if any, in the seniority list placed immediately below:

Provided also that the panel of candidates so prepared shall be reviewed after a period of six months reckoned from the date of approval of the panel, for the purpose of considering the cases of such other persons whose names were not included in the panel prepared earlier for not passing the prescribed tests or for not having special qualifications prescribed under the rules, if they have subsequently passed those tests or acquired the said qualifications and are otherwise found suitable for inclusion in the panel of the year. No such review of list of approved candidates shall, however, be undertaken where no tests or special qualifications are prescribed under the rules as condition precedent for promotion or appointment by transfer:

Provided also that no panel of candidates need be prepared,—

- (i) if vacancies are not available for the particular panel period subject to the appointing authority recording a certificate to that effect; or
- (ii) where the appointing authority does not consider it necessary; **or**
- (iii) if the appointing authority is unable to prepare the same due to stay orders by any court of law or court litigations or seniority disputes among the employees etc.:

Provided also that the Government may order for preparation of panel of candidates as frequently as may be necessary in the exigencies of administration.

- (c) The panel of candidates for promotion or appointment by transfer to a service or class of a service, in any case where it is necessary to consult the Commission on the suitability of candidates for such appointment shall be prepared ordinarily in the month of September every year reckoning 1st September of the year as the qualifying date to determine the eligibility of a candidate for such appointment, which shall cease to be in force on the afternoon of 31st December of the succeeding year or till the next panel is prepared whichever is earlier. The period from 1st September of the year to 31st August of the succeeding year shall be reckoned for purpose of determining the number of vacancies during the panel. No panel shall be prepared for a particular panel year, after the date of expiry of such panel year, for any reasons, except review of panels already prepared.
- (d) The panel of candidates under sub-rule (b) or sub-rule (c) shall consist of such number of candidates as is equal to the number of vacancies which are estimated to arise on the following basis during the currency of that list,—
 - (i) the existing vacancies, including the vacancies which were not filled up in the previous years for any reason:
 - (ii) (1) vacancies to arise owing to the retirement;
(2) consequential vacancies due to promotion or appointment by transfer:

Provided, that when the number of qualified and eligible candidates to be included in the panel of candidates is less than the number of vacancies estimated to arise during the currency of that list, such number of candidates eligible and found fit only shall be included in the panel irrespective of the number of vacancies.

- (e) A panel of candidates shall be prepared taking into account the vacancies not exceeding 10% of the total estimate of vacancies, ignoring fraction of less than half or 0.5 and rounding of fraction of ½ or more i.e. 0.5 and above to the next nearest number, as reserve to fill up the vacancies likely to last for more than 2 months on account of:-
 - (i) deputation;
 - (ii) training;
 - (iii) long leave:

Provided that the candidates kept in reserve in the approved list shall be not less than one, where the estimate of vacancies is five or less than five.

- (f) Inclusion of a candidate's name in any panel of candidates for any State Service, class or category shall not confer on him any right for appointment to such service, class or category.
- (g) The following persons shall be considered for inclusion in any panel prepared under sub-rules (b) and (c).
 - (i) Persons who are qualified on the qualifying date including those who had been included in the previous panel of approved candidates but who have not commenced their probation.
 - (ii) Persons who had not possessed the prescribed qualifications at the time of preparation of the previous panel, but who have since acquired such qualification and are qualified as on the qualifying date.
 - (iii) Persons who were qualified but were considered unsuitable for inclusion in the previous panel and who continue to possess the prescribed qualifications.

Explanation:- In considering the inclusion of persons, who had been included in the previous panel but who had not commenced their probation, in the current panel, it shall not be necessary to carry forward their names without having regard to their relative merit and ability with reference to the relative merit and ability of other candidates coming up for fresh consideration. If such candidates are included in the current panel, it shall not be necessary to arrange them in the same order in which they had been arranged in the previous panel.

- (h) Persons included in more than one panel:- Where a candidate's name has been included in different panels of approved candidates for more than one service, the cadre controlling authority of the panel in which the candidate's name is included, should intimate the cadre controlling authority of the other panel, of the inclusion of the name of the candidate in the former panel and it shall be the duty of the cadre controlling authority of the parent cadre to intimate the inclusion of the candidate's name to such other cadre controlling authority, if any, in whose panel the same candidate's name had been sponsored for inclusion by the cadre controlling authority, of the parent cadre. The cadre controlling authority of the parent cadre to intimate the inclusion of the candidate's name to such other cadre controlling authority, if any, in whose panel the same candidate's name had been sponsored for inclusion by the cadre controlling authority of the parent cadre. The cadre controlling authority of the parent cadre shall require the candidate to intimate the service to which the candidate wishes to be appointed. On receipt of such intimation, the cadre controlling authority of the parent cadre shall inform the other cadre controlling authorities and such candidate's name shall be removed by such cadre controlling

authority from the panel or panels of approved candidates for such service or services to which the candidate does not wish to be appointed.

- (i) Non Selection Posts:- For non selection posts referred to in sub rule (b) of rule 5 the appointing authority shall prepare a list of eligible employees every year i.e. from 1st September of the year to 31st August of the succeeding year after considering the record sheet and the qualifications prescribed for the said post in the relevant Special Rules for promotion to next higher category of non-selection post.

7. APPOINTING AUTHORITY:

State Service: Unless otherwise stated in the Special rules, the regional officer shall be the appointing authority in respect of the initial categories of Gazetted posts in a State service where regional offices exist; and the Head of the Department shall be the appointing authority for the second level Gazetted posts in a State Service as well as in respect of the initial categories of Gazetted posts in a State Service where no regional offices exist; and the Government shall be the appointing authority for the third level Gazetted posts and above in the State Service.

8. ELIGIBILITY FOR PROMOTION OR APPOINTMENT BY TRANSFER:

For appointment to a higher post either by promotion from one category to another within a service or by appointment by transfer from one service to another service, a member of a service or class of a service, shall have satisfactorily completed his probation in the category from which he is proposed to be promoted or appointed by transfer to such higher post.

9. APPOINTMENT BY AGREEMENT OR CONTRACT:

- (a) (i) Notwithstanding anything contained in these rules or special rules it shall be open to the State Government to make appointment to any post in a service, class or category, otherwise than in accordance with these rules or special rules and to provide by agreement or contract with the person(s) so appointed, for any of the matters in respect of which, in the opinion of the State Government, special provisions are required to be made and to the extent to which such provisions are made in the agreement or contract, nothing in these rules or the special rules shall apply to any person so appointed in respect of any matter for which provision is made in the agreement or contract:

Provided that in every agreement or contract made in exercise of the powers conferred by these rules, it shall further be provided that in respect of any matter in which no provision has been made in the agreement or contract, provisions of these rules or special rules relating to the post shall apply.

- (ii) The agreement or contract may inter-alia include provisions in respect of conditions of service, pay and allowances, discipline, contract period of appointment, notice period for termination of appointment by either party and other relevant matters.

- (iii) The Government may, by order, prescribe the form of such agreement or contract.
- (b) A person appointed under sub-rule (a) shall not be regarded as a member of the service, in which the post to which he is appointed, is included and shall not be entitled by reason only of such appointment, to any preferential right to any other appointment in that or in any other service.

10. TEMPORARY APPOINTMENT INCLUDING APPOINTMENTS BY DIRECT RECRUITMENT, RECRUITMENT / APPOINTMENT BY TRANSFER OR BY PROMOTION:

- (a) Where it is necessary in the public interest to fill emergently a vacancy in a post borne on the cadre of a service, class or category and if the filling of such vacancy in accordance with the rules is likely to result in undue delay, the appointing authority may appoint a person temporarily, otherwise than in accordance with the said rules, either by direct recruitment or by promotion or by appointment by transfer, as may be specified as the method of appointment in respect of that post, in the special rules.
- (b) No appointment under sub-rule (a) shall be made of a person who does not possess the qualifications, if any, prescribed for the said service, class or category:

Provided that where, in the exigencies of service and where persons with the prescribed qualifications are not available, a person who may not possess all or some of the prescribed qualifications may be appointed on temporary basis. Every such person who does not possess such qualifications and who has been or is appointed under sub-rule(a) shall be replaced as soon as possible, by a person possessing such qualifications.

- (c) A person appointed under sub-rule (a) shall not be regarded as a probationer in such service, class or category or be entitled by reason only of such appointment to any preferential claim to future appointments to such service, class or category.
- (d) A person temporarily appointed under sub-rule (a) shall, whether or not he possesses the qualifications prescribed for the service, class or category to which he is appointed, be replaced as soon as possible by the member of the service, who is entitled to the appointment under the rules.
- (e) The appointing authority shall have the right to terminate the service of a person who has been appointed under sub-rule (a), at any time, without assigning any reason and without any notice, if appointed by direct recruitment, revert to a lower category or grade, if promoted, or revert to the post from which such appointment by transfer was made, if appointed by transfer.
- (f) A person appointed to any part-time post, created in lieu of a whole time post borne on the cadre of a service, class or category shall not be

regarded as a probationer in such service nor shall he be entitled by reason only of such appointment to any preferential claim to future appointments to such service, class or category.

- (g) No person appointed under sub-rule (a) shall be eligible to an increment in the time scale of pay applicable to him, unless he passes the tests, complete the training or acquires the qualifications prescribed in the Special Rules, as a condition for the grant of increment to a member of the service, class or category.
- (h) The practice of making in-charge arrangements on own scale of pay of the incumbent concerned is totally prohibited and whenever filling up of vacant posts is considered expedient in the exigencies of administration, action may be taken to fill the post following the relevant Special / Adhoc Rules, duly placing the proposals before the Departmental Promotion Committee / Telangana State Public Service Commission as the case may be or by making full additional charge arrangements as provided for in the Fundamental Rules.
- (i) Temporary posts requiring special qualifications: Notwithstanding anything contained in these rules or special rules, if and when, a temporary post is created as an addition to the cadre of any service, class or category and the holder thereof is required by the State Government to possess such qualifications, knowledge or experience, any person who possesses such qualifications, knowledge or experience and who is considered to be the most suitable person to discharge the duties of such post may, irrespective of other considerations, be appointed temporarily to that post by the appointing authority; but the person so appointed shall not, by reason only of such appointment, be regarded as a probationer in such service, class or category nor shall he acquire thereby any preferential right to future appointment to such service, class or category.

11. THE LIMIT FOR JOINING EITHER ON FIRST SELECTION OR ON PROMOTION OR ON APPOINTMENT BY TRANSFER:-

- (a) Direct recruitment:- A candidate selected for appointment by direct recruitment either through the Telangana State Public Service Commission or through any other agency, shall be required by the appointing authority to join in the post for which he has been selected within a period of 60 (sixty) days taking the date of dispatch (by registered post with acknowledgement due) of the appointment order as crucial date for reckoning the time limit. If he does not join the post within the stipulated period of 60 (sixty) days, the offer of appointment shall be treated as automatically cancelled and the name of the candidate shall be deemed to have been omitted from the list of approved candidates.
- (b) Time to join a post on appointment / temporary appointment under rule 10 including appointments by transfer or by promotion otherwise than by direct recruitment:- A person on appointment / temporary appointment on adhoc basis under rule 10 including appointment by transfer or by promotion otherwise than by direct recruitment, shall be allowed a

joining time of fifteen (15) days to join the post from the date of receipt of the order of appointment sent to the candidates by Registered Post with Acknowledgement due or by any other means. An employee who does not join the post within the stipulated time or evades to join the post by proceeding on leave, shall lose his promotion right / offer for the current panel year and the name of the candidate shall be placed before the next Departmental Promotion Committee for consideration in the next year panel subject to availability of vacancy. In case of non-selection posts, the name of the candidate who does not join within the stipulated time in the promotion posts shall be considered for promotion again after a period of one year from the date of offer of appointment subject to availability of vacancy:

Provided that the employee, who does not join the post within the stipulated time or evades to join the post by proceeding on leave, second time also, shall lose his promotion right / offer permanently.

12. QUALIFICATIONS FOR DIRECT RECRUITMENT:

(1) (a) No person shall be eligible for appointment to any service by direct recruitment unless he satisfies the selection authority as well as the appointing authority, that;

- (i) he is of sound health, active habits and free from any bodily defect or infirmity rendering him unfit for such service;
- (ii) his character and antecedents are such as to qualify him for such service;
- (iii) he possesses the academic and other qualifications prescribed for the post; and
- (iv) he is a citizen of India:

Provided that no candidate other than a citizen of India may be appointed except with the previous sanction of the State Government and except in accordance with such conditions and restrictions as they may be laid down. Such sanction shall not be accorded unless the State Government are satisfied that sufficient number of citizens of India, who are qualified and suitable are not available.

(v) No person shall be eligible for direct recruitment, if he is less than 18 years of age and unless otherwise specified in the special or adhoc rules and if he is more than 34 years of age as on the 1st day of July of the year in which the notification for selection to the relevant post, category or class or a service is made:

Provided that nothing in this sub-rule shall apply for direct recruitment to all the categories and posts in the Police Subordinate Service and in the Special Armed Police Service of the State of Telangana.

(b) The maximum age limit prescribed in the Special Rules for direct recruitment to a post shall be raised:-

(i) Uniformly by 5 years in the case of candidates belonging to the SCs or STs or BCs specified in Schedule-I of these rules:

NB: The age concession in favour of Scheduled Castes / Scheduled Tribes will be in force up to 31.5.2016.

NB: The age concession in favour of BCs will be in force till the end of May, 2021.

Provided that in the case of SCs and STs, the maximum age limit prescribed for other communities in the Special rules shall be raised uniformly by 10 years for the purpose of limited direct recruitment.

NB: This age concession in favour of Scheduled Castes / Scheduled Tribes shall be in force till the end of May, 2016.

(ii) Uniformly by 10 years in the case of Persons With Disabilities:

NB: This concession shall be in force till the end of May, 2021.

(iii) In the case of widows, divorced women and women judicially separated from their husbands, who are not remarried, the maximum age limit for direct recruitment to posts carrying a scale of pay equal to Junior Assistants or less, shall not exceed 40 years in the case of SCs and STs candidates and 35 years in the case of others:

Provided that for compassionate appointment to the spouse of deceased Government employee, the upper age limit shall be 45 years irrespective of the community.

(c) When direct recruitment is to be made to any State or Subordinate Service by examination or selection,—

(i) a person who worked in the armed forces of the Indian Union, shall be allowed to deduct from his age a period of three years in addition to the length of service rendered by him in the armed forces for purposes of the maximum age limit;

(ii) a person who was recruited as a whole-time Cadet Corpse Instructor on or after the 1st January, 1963 on his discharge from the NCC either before or after the expiry of the initial or extended tenure of his office in NCC having served for a period of not less than six months prior to his release from the NCC shall, subject to the production of a certificate to that effect that he has been released from the NCC be allowed to deduct from his age a period of three years in addition to the length of service rendered by him in the NCC for purposes of maximum age limit:

Provided that the person referred to in sub-rules (i) and (ii) above shall, after making the deductions referred to in the sub-rules shall not exceed the maximum age limit prescribed for the post.

- (iii) a person already in service of the State Government, who has been appointed regularly, shall be allowed to deduct from his age the length of regular service under the State Government up to a maximum of five years for purposes of the maximum age limit.
- (2) The minimum General Educational Qualifications wherever referred to in these or special rules shall be the qualifications prescribed in Schedule-II of these rules.
- (3) (a) A candidate should possess the academic qualifications and experience including practical experience prescribed, if any, for the post, on the date of the notification for direct recruitment issued by the concerned recruiting agency.
- (b) No person shall be eligible for appointment to a post by promotion or appointment by transfer, unless he possesses the academic qualifications and technical or other qualification and has passed the departmental and other tests and has satisfactorily completed any course or training prescribed in the special rules as a prerequisite qualification for the post, to which he is to be appointed by promotion or by transfer.
- (4) Disqualification for appointment:-
- (a) A candidate shall be disqualified for appointment if he himself or through relations or friends or any others has canvassed or endeavored to enlist for his candidature extraneous support, whether from official or non-official sources for appointment to any State or Subordinate Service.
 - (b) No person who has more than one wife living or who has spouse living, marries in any case, in which such marriage is void by reason of its taking place during the life time of such spouse, shall be eligible for appointment by direct recruitment to any State or Subordinate Service.
 - (c) No woman whose marriage is void by reason of the husband having a wife living at the time of such marriage or who has married a person who has a wife living at the time of such marriage, shall be eligible for appointment by direct recruitment to any State or subordinate Service.
 - (d) No person who has been dismissed from a State or Central Government service or from the service of Central or State Government undertaking or local or other authorities or who has been convicted by a court of law for an offence involving moral turpitude shall be eligible for appointment to any State or Subordinate Service.

13. LANGUAGE TEST IN TELUGU:-

- (a) Every person appointed to a service, shall, within the period of probation, pass the Language test in Telugu, failing which his probation shall be extended and increments in the time scale of pay shall be postponed without cumulative effect till he passes the test:

Provided that a person, who fails to pass the test even after extending the period of his probation under sub-rule (b) of rule 17 by the appointing authority and further, under rule 31 by the Government and has completed the age of 45 years; or who has been on deputation in this State from any other State or from the Government of India; or who is holding a post for which no educational qualification is prescribed for initial recruitment, shall not be required to pass the language test aforesaid and an order to that effect shall be issued:

Provided further that a person who is exempted from passing the language test in Telugu on reaching the age of 45 years, but the pay to which such person is entitled to draw after reaching the age of 45 years shall be the pay which he would have been eligible to, without arrears, had the language test in Telugu not been prescribed at all and the increments not postponed.

- (b) The standard of the test referred to in sub-rule (a), above shall be a pass in the Second Class Language Test in Telugu for holders of the posts for which the educational qualification prescribed is the minimum General Educational Qualification referred to in the schedule to rule 12(2), or equivalent or higher academic qualification and a pass in the Third Class Language Test in Telugu for all others.

14. LANGUAGE TEST – EXEMPTION:-

- (a) A person who has passed the SSC or its equivalent examination or any other higher examination with Telugu as the medium of instructions and examination or with Telugu as one of the subjects, shall be exempted from passing the 2nd class language test in Telugu.
- (b) A person who has passed the 7th or 8th Class examination with Telugu as a subject or medium of instruction shall be exempted from passing the 3rd Class Telugu Language Test.
- (c) A person who fails to pass the test even after extending the period of his probation under sub-rule (b) of rule 17 by the appointing authority and further, under rule 31 by the Government and has crossed the age of 45 years shall be exempted from passing the language test in Telugu and his date of commencement of probation shall be re-fixed with reference to the provisions under sub-rule (h) of rule 16.
- (d) Other Linguistic qualification:-
- (i) If in the opinion of an appointing authority, a candidate with an adequate knowledge of a particular language or languages is necessary for holding a specified post in any service, class or category, it may declare that such post, specified in the declaration,

is reserved for a candidate with such knowledge. When such a declaration has been made, the required number of qualified candidates who possess such knowledge shall be selected in preference to those who do not possess it and notwithstanding anything contained in these rules but without prejudice to the rule of reservation of appointments, any such post shall be filled only by a member of the service or an approved candidate who possesses such knowledge.

- (ii) The State Government shall have power to declare that any proportion of posts in any service, class or category for which recruitment is made at the same time, shall be filled by candidates with an adequate knowledge of a particular language or languages and when such a declaration has been made, the rule of reservation of appointments shall apply separately in regard to the proportion of posts in respect of which such a declaration has been made.

Explanation:- For the purpose of this rule a candidate will be considered to have adequate knowledge of the particular language, if he has acquired knowledge of that language in the High School or higher courses or satisfies the appointing authority that he has adequate knowledge in speaking, reading and writing in that language.

15. TIME TO PASS NEWLY PRESCRIBED TESTS:- Where a test is newly prescribed by the special rules of a service for any class, category, or post thereof, a member of the service who has not passed the said test, but is otherwise qualified and suitable for promotion to such category or post may be promoted thereto and he shall be required to pass the said test or tests within the period of probation or within one year or in one of the first two examinations held after such promotion, whichever is later. If he fails to pass the tests he shall be reverted to the class, category, or post from which he was promoted and he shall not again be eligible for consideration for promotion unless he passes the tests. A person who is so reverted shall not by reason only of his promotion under this rule, be regarded as entitled to any preferential claim to future promotion to the category, grade or post, as the case may be, to which he had been promoted under this rule.

Explanation:- This rule shall be applicable even to appointment by transfer in the direct line, for example, for appointment by transfer of Superintendents to the post of Assistant Director (Administration), for appointment to which the passing of departmental tests has been newly prescribed as a pre-requisite qualification.

Note:- This concession will be available only for a period of three years from the date on which the test has been newly prescribed.

16(a) **COMMENCEMENT OF PROBATION FOR DIRECT RECRUITS**: A person appointed in accordance with the rules, otherwise than under rule 10, by direct recruitment shall commence his probation from the date of his joining the duty or from such other date as may be specified by the appointing authority:

Provided that a person having been appointed temporarily under rule 10 to a post in any service, class or category or having been so appointed otherwise than in accordance with the rules governing appointment to such post, is subsequently appointed to the same post, in the same service or class or category, in the same unit of appointment, in accordance with the rules, shall commence his probation from the date of such subsequent appointment or from such earlier date as the appointing authority may determine, subject to the condition that his commencement of probation from an earlier date shall not adversely affect any person who has been appointed earlier or simultaneously, to the same service, class or category in the same unit.

- (b) Minimum service for commencement of probation: A person appointed to a service, class or category, in accordance with the rules otherwise than by direct recruitment, shall, if he is required to be on probation in such service, class or category be deemed to have commenced his probation in such service, class or category from the date from which he has been continuously on duty in such service, class or category for a period of not less than 60 days from the date of joining duty after having been appointed to such service, class or category on a regular basis in accordance with rules:

Provided that this rule shall not apply to a person appointed to a post in a service, class or category whose appointment is made in consultation with the Telangana State Public Service Commission or Departmental Promotion Committee or any other agency for recruitment specified by Government.

- (c) Period of Probation:- Unless otherwise stated in the special rules or in these rules, the period of probation shall be as follows:-
- (i) Every person appointed by direct recruitment to any post shall, from the date on which he commences his probation, be on probation for a period of two years on duty within a continuous period of three years.
 - (ii) Every person appointed to any post either by promotion or by transfer (not by transfer on tenure) shall, from the date on which he commences his probation, be on probation for a period of one year on duty within a continuous period of two years.
 - (iii) A probationer in any category, class or service shall be eligible to count for probation his service in a higher category of the same service or class, as the case may be, or in any other service (State or Subordinate Service) towards his probation in the former service, to the extent of the period of duty performed by him in the latter service during which he would have held the post in the former service, but for such appointment in the latter service.
- (d) In regard to the persons appointed to any class or category of a service by promotion or appointment by transfer, in respect of whom the special rules of the service applicable to the higher post do not prescribe a period of probation, in the class or category to which they have been

promoted or appointed by transfer, the provisions in this part shall be construed as if the expression "probation" and "probationer" / "approved probationer" mean "officiating service" and "person officiating" respectively.

- (e) Tests to be passed during probation:- A person who has commenced his probation in a service, class or category shall, within the period of probation, if so required in the special rules or these rules, pass such tests or acquire such qualifications as may be prescribed in these rules or in the special rules applicable to such service, class or category.
- (f) (i) If within the period of probation a candidate fails to pass such test or acquire such qualifications as may be prescribed in these rules or in the special rules, the appointing authority shall, by order, discharge him from the service unless the period of probation is extended under the sub-rule (b) of rule 17 and if within such extended period also, the candidate fails to pass such tests or acquire such special qualifications, the appointing authority shall discharge him from service.
- (ii) If within the period of probation or within the extended period of probation, as the case may be, a probationer has appeared for any such test or any examination in connection with the passing of such prescribed tests or with the acquisition of the prescribed qualifications and the results of such tests or examinations for which he has so appeared are not known before the expiry of the probation period, he shall continue to be on probation until the publication of results of such tests or examinations for which he has appeared, or the first of them in which he fails to pass, as the case may be.
- (iii) In case the probationer fails to pass any of the tests or examinations for which he has so appeared, the appointing authority shall, by an order, discharge him from service.

Any delay in the issue of the order discharging the probationer under clause (i) or clause (iii) of this sub-rule shall not entitle him to be deemed to have satisfactorily completed his probation.

- (g) Exemption from special qualifications to be acquired or special tests to be passed during probation:- Where a probationer has, before he commenced his probation, already acquired any special qualification or passed any special test prescribed in these or in the special rules, or has acquired such other qualification as may be considered by the State Government or by the appointing authority, with the approval of the State Government, to be equivalent to the said Special qualification or special test, he shall not be required to acquire the said special qualification or to pass the said special test again, after the commencement of his probation.
- (h) Change of date of commencement of probation:- Notwithstanding anything contained in the special rules or sub-rules (a) and (b) of rule 33 of these rules, a probationer, who does not pass the prescribed tests or

acquire the prescribed special qualifications within the period of probation or within the extended period of probation under rule 17 and whose probation is further extended by the Government by an order under rule 31, till the date of his passing such tests or acquiring such qualifications, shall be deemed to have commenced the probation with effect from the date to be fixed by the Government, which would be anterior to a date to his passing such tests or acquiring such special qualifications, so, however, that the interval between the two dates shall be equivalent to the prescribed period of probation, whether on duty or otherwise and seniority of such probationer shall be determined with reference to the date so fixed.

17. SUSPENSION, TERMINATION OR EXTENSION OF PROBATION:-

- (a) (i) The appointing authority may, at any time, before the expiry of the prescribed period of probation, suspend the probation of a probationer and discharge him from service for want of vacancy.
 - (ii) The appointing authority may, at any time, before or after the expiry of the prescribed period of probation either extend by not more than one year, whether on duty or otherwise, the period of probation of a probationer, in case the probation has not been extended under sub-rule (b) of this rule or terminate his probation and discharge him from service after giving him one month's notice or one month's pay in lieu of such notice, on account of unsatisfactory performance or progress during training or unsatisfactory performance of duties or unsatisfactory conduct or for any other sufficient reason to be recorded in writing.
 - (iii) The appointing authority may, at any time, before the expiry of the prescribed period of probation, post the probationer under another officer in order to make sure that the previous report made on his performance or conduct by a superior officer is not a biased one.
- (b) In the case of any probationer failing to pass the tests or acquire the prescribed qualifications, the appointing authority may extend his probation to enable him to pass the prescribed tests or acquire special qualifications, as the case may be. Such extension by the appointing authority shall not exceed one year, whether on duty or otherwise in such service, class or category.
- (c) (i) In cases where the probation of a probationer is extended, his increment shall be postponed until he completes his probation satisfactorily, by the period by which his probation is extended. Such postponement of increment shall not, however, be treated as a penalty but only as a condition of extension of probation and shall not have the effect of postponement of future increments after he completes his probation satisfactorily.
- (ii) However, in the case of a person whose probation is one year on duty and whose increment is biennial, the increment shall be postponed until he completes his probation, but shall not be

postponed, if it falls due after he completed his probation satisfactorily.

(d) Penalty on a member on the maximum of his pay Scale for failure to pass prescribed tests:- Where the special rules or these rules prescribe postponement of increments as a penalty for failure to pass a special test or acquire a special qualification prescribed in these rules, such failure shall, in the case of a member who has reached the maximum of the time scale of pay applicable to him, render him liable to the penalty of reduction to the next lower stage in his timescale.

(e) Appeal against discharge of a probationer:-

(i) A probationer, who is discharged under clause (i) or clause (iii) of sub-rule (f) of rule 16, shall be entitled to appeal, within a period of 30 days from the date of receipt of the order of discharge, against the order of discharge passed by the competent authority to the authority to which an appeal would lie against the order of dismissal passed by the competent authority against the member of a service:

Provided that in the case of a probationer in a State service who is discharged from service by an authority subordinate to the State Government, an appeal would lie only to the State Government.

(ii) The authority competent to entertain an appeal under clause (i) may, either of its own motion or otherwise, revise any order discharging a probationer under any of the provisions referred to in the said clause within one year of the date of such order.

Note: The period between the date of discharge of a probationer and date of restoration shall be excluded for calculating the period of two years or three years as the case may be referred to in clause (i) and (ii) in sub-rule (c) of rule 16.

(iii) Where the appellate or revisionary authority sets aside an order discharging a probationer on the ground that his discharge was wholly unjustified and the probationer is restored to the service, the period on and from the date of discharge to the date of such restoration, shall be treated,—

(a) Where the said authority is of the opinion that the discharge of the probationer was wholly unjustified, as on duty, except for the purpose of probation;

(b) in any other case, not as on duty, unless the said authority directs that it shall be so treated for any specified purpose.

(iv) Such probationer shall be given for the period such order of discharge as has been in force:

(a) In the case where the discharge of the probationer has been held as fully unjustified, the full pay and allowances to which

he would be entitled, had that order of discharge not been issued.

- (b) In any other case, such pay and allowances, as the authority passing the order shall determine.
- (v) The period of probation undergone by a probationer discharged under clause (i) and (ii) of sub-rule (a) of this rule, before his discharge, shall, upon such restoration, count towards the period of probation prescribed by the rules applicable to him.

18. DECLARATION OF PROBATION:

- (a) At the end of the prescribed or extended period of probation, as the case may be, the appointing authority shall consider whether the probationer should be considered to have satisfactorily completed his period of probation and after taking a decision in this regard, he shall issue an order declaring the probationer to have satisfactorily completed his probation.
- (b) (i) The decision whether the probationer has satisfactorily completed his probation or whether his probation should be extended, shall be taken soon after the expiry of the prescribed period of probation. If any lapses are noticed during the period of probation by the appointing authority or a higher authority, such lapses should be communicated to the probationer, as soon as such lapse is noticed, so as to enable the probationer to rectify such lapses. A decision whether a probationer could be considered to have satisfactorily completed his probation or his probation should be extended or discharged or suspended shall be taken within a period of 8 weeks after the expiry of the prescribed period of probation. If any delay occurs in taking decision as stated, the probationer shall not be deemed to have completed his probation satisfactorily.
- (ii) If no order as referred to in sub-rule (a) is issued within one year from the date of expiry of the prescribed or extended period of probation, the probationer shall, subject to other provisions of these rules, be deemed to have completed satisfactorily his probation with retrospective effect from the date of expiry of the prescribed or extended period of probation and a formal order to that effect may be issued for the purpose of record:

Provided that nothing in this sub-rule shall apply to a probationer who has been communicated a memorandum of charges or against whom a charge sheet has been filed before any court of law during the prescribed or extended period of probation or who has failed to acquire the special qualifications or to pass the special tests, if any prescribed in the special rules or to acquire such other qualifications, as may be declared by the State Government or by the appointing authority with the approval of the State Government, to be equivalent to the said special qualifications or special tests, within the said period of probation.

19. RIGHTS OF A PROBATIONER AND APPROVED PROBATIONER FOR REAPPOINTMENT:-

- (a) A vacancy in a service, class or category shall not be filled by appointment of a person who has not yet commenced his probation in such service, class or category when an approved probationer or probationer is available for such appointment.
- (b) (i) Discharge of a probationer or approved probationer:- A probationer or an approved probationer shall be discharged from service, in the event of non-availability of a vacancy, in the following order:-

1. The probationers in the order of juniority.
2. The approved probationers in the order of juniority:

Provided that where, in course of discharge of persons appointed to a service, class or category consequent on the retrenchment of the posts in any administrative unit, the representation of the Scheduled Castes or the Scheduled Tribes in that unit falls, short of the percentage of posts reserved for those Castes or Tribes, the persons belonging to the Scheduled Castes or the Scheduled Tribes, as the case may be, shall be discharged in the order of juniority, only after all other persons appointed in that unit belonging to these Castes or Tribes are discharged, that is to say, the discharge of persons in any administrative unit consequent on the retrenchment of posts, shall be in the following order:-

- | | |
|--------|---|
| First | Persons, other than those belonging to the Scheduled Castes and the Scheduled Tribes, appointed temporarily, in the order of juniority; |
| Second | Probationers, other than those belonging to the Scheduled Castes and the Scheduled Tribes, in the order of juniority; |
| Third | Approved probationers, other than those belonging to the Scheduled Castes and the Scheduled Tribes, in the order of juniority; |
| Fourth | Persons belonging to the Scheduled Castes and the Scheduled Tribes, appointed temporarily in the order of juniority; |
| Fifth | Probationers belonging to the Scheduled Castes and the Scheduled Tribes, in the order of juniority; |
| Sixth | Approved probationers belonging to the Scheduled Castes and Scheduled Tribes, in the order of juniority; |

- (ii) For the purpose of this rule, the posts borne on the cadre of a service, class or category in respect of recruitment to which the principle of reservation of appointments is made applicable, shall be

deemed to have been reserved so as to secure fifteen percent of the posts for the Scheduled Castes and six percent of the posts for the Scheduled Tribes.

- (c) Right of re-appointment / promotion / appointment by transfer of an approved probationer on foreign service or on deputation: The absence of an approved probationer from a post in a service, class or category whether on leave or on foreign service or on deputation or for any other reason, if his lien on such service, is not terminated or suspended, shall not, if he is otherwise eligible and qualified, render him ineligible in his turn,—
- (i) for re-appointment to the post on which he is an approved probationer;
 - (ii) for promotion from a lower to the higher category in such service;
 - (iii) for appointment to a post in a class or category in another service for which he may be an approved candidate, as the case may be, in the same manner as if he is not absent.

He shall be entitled to all the privileges in respect of appointment, seniority, which he would have enjoyed but for his absence:

Provided that a member of service who is appointed to another service and if he is a probationer in the latter service shall not be appointed to any other service for which he may be an approved candidate, unless he relinquishes his right in such latter service in which he is a probationer:

Provided further that the absence of a member of a service from duty in such service, whose lien in a post borne on the cadre of such service is deemed to have been terminated on account of being an approved probationer in a class, or category in any other service shall not be eligible:-

- 1) for re-appointment to a regular post, whether permanent or temporary in the former service in which he was an approved probationer; or
- 2) for promotion from a lower to a higher category in such former service.

Note:- This provision shall not be applicable to a person who is a member of two services where one of them is normally a feeder service or category to the other.

20. EXERCISE OF CERTAIN POWERS OF APPOINTING AUTHORITIES IN RESPECT OF PROBATIONERS:-

The power exercisable by the appointing authority other than the State Government, may be exercised also by any higher authority to whom such appointing authority is administratively subordinate, whether directly or indirectly, in the following cases namely:-

- (1) discharge of a probationer under sub-rule (f) of rule 16 or clause (ii) of sub-rule (a) of rule 17; and
- (2) extension of probation under sub-rule (a) or (b) of rule 17.

21. CONFIRMATION:

- (a) Confirmation of a member of a service:- As soon as a person appointed initially in a service or class of a service is declared to have satisfactorily completed his probation or deemed to have satisfactorily completed his probation, he shall be confirmed as a member of that service, by the appointing authority. The seniority of the person shall however be regulated in terms of rule 33 of these rules.

Explanation:-

- (1) For the purpose of the rule "appointed initially" means appointment of a person for the first time to any post in the civil service in the State or Civil post in the service of the State of Telangana.
 - (2) A member of a service or a class of a service shall be confirmed in such service or class of a service irrespective of whether there is a permanent or substantive post or vacancy available in that service.
 - (3) A person appointed to a Government service shall be confirmed in any service, only once during his service in Government at the entry grade, irrespective of whether subsequently he is promoted within the same service or appointment by transfer to some other service or class of service, from time to time.
- (b) A person confirmed in a particular category, class or service shall not be confirmed in any other category, class or service.

22. SPECIAL REPRESENTATION (RESERVATION):

- (1) Reservations may be made for appointments to a service, class or category in favour of Scheduled Castes, Scheduled Tribes, Socially and Educationally Backward Classes, Women, Persons With Disability, Meritorious Sportsman, Ex-Servicemen and such other categories, as may be prescribed by the Government from time to time, to the extent and in the manner specified hereinafter in these rules or as the case may be, in the special rules. The principle of reservation as hereinafter provided shall apply to all appointments to a service, class or category:-
 - (i) by direct recruitment, except where the Government, by a general or special order made in this behalf, exempt such service, class or category;
 - (ii) otherwise than by direct recruitment the principle of reservation in the matter of promotion and appointment by transfer involving promotion in so far it relates to Scheduled Castes and Scheduled Tribes only shall apply to such services, class or category whose total cadre strength of the post is more than five.
- (2)(a)(i) The unit of appointment for the purpose of direct recruitment shall be hundred vacancies of which fifteen shall be reserved for Scheduled Castes, six shall be reserved for Scheduled Tribes, twenty nine shall be reserved for Socially and Educationally Backward Classes and remaining

fifty appointments shall be made on the basis of open competition and subject to Rule 22-A of these rules.

(ii) The unit of appointment for the purpose of reservation in the matter of promotion and appointment by transfer involving promotion shall be hundred vacancies of which fifteen shall be reserved for Scheduled Castes and six for Scheduled Tribe employees as per the roster points in sub-rule 2(e).

- A. In the case of appointments / promotions to the posts referred to in clause 2(a)(ii) above, the panels of eligible candidates for promotion, the names of the eligible Scheduled Caste and Scheduled Tribe employees from the feeder category are to be shown against the roster points earmarked for them irrespective of their seniority position in the feeder category.
 - B. If a Scheduled Caste and Scheduled Tribe employee gets a higher place in the eligible candidates list by virtue of his seniority in the feeder category, he need not be adjusted in a lower position which is earmarked for an Scheduled Caste and Scheduled Tribe employees as per roster system. Such roster point is to be filled up by moving up an Scheduled Caste and Scheduled Tribe employee who is below in the seniority list in the feeder category.
 - C. Filling up the roster points shall continue till the required percentage of Scheduled Caste and Scheduled Tribe candidates is obtained. Once the required percentage is obtained by taking into account both the Scheduled Caste and Scheduled Tribe candidates who are found in the list of candidates fit for promotion on account of their seniority in the feeder category and those who are moved up to fill up the required roster point, further adjustment of Scheduled Caste and Scheduled Tribe employees against roster point is to be stopped.
 - D. Unutilized roster points, after the required Scheduled Castes and Scheduled Tribes percentage is met, shall lapse.
 - E. If required number of Scheduled Caste and Scheduled Tribe employees is not available in the feeder category to obtain the required representation in the promotion category, the vacancies earmarked for Scheduled Caste and Scheduled Tribe employees according to the roster points will be carried forward.
- (b) Out of fifty appointments to be made on the basis of open competition, three appointments shall be reserved for direct recruitment of the persons with disabilities.
- (c) In the case of appointments to clerical posts including the posts of typists i.e. in Group III and Group IV services and in the case of posts in the Police Subordinate Service of the State of Telangana, to which the principle of reservation of appointments applies, out of fifty, as the case may be, forty seven appointments to be made on the basis of open competition, two appointments shall be reserved for direct recruitment of Ex-servicemen.

- (d) In the case of appointments to the posts of Junior Assistants, Junior Stenographers and Typists in the offices of Heads of Departments, Assistant Section Officers, Typist-cum-Assistants and Junior Stenographers in the Secretariat to which the principle of reservation of appointments applies, out of fifty, as the case may be, forty five appointments to be made on the basis of open competition, one appointment shall be reserved for direct recruitment of meritorious sportsmen:

Provided that the claims of members of the Scheduled Castes, Scheduled Tribes, Socially and Educationally Backward Classes, Women and the Persons With Disabilities or the Ex-servicemen, as the case may be, shall also be considered for the remaining appointments which shall be filled on the basis of open competition, the number of appointments reserved for that category shall in no way be affected during the period the reservation for that category is in force.

- (e) Appointments under this rule shall be made in the order of rotation specified below in a unit of hundred vacancies:-

- 1 Open Competition (Women)
- 2 Scheduled Castes (Women)
- 3 Open Competition
- 4 Socially and Educationally Backward Class (Group-A) (Women)
- 5 Open Competition
- 6 Blindness or Low Vision (Women)
- 7 Scheduled Castes
- 8 Scheduled Tribes (Women)
- 9 Open Competition
- 10 Socially and Educationally Backward Class (Group-B) (Women)
- 11 Open Competition
- 12 Open Competition (Women)
- 13 Open Competition
- 14 Socially and Educationally Backward Class (Group-C)
(In every third cycle of 100 point roster, this point shall be reserved for women belonging to SEBC-C category)
- 15 Open Competition
- 16 Scheduled Castes
- 17 Open Competition (Women)
- 18 Socially and Educationally Backward Class (Group-D) (Women)
- 19 Socially and Educationally Backward Class (Group-E) (Women)
- 20 Socially and Educationally Backward Class (Group-A)
- 21 Open Competition
- 22 Scheduled Castes (Women)

- 23 Open Competition (Women)
- 24 Socially and Educationally Backward Class (Group-B)
- 25 Scheduled Tribes
- 26 Open Competition
- 27 Scheduled Castes
- 28 Open Competition
- 29 Socially and Educationally Backward Class (Group-A)
- 30 Open Competition (Women)
- 31 Hearing Impaired (Open)
- 32 Open Competition
- 33 Scheduled Tribes
- 34 Open Competition (Women)
- 35 Socially and Educationally Backward Class (Group-B)
- 36 Open Competition
- 37 Open Competition
- 38 Open Competition (Women)
- 39 Socially and Educationally Backward Class (Group-D)
- 40 Open Competition
- 41 Scheduled Castes
- 42 Open Competition
- 43 Socially and Educationally Backward Class (Group-D)
- 44 Socially and Educationally Backward Class (Group-E)
- 45 Socially and Educationally Backward Class (Group-A) (Women)
- 46 Open Competition
- 47 Scheduled Castes (Women)
- 48 Open Competition
- 49 Socially and Educationally Backward Class (Group-B) (Women)
- 50 Open Competition (Women)
- 51 Open Competition
- 52 Scheduled Castes
- 53 Open Competition
- 54 Socially and Educationally Backward Class (Group-A)
- 55 Open Competition (Women)
- 56 Locomotor Disability or Cerebral Palsy (Open)
- 57 Open Competition
- 58 Scheduled Tribes (Women)
- 59 Open Competition (Women)

- 60 Socially and Educationally Backward Class (Group-B)
- 61 Open Competition
- 62 Scheduled Castes
- 63 Open Competition
- 64 Socially and Educationally Backward Class (Group-D) (Women)
- 65 Open Competition (Women)
- 66 Scheduled Castes (Women)
- 67 Open Competition
- 68 Socially and Educationally Backward Class (Group-D)
- 69 Socially and Educationally Backward Class (Group-E)
- 70 Socially and Educationally Backward Class (Group-A)
- 71 Open Competition (Women)
- 72 Scheduled Castes
- 73 Open Competition
- 74 Socially and Educationally Backward Class (Group-B)
- 75 Scheduled Tribes
- 76 Open Competition
- 77 Scheduled Castes
- 78 Open Competition (Women)
- 79 Socially and Educationally Backward Class (Group-A)
- 80 Open Competition
- 81 Socially and Educationally Backward Class (Group-B) (Women)
- 82 Open Competition
- 83 Scheduled Tribes
- 84 Open Competition (Women)
- 85 Socially and Educationally Backward Class (Group-B)
- 86 Open Competition
- 87 Scheduled Castes (Women)
- 88 Open Competition
- 89 Socially and Educationally Backward Class (Group-D)
- 90 Open Competition (Women)
- 91 Scheduled Castes
- 92 Open Competition
- 93 Socially and Educationally Backward Class (Group-D)
- 94 Socially and Educationally Backward Class (Group-E)
- 95 Socially and Educationally Backward Class (Group-B)
- 96 Open Competition (Women)

- 97 Scheduled Castes
- 98 Open Competition
- 99 Socially and Educationally Backward Class (Group-B) (Women)
- 100 Open Competition:

Provided that:-

- (i) in the case of appointments to a post referred to in sub-rule (c), the 13th and 37th turns in each unit of hundred vacancies shall be reserved for ex-servicemen. Out of 13th and 37th roster points, preference to one of the two points for women can be given and if women candidates are not available, both the points with men shall be considered. However, wherever the special or adhoc rules provide that there shall be no reservation for ex-servicemen or if a qualified and suitable candidate is not available from ex-servicemen, the turn allotted to ex-servicemen shall be deemed to be allotted to Open Competition.

- (ii) In the second cycle of 100 roster points, the following points shall be reserved as follows:-

- 106 Blindness or Low Vision (Open)
- 131 Hearing Impaired (Women)
- 156 Locomotor Disability or Cerebral Palsy (Open)

In the third cycle of 100 roster points, the following points shall be reserved as follows:-

- 206 Blindness or Low Vision (Open)
- 231 Hearing Impaired (Open)
- 256 Locomotor Disability or Cerebral Palsy (Women)

The 6th, 31st and 56th turns in each cycle of hundred (100) vacancies shall be allotted to the Blindness or Low Vision (Visually Handicapped), Hearing Impaired (Hearing Handicapped) and Locomotor Disability or Cerebral Palsy (Orthopaedically Handicapped) persons respectively as stated above and where qualified and suitable candidates are not available from among them, the turn allotted for them in the unit referred to above shall be carried forward to the succeeding recruitment year for being filled from the same category. If, in that year also, qualified candidates of the same category are not available, the same shall be notified for being filled up by interchanging from among the three categories. Only when there is no person with disability of any of the 3 categories available for the post, the vacancy shall be filled up by the employer by appointment of a person, other than a person with disability. Provided that if qualified women candidates are not available for the posts reserved for women, qualified men candidates of the same category of disabled may be appointed.

- (f) The reservation in case of Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be

(Group-E) and Persons With Disabilities shall be in force till 31st May, 2021.

- (g) If in any recruitment, qualified candidates belonging to the Scheduled Castes, Scheduled Tribes, Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) and women are not available for appointment to any or all the vacancies reserved for them, a limited recruitment confined to candidates belonging to them shall be made immediately after the general recruitment to select and appoint qualified candidates from among the persons belonging to these communities to fill such reserved vacancies.
- (h) (I) If in any recruitment, qualified candidates belonging to Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) or women are not available for appointment to all or any of the vacancies reserved for them even after conducting a limited recruitment as specified in sub-rule (g), such vacancies or vacancy may be allotted to the Open Competition after obtaining the permission of the Government and may, thereafter, be filled by a candidate or candidates selected on the basis of Open Competition.
- (II) Where any vacancies reserved for the Scheduled Castes or Scheduled Tribes or, Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) or Women are so filled by candidates belonging to other communities, an equal number of vacancies shall be reserved in the succeeding recruitment for the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes or Women in addition to the vacancies that may be available for that recruitment for them and if in the said succeeding recruitment year also, qualified candidates belonging to the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) or Women are not available for appointment to all or any of the additional vacancies which are so reserved in that succeeding recruitment year, an equal number of vacancies shall again be reserved in the next succeeding recruitment year for the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) or Women in addition to the number of vacancies that may be available for the next succeeding recruitment for the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) or Women:

Provided that if in the said second succeeding recruitment also, no qualified candidates belonging to the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may

be (Group-E) or Women are available for appointment to all or any of the additional vacancies which are so reserved in that succeeding recruitment year, an equal number of vacancies shall again be reserved in the next succeeding recruitment year for the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) or Women, in addition to the number of vacancies that may be available for the next succeeding recruitment for the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes or Women:

Provided further that in the third succeeding recruitment if qualified candidates belonging to Scheduled Tribes or as the case may be Scheduled Castes are not available, a vacancy reserved to be filled by a candidate belonging to Scheduled Tribes may be filled by a candidate belonging to Scheduled Castes and a vacancy reserved to be filled by a candidate belonging to Scheduled Castes may be filled by a candidate belonging to Scheduled Tribes and if a qualified candidate belonging to a particular group of Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) is not available for appointment, the vacancy reserved to that group shall accrue to the next group.

- (III) If any additional vacancy or vacancies reserved in favour of candidates belonging to the Scheduled Castes or Scheduled Tribes or Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) or Women in any recruitment in accordance with the provisions in clause (II), appointments thereto shall be made before the appointments in the order of rotation for the relevant recruitments are made.
- (i) At no selection for recruitment other than any limited recruitment made in accordance with the provisions of sub-rule (g), the number of reserved vacancies including the additional vacancies reserved under sub-rule (h), shall exceed 56% of the total number of vacancies for the selection; and all vacancies in excess of 56% of the total number of vacancies for which recruitment is made on any particular occasion shall, notwithstanding anything in this rule, be treated as unreserved:

Provided further that the carry forward vacancies and current reserved vacancies in a recruitment year shall be available for utilization even where the total number of such reserved vacancies exceeds 56% of the vacancies filled in that recruitment, in case the overall representation of the Scheduled Castes, Scheduled Tribes, Socially and Educationally Backward Classes (Group-A), (Group-B), (Group-C), (Group-D) and as the case may be (Group-E) and Women in the total strength of the concerned grade or cadre, has not reached and prescribed percentage of reservation of 15% for the Scheduled Castes, 6% for the Scheduled Tribes, 7% for Socially and Educationally Backward Classes (Group-A), 10% for Socially and Educationally Backward Classes (Group-B), 1% for Socially and Educationally Backward Classes (Group-C), 7% for Socially

and Educationally Backward Classes (Group-D), 4% for Socially and Educationally Backward Classes (Group-E) respectively.

- (j) Where there is only a single solitary post borne on the class, or category of a service, the rule of special representation shall not apply for appointment to such post, notwithstanding anything contained in the foregoing sub-rules:

Provided that the rule of special representation shall be applicable for appointment if the number of posts borne on the cadre, category of grade is more than one, even though selection is to be made against only one vacancy at any recruitment other than limited recruitment.

- (k) In respect of appointments by promotion or recruitment by transfer from Subordinate Service to State Service, where such appointments or recruitment by transfer is required to be made on the principle of merit and ability, seniority being considered only where merit and ability are approximately equal, the claims of any members of the Scheduled Castes and Tribes shall be considered for such appointment on the basis of seniority subject to fitness:

Provided that a member of the Scheduled Caste or the Scheduled Tribe possessing superior merit and ability shall be allowed to supersede not only others but also the members of Scheduled Castes or Scheduled Tribes as the case may be.

- (l) In implementing the rule of reservation in favour of Socially and Educationally Backward Classes, the creamy layer shall be excluded. The criteria as fixed by the Government of India from time to time shall be adopted to determine the creamy layer among the Socially and Educationally Backward Classes in the State.

Note: While determining the creamy layer status of any candidate as given in Category-VI of the Schedule to the OM No.36012/22/93-Estt (SCT), dt.8.9.1993, income from the salaries and income from the agricultural land shall not be taken into account. It means that if income from salaries of the parents of any candidate is more than Rs.6.00 lakh per annum, income from agricultural land is more than Rs.6.00 lakh per annum, but income from other sources is less than Rs.6.00 lakh per annum, the candidate shall not be treated to be falling in creamy layer on the basis of Income / Wealth Test, provided his parent(s) do not possess wealth above the exemption limit as prescribed in the Wealth Tax Act for a period of three consecutive years.

22-A WOMEN RESERVATION IN APPOINTMENTS:-

Notwithstanding anything contained in these rules or special rules or adhoc rules:-

- (1) In the matter of direct recruitment to posts, for which women are better suited than men, preference shall be given to women:

Provided that such absolute preference to women shall not result in total exclusion of men in any category of posts.

- (2) In the matter of direct recruitment to posts for which women and men are equally suited, there shall be reservation to women to an extent of 33 $\frac{1}{3}$ % of the posts in each category of Open Competition, Socially and Educationally Backward Classes (Group-A), Socially and Educationally Backward Classes (Group-B), Socially and Educationally Backward Classes (Group-C), Socially and Educationally Backward Classes (Group-D), Socially and Educationally Backward Classes (Group-E), Scheduled Castes, Scheduled Tribes and Persons With Disabilities and Ex-servicemen quota.
- (3) In the matter of direct recruitment to posts which are reserved exclusively for being filled by women, they shall be filled by women only.
- (4) In the matter of promotion and appointment by transfer involving promotion to posts for which women and men are equally suited and where the cadre strength of posts is more than five, there shall be reservation to women to an extent of 33 $\frac{1}{3}$ % in favour of Scheduled Castes and Scheduled Tribes:

Provided that where no eligible women candidate is available to fill up the roster point earmarked to them, the vacancy shall be filled up with male SC/ST candidates as the case may be.

23. APPEAL, REVISION AND REVIEW OF ORDERS OF APPOINTMENT (INCLUDING PROMOTION) TO HIGHER POSTS:- An order appointing a member of a service or class of service or category, to a higher post by transfer or by promotion may, within a period of six months from the date of such order, be revised by an authority to which an appeal would lie against the order of dismissal passed against a member of a service, class or category, such revision may be made by the appellate authority aforesaid, either on its own motion or on an appeal filed by the aggrieved member of the service, class or category:

Provided that the Government may, irrespective of whether they are the appellate authority or not, revise such order of appointment after the expiry of the period of six months aforesaid, for special and sufficient reasons to be recorded in writing:

Provided further that no order of revision under this rule shall be passed unless the person likely to be affected by such revision is given an opportunity of making his representation against the proposed revision:

Provided also that a member of service may submit a revision petition against the order of the Appellate Authority, within three months of the order passed by the Appellate Authority, to the Government.

24. REVISION OF LISTS OF APPROVED CANDIDATES (PANELS) OR LIST OF ELIGIBLE CANDIDATES FOR APPOINTMENT BY PROMOTION OR BY TRANSFER:-

- (a) The State Government shall have the power to revise in any manner they consider suitable, any panel of approved candidates for appointment by transfer or by promotion to any category, class or service, prepared by a Head of the Department or any other authority

subordinate to the Head of the Department, in exercise of the powers conferred on them by the special rules or these rules:

Provided that where the panel is prepared by an authority subordinate to a Head of the Department, in exercise of the powers conferred on him by the special rules, the aforesaid power of revision may be exercised by the Head of the Department. This will not preclude the State Government from exercising the powers of the revision aforesaid, against the orders either of the Head of the Department or of any other subordinate authority aforesaid.

- (b) The State Government and the Head of the Department shall have power to revise in any manner they consider suitable, any list of eligible candidates for promotion to any category, class or service in respect of the subordinate service, prepared in accordance with rule-5. The aforesaid power of revision by the State Government could be exercised by them in respect of an order passed by the Head of the Department or by any other subordinate authority.
- (c) The aforesaid power or revision mentioned in sub rule (a) and sub-rule (b), may be exercised by the State Government or by the Head of the Department on their own motion, at any time, or on an application made by the aggrieved person, within a period of six months from the date of order of appointment or promotion of a person junior to the aggrieved person:

Provided that the time limit of six months aforesaid may, for good and sufficient reasons to be recorded in writing, be waived by the State Government:

Provided further that where the panel referred to in sub-rule (a) has been partially utilized, any order of revision likely to affect a person who has already been appointed from such panel shall be given an opportunity of making his representation against the proposed revision, before any order of revision is passed:

Provided also that if any revision of list of eligible candidates mentioned in sub-rule (b) is likely to affect a person already promoted from the aforesaid list of eligible candidates, he shall be given an opportunity of making a representation against the proposed revision before any order of revision is passed:

Provided also that where a panel has been prepared on the basis of the recommendations made by a Departmental Promotion Committee/ Screening Committee, any revision of such panel shall be made only after consultation with such Departmental Promotion Committee / Screening Committee.

25. REVIEW:- The State Government may, of their own motion or otherwise, review any original order passed by them, promoting a member of a service or class, to a higher post or approving a panel of candidates for appointment or promotion to any category, class or service, prepared by them, or any order of revision passed by them under rule 24, if it was passed under any mistake,

whether of fact or of law, or in ignorance of any material fact or for any other sufficient reason:

Provided that no order of review under this rule shall be passed unless the person affected or likely to be affected thereby is given an opportunity of making his representation against the proposed review.

26. APPEAL AGAINST SENIORITY OR OTHER CONDITIONS OF SERVICE:-

- (a) Except where otherwise provided in these or the special rules, an appeal shall lie against an order fixing the seniority of a person or affecting any conditions of service, passed by the appointing authority, to the authority to whom an appeal would lie against an order of dismissal passed against the member of the service, class or category.
- (b) The powers in sub-rule (a) shall be exercised by the Head of the Department, if he is not the appellate authority, or by the State Government on its own motion, or on an appeal received by the Head of the Department or the State Government, as the case may be.
- (c) The appellate authority, if it is not the Head of the Department or the Government, shall dispose of such appeal within a maximum period of one year. If the appeal has not been disposed of within the aforesaid period, the Head of the Department or the State Government may intervene in the matter, for sufficient reasons to be recorded in writing and take such action as may be considered necessary by them in the matter.
- (d) No appeal for restoration of seniority or assignment of notional seniority on par with his Junior shall be entertained by the appellate authority after a period of 90 days from the date on which junior was promoted.
- (e) A member of service may submit a revision petition against the order of the Appellate Authority, within three months of the orders passed by the Appellate Authority, to the Government.

27. APPOINTMENT OF ALL INDIA SERVICE OFFICERS TO POSTS IN THE STATE SERVICES:- Notwithstanding anything contained in these rules or the special rules, an officiating or permanent member of the All India Services may be appointed to any post in any State Service subject to the provisions of the All India Service Rules. Such an officer shall not, by reason of such appointment, cease to be a member of the All India Service concerned.

28. RELINQUISHMENT OF RIGHTS BY MEMBERS:- Any member of a service may, in writing, relinquish any right or privilege to which he may be entitled to under these rules or the special rules, if, in the opinion of the appointing authority, such relinquishment is not opposed to public interest. Such relinquishment once made will be final and irrevocable. Nothing contained in these rules or the special rules shall be deemed to require the recognition of any right or privilege to the extent to which it has been so relinquished:

Provided that no conditional relinquishment or relinquishment of right for a temporary period shall be permitted.

29. RE-EMPLOYMENT OF MEMBERS OF SERVICE DISCHARGED ON ACCOUNT OF THEIR SUFFERING FROM T.B. ETC.:-

- (a) A member of the State or Subordinate Service discharged on account of his suffering from TB or such other diseases as may be specified by the Government from time to time, shall be eligible for re-appointment to the post held by him prior to his discharge as aforesaid or to a post of the same rank and status in the department concerned, if he is declared non-infective and medically fit for Government service by the Medical authority, authorized for this purpose by the State Government.
- (b) For the purpose of determining whether any such member possesses the age qualification, where such age qualifications are prescribed in the special rules or these rules, the period of his service in the post held by him prior to his discharge shall be deducted from the actual age and if the age so computed does not exceed the prescribed age limit by more than three years, he shall be deemed to be with the prescribed age limit.
- (c) On re-appointment of any such member, the actual service rendered by him prior to his discharge from service shall count for purposes of seniority and pay, to the extent to which it would have been counted for the said purposes had he not been discharged. The break in service between the date of discharge and the date of reappointment shall not, however, count for any purpose, but his service shall, otherwise, be regarded as continuous. On re-appointment of such a member to the same post or to a post of the same rank and status the service which has not been counted for increments before, up to a maximum of one year and any leave to his credit under the leave rules by which such member was governed at the time of his discharge, shall also be allowed to be carried over to his account.
- (d) The provisions of this rule shall have effect notwithstanding anything contained in these rules or the special rules applicable to the concerned members of a service.

30. RESIGNATION:-

- (a) A member of a service may resign his appointment and the acceptance of his resignation by the appointing authority shall take effect—
 - (i) in case he is on duty, from the date on which he is relieved of his duties in pursuance of such acceptance.
 - (ii) in case he is on leave, from the date of communication of such acceptance to the member or if the said authority so directs, from the date of expiry of leave; and
 - (iii) in any other case, from the date of communication of such acceptance to the member or from such other date, not being earlier than the date on which he was last on duty, as the said authority may, having regard to administrative exigencies, specify:

Provided that the resignation of a member of a service shall not be accepted against whom disciplinary proceedings are instituted as per the

provisions of the Civil Services (Classification, Control and Appeal) Rules, applicable to the State of Telangana from time to time or investigation, inquiry or trial is initiated:

Provided further that a member of a service may withdraw his resignation before it takes effect:

Provided also that no withdrawal of resignation shall be permitted, if the withdrawal is made after the resignation takes effect.

- (b) If the resignation of a member of service has been accepted, but has not taken effect and he withdraws his resignation before it has taken effect, he should be deemed to be continuing in service.
- (c) A member of service, shall, if he resigns his appointment, forfeit not only the service rendered by him in the particular post held by him at the time of resignation but all his previous service under the Government.
- (d) Where a member of a service is selected for appointment by direct recruitment to another post, category or class in the same or different service of this State Government; or to a post under the service of the Government of India or any other State Government; and is appointed to it, his lien on the service or his probationary right, if any, in the former post, shall be retained for a period of three years from the date of relief in the former post or till his probation is declared or deemed to have been declared in the latter post, whichever is earlier. If, before the expiry of three years, his probation is not declared or not deemed to have been declared in the latter post, unless he reverts to the former post, he shall be deemed to have resigned to the former post with effect from the date on which the three years period expires:

Provided that nothing in this sub-rule shall affect the benefits accrued to such member of a service or services in the previous post or posts, except the lien or probationary right, as the case may be, on such post or posts.

31. RELAXATION OF RULES BY THE GOVERNOR:- Notwithstanding anything contained in these rules or in the special rules, the Governor shall have the power to relax any rules contained in these rules or special rules, in favour of any person or class of persons, in relation to their application to any member of a service or to any person to be appointed to the service, class or category or a person or a class of persons, who have served in any civil capacity in the Government of Telangana in such manner as may appear to be just and equitable to him, where such relaxation is considered necessary in the public interest or where the application of such rule or rules is likely to cause undue hardship to the person or class of persons concerned.

32. RELAXATION OF RULES BY THE HEAD OF THE DEPARTMENT:-

- (a) Notwithstanding anything contained in these rules or in the special rules and without prejudice to the power of the Governor under rule 31, the Head of the Department shall also have the power to relax any rule or rules in these rules or in the special rules in favour of any person or class of persons or category of persons for being appointed to or of any person

or class of persons who have served or are serving in any civil post or posts carrying a scale of pay less than that of Junior Assistant in his department in so far as such cases relate to transfer, promotion or the service conditions governed by these rules or special rules in such manner as may appear to him to be just and equitable in the public interest or where he considers the application of such rule or rules would cause undue hardship to the person or persons concerned. Provided that nothing in this sub-rule shall apply in regard to the appointment by transfer of a person who is not qualified for such appointment to the post of Junior Assistant or equivalent post in the Ministerial or any other Subordinate Service of the State of Telangana.

Explanation:- This rule shall be applicable to posts which carry a scale of pay or pay less than that of a Junior Assistant and not to posts of Junior Assistants or any other post carrying an equivalent scale of pay.

- (b) Notwithstanding anything contained in rule 31 or sub-rule (a) of this rule, the State Government, may, of their own motion or otherwise, review the orders of relaxation issued in rule 31 or sub-rule (a) of this rule; or cancel any such relaxation orders, within a period of six (6) months from the date of issue of such relaxation orders, if it is found that the said orders were passed under any mistake, whether of fact or of law, or in ignorance of any material fact or for any other sufficient cause to be recorded in writing:

Provided that no order consequent on such review, or an order to cancel the relaxation orders, under this sub-rule, shall be issued unless the person affected thereby is given an opportunity of making his representation against the proposed review or cancellation.

33. SENIORITY:-

- (a) The seniority of a person in a service, class, category or grade shall, unless he has been reduced to a lower rank as a punishment, be determined by the date of his first appointment to such service, class, category or grade.
- (b) The appointing authority may, at the time of passing an order appointing two or more persons simultaneously to a service, fix either for the purpose of satisfying the rule of reservation of appointments or for any other reason, the order of preference among them; and where such order has been fixed, seniority shall be determined in accordance with it:

Provided that the order of merit or order of preference indicated in a list of selected candidates prepared by the Public Service Commission or other selecting authority, shall not be disturbed inter-se with reference to the candidates position in such list or panel while determining the seniority in accordance with this rule and notional dates of commencement of probation to the extent necessary, shall be assigned to the persons concerned, with reference to the order of merit or order of preference assigned to them in the said list.

- (c) Whenever notional date of promotion is assigned, such date of notional promotion shall be taken into consideration for computing the qualifying

length of service in the feeder category for promotion to the next higher category and that the notional service shall be counted for the purpose of declaration of probation also in the feeder category.

- (d) The transfer of a person from one class or category of a service to another class or category of the same service, carrying the same scale of pay shall not be treated as first appointment to the latter class or category for purpose of seniority and the seniority of a person so transferred shall be determined with reference to the date of his regular appointment in the class or category from which he was transferred. Where any difficulty arises in applying this sub-rule, seniority shall be determined by the Government, if they are the appointing authority and in other cases, the authority next higher to the appointing authority shall determine the seniority.
- (e) Where a Member of a service, class or category is reduced for a specific period, to a lower service, class or category or grade,—
 - (i) in cases where the reduction does not operate to postpone future increment, the seniority of such member on re-promotion shall, unless the terms of the order of punishment provides otherwise, be fixed in the higher service, class or category at which it would have been fixed but for his reduction;
 - (ii) in cases where the reduction operates to postpone future increment, the seniority of such member on re-promotion shall, unless the terms of the order of punishment provide otherwise, be fixed by giving credit for the period of service earlier rendered by him in the higher service, class or category.
- (f) Seniority of a retrenched and reappointed person:- The seniority of a member of a service who is re-appointed after having been retrenched, owing to reduction of staff as a measure of economy, shall be determined in accordance with the date of such re-appointment:

Provided that the inter-se-seniority of such members absorbed in the same service, class or category shall be determined,

 - (i) in any case in which re-appointment of such members was made in consultation with Public Service Commission or the other selecting authority, in accordance with the order of merit or the order of preference indicated by the said Public Service Commission or other selecting authority; and
 - (ii) in any other case, in accordance with the total length of service, in the same equivalent or higher service, class or category put in by such member prior to retrenchment.
- (g) The seniority of an approved candidate, who takes up military service before joining his appointment to any service, class or category shall, on his appointment to such service, class or category, on his return from the said military service, be determined in accordance with the order of preference shown in the authoritative list of candidates approved for appointment to the service, class or category.

34. PREPARATION OF INTEGRATED OR COMMON SENIORITY LIST OF PERSONS BELONGING TO DIFFERENT UNITS OF APPOINTMENT:- Where as integrated or common seniority list of a particular class, or category or grade in any service belonging to different units of appointment has to be prepared for the purpose of promotion or appointment by transfer, to a class or category having different units of appointment or for any other purpose, such an integrated or common seniority list shall be prepared with reference to the provision of sub-rule (a) of rule 33, provided that the seniority list of the persons inter-se belonging to the same units shall not be disturbed.

Explanation: The principle specified in this rule shall be applicable even where a common integrated list is required to be prepared for categories in different services, classes or categories.

35. FIXATION OF SENIORITY IN THE CASE OF TRANSFERS ON REQUEST OR ON ADMINISTRATIVE GROUNDS:-

- (a) The seniority of a member of a service, class or category, transferred from one unit of appointment to another unit of appointment, on administrative grounds, shall be determined with reference to the date of seniority of such member in the former unit.
- (b) The seniority of a member of a service, class or category, who is transferred on his own request from one unit of appointment to another unit of appointment shall be fixed with reference to the date of his joining duty in the latter unit of appointment.

36. INTER-SE-SENIORITY WHERE THE DATES OF COMMENCEMENT OF PROBATION ARE SAME:- The seniority of the persons in the service shall be determined—

- (i) in respect of the candidates selected by the Telangana State Public Service Commission or other selecting authorities by direct recruitment, as per the ranking assigned to them, irrespective of the dates of commencement of their probation in that category.
- (ii) in respect of the persons promoted or appointed by transfer involving promotion, as per the dates from which they were placed on probation;
- (iii) in respect of persons covered under item (ii) above and whose dates of commencement of probation are same, as per their age i.e., whoever is aged shall be the senior;
- (iv) in respect of the persons appointed on transfer on administrative grounds, as per the date on which the individual was placed on probation in the original department; and
- (v) in respect of the persons appointed on transfer on his own request, as per the date of his joining in the new department or unit.

37. SENIORITY OF DIRECTLY RECRUITEED CANDIDATES, RE-ALLOTTED IN CONSULTATION WITH TELANGANA STATE PUBLIC SERVICE COMMISSION:- The candidates re-allotted under sub-rule (c) of rule-4 shall be assigned seniority below the last regular candidate as on the date of their joining the

posts in the concerned class or category in the unit to which they are re-allotted.

38. POSTINGS AND TRANSFERS:-

- (a) A member of a State Service or class of a State Service may be posted to any post borne on the cadre of such service or class of service anywhere in the State:

Provided that such postings and transfers shall be limited to the territorial jurisdiction of the local cadres specified in accordance with or in pursuance of the Presidential Order, where applicable, or to the units of appointment, if any, specified in the Special Rules.

- (b) A member of a Subordinate Service or a class of such service may be posted to another post borne on the cadre of such service or class of such service, within the unit of appointment specified in the special rules and subject to the provisions of the Presidential Order.

- (c) All transfers and postings of a member of State or Subordinate Service shall be made subject to sub-rules (a) and (b) by the appointing authority or such other authority subordinate to the appointing authority, specified in the special rules or to whom the appointing authority has delegated such powers of postings and transfers:

Provided that such power will be exercised by the appointing authority or the authority to whom the power has been delegated, within their respective jurisdiction, but subject to the units of appointment under the Presidential Order, applicable to the relevant post:

Provided further that the Head of the Department may transfer a member of a service from the unit of one appointing authority to the unit of another appointing authority, where the Presidential Order is not applicable:

Provided also that where the appointing authority is not the State Government, any authority to whom the appointing authority is administratively subordinate will, in respect of any post within the jurisdiction of the appointing authority, also be competent to effect transfers and postings to a post within the jurisdiction of such appointing authority within the units of appointment specified in the special rules and subject to the provisions of the Presidential Order:

Provided also that where the State Government are the appointing authority in respect of the members of the State Services, the Head of the Department who is competent to grant leave to such members under FR 66 shall also be competent to issue reposting order in respect of those members on return from leave:

Provided also that unless otherwise stipulated in any special rules or adhoc rules, the State Government may, on its own motion or on a proposal received from a Head of the Department, Order, for sufficient reasons to be recorded in writing, the transfer of members of the State or Subordinate Services from the local cadres organized in pursuance of

the Presidential Order, to the office of the concerned Head of the Departments and offices notified under the said Order as State Level Offices or Special Offices or Major Development Projects and vice-versa. The seniority of any member of the service who is so transferred on administrative ground, shall be fixed in the unit to which he is transferred with reference to the date of his appointment in the office from which he is transferred and the seniority of any member of the service who is transferred at his own request shall be fixed with reference to the date of his joining in the unit to which he is transferred.

- (d) Notwithstanding anything in these Rules or the special or the ad-hoc rules, transfer of a person holding post in a category organized into local cadre under paragraph 3 of the Presidential Order as amended, from one local cadre to another may be made by the Government:-
- (a) against a vacancy where no qualified or suitable person is available in the latter cadre or where such transfer is otherwise considered necessary in the public interest; and
 - (b) on reciprocal basis, subject to the condition that transferee shall be assigned seniority with reference to the date of transfer in the cadre to which he is transferred:

Provided that the Head of the Department may transfer on tenure, from a local cadre to a post to which the Presidential Order does not apply, where such posts are required to be filled on tenure basis from such local cadres and retransfer him to his local cadre.

- (e) A member of a State or Subordinate Service or a class of such service may be required by the appointing authority or any other authority superior to such appointing authority, to serve in any post borne on the cadre of any body wholly or substantially owned or controlled by the Government.

39. SAVINGS:-

- (a) (i) Nothing contained in these rules, unless a contrary intention is expressly indicated, shall adversely affect any person who is a member of any service on the date of coming these rules into force.
- (ii) Nothing contained in any amendments to any special rules governing a service, unless a contrary intention is expressly indicated therein, shall adversely affect any person who is a member of such service on the date of coming those amendments into force.
- (b) Subject to the provisions of sub-rules (c) and (d) where these rules or the special rules would adversely affect in respect of any matter, a person, who was a member of any service before the date of coming into force thereof, shall, in respect of the post held by him immediately prior to such date, be governed by the rules and orders, if any, which were applicable to him immediately prior to such date.

- (c) A person who was on duty, otherwise than in a substantive capacity in a post, which was subsequently included in a service shall be regarded as a probationer or, as the case may be, as an approved probationer in the service or the class or category thereof in which the post is included and in the lower category, if any, in which he would have been on duty, but for his being on duty in a higher category, if he,—
- (i) was on duty in such post on the date of issue of the special rules for that service; or
 - (ii) was absent from duty in such post on that date, on leave granted by a competent authority, having been on duty in such post immediately before and immediately after such absence:

Provided that if there were no rules or orders prescribing the period of probation for such post at the time of his first appointment thereto, the provisions of these rules and of the special rules regarding probation shall apply to him and any period of duty rendered by him in such post before the date of issue of such rules shall count towards probation, if any to the extent such service would have counted had these rules and the special rules come into force at the time of such first appointment.

- (d) A person, who, before the issue of the special rules for a service had officiated in a post which was subsequently included in the service, class or category thereof, but who is not entitled to be regarded as probationer or as an approved probationer under sub-rule (c) shall, if he is again appointed to such post, after the issue of the special rules without contravening any orders of the State Government, be entitled to count his previous service in such post towards the prescribed period of probation:

Provided that such previous service shall not count towards probation if there was an interval of a continuous period of two years or more during which he was not holding a post in the same or higher category.

Explanation:- The re-appointment of a person under this sub-rule shall not, for the purposes of these rules regulating recruitment, be regarded as first appointment to the service, class or category concerned.

- (e) If, before the issue of the Special Rules, a person had been exempted under the orders then in force, from the possession of any qualification or the passing of such test prescribed by such special rules, they shall not apply to such person to the extent and in respect of the category, grade or post, specially covered by the order of exemption.

SCHEDULE -I

[See rule 2(28)]

PART - A

Scheduled Castes

[See rule 2(29)]

1. Adi Andhra
2. Adi Dravida
3. Anamuk
4. Aray Mala
5. Arundhatiya
6. Arwa Mala
7. Bariki
8. Bavuri
9. Beda (Budga) Jangam
10. Bindla
11. Byagara, Byagari
12. Chachati
13. Chalavadi
14. Chamar, Mochi, Muchi, Chamar-Ravidas, Chamar-Rohidas
15. Chambhar
16. Chandala
17. Dakkal, Dokkalwar
18. Dandasi
19. Dhor
20. Dom, Dombara, Paidi, Pano
21. Ellamalawar, Yellammalawandlu
22. Ghasi, Haddi, Relli, Chanchandi
23. Godari
24. Gosangi
25. Holey
26. Holey Dasari
27. Jaggali
28. Jambuvulu
29. Kolupulvandlu, Pambada, Pambanda, Pambala
30. Madasi Kuruva, Madari Kuruva
31. Madiga
32. Madiga Dasu, Mashteen
33. Mahar
34. Mala, Mala Ayawaru
35. Mala Dasari
36. Mala Dasu
37. Mala Hannai
38. Malajangam
39. Mala Masti

40. Mala Sale, Nethani
41. Mala Sanyasi
42. Mang
43. Mang Garodi
44. Manne
45. Mashti
46. Matangi
47. Mehtar
48. Mitha Ayyalvar
49. Mundala
50. Paky, Moti, Thoti
51. Pamidi
52. Panchama, Pariah
53. Relli
54. Samagara
55. Samban
56. Sapru
57. Sindhollu, Chindollu
58. Yatala
59. Valluvan

PART – B
Scheduled Tribes
[See rule 2(30)]

1. Andh, Sadhu Andh
2. Bagata
3. Bhil
4. Chenchu
5. Gadabas, Bodo Gadaba, Gutob Gadaba, Kallayi Gadaba, Parangi Gadaba, Kathera Gadaba, Kapu Gadaba
6. Gond, Naikpod, Rajgond, Koitur
7. Goudu (in the Agency tracts)
8. Hill Reddis
9. Jatapus
10. Kammara
11. Kattunayakan
12. Kolam, Kolawar
13. Konda Dhoras, Kubi
14. Konda Kapus
15. Kondareddis
16. Kondhs, Kоди, Kodhu, Desaya Kondhs, Dongria Kondhs, Kuttiya Kondhs, Tikiria Kondhs, Yenity Kondhs, Kuvinga
17. Kotia, Bentho Oriya, Bartika, Dulia, Holya, Sanrona, Sidhopaiko

18. Koya, Doli Koya, Gutta Koya, Kammara Koya, Musara Koya, Oddi Koya, Pattidi Koya, Rajah, Rasha Koya, Lingadhari Koya (Ordinary), Kottu Koya, Bhine Koya, Rajkoya
19. Kulia
20. Manna Dhora
21. Mukha Dhora, Nooka Dhora
22. Nayaks (in the Agency tracts).
23. Pardhan.
24. Porja, Parangiperja
25. Reddi Dhoras
26. Rona, Rena
27. Savaras, Kapu Savaras, Maliya Savaras, Khutto Savaras
28. Sugalis, Lambadis, Banjara
29. Thoti (in Adilabad, Hyderabad, Karimnagar, Khammam, Mahabubnagar, Medak, Nalgonda, Nizamabad and Warangal Districts)
30. Yenadis, Chella Yenadi, Kappala Yenadi, Manchi Yenadi, Reddi Yenadi
31. Yerukulas, Koracha, Dabba Yerukala, Kunchapuri Yerukala, Uppu Yeruklala
32. Nakkala, Kurvikaran

PART – C

SOCIALLY AND EDUCATIONALLY BACKWARD CLASSES

[See rule 2(7)]

GROUP-A

(Aboriginal Tribes, Vimuktha Jathis, Nomadic and Semi-Nomadic Tribes etc.)

1. Agnikulakshatriya, Palli, Vadabalija, Bestha, Jalari, Gangavar, Gangaputra, Goondla, Vanyakulakshatriya (Vannekapu, Vannereddi, Pallikapu, Pallireddi), Neyyala, Pattapu
2. Balasanthu, Bahurupi
3. *(omitted)*
4. Budabukkala
5. Rajaka (Chakali, Vannar)
6. Dasari (formerly engaged in Bikshatana i.e., Beggary)
7. Dommara
8. Gangiredlavaru
9. Jangam (whose traditional occupation is begging)
10. Jogi
11. Katipapala
12. *(omitted)*
13. *(deleted)*
14. Medari or Mahendra
15. Mondivaru, Mondibanda, Banda

16. Nayi-Brahmin / Nayee-Brahmin (Mangali), Mangala and Bhajantri
17. *(deleted)*
18. Vamsha Raj / Pitchiguntla
19. Pamula
20. Pardhi (Nirshikari)
21. Pambala
22. Peddammavandlu, Devaravandlu, Yellammavandlu, Mutyalammavandlu, Dammali / Dammala / Dammula / Damala
23. Veeramushti (Nettikotala), Veerabhadreeya
24. Valmiki Boya (Boya, Bedar, Kirataka, Nishadi, Yellapi / Yellapu, Pedda Boya), Talayari and Chunduvallu
25. *(deleted)*
26. Gudala
27. Kanjara – Bhatta
28. *(omitted)*
29. Kepmare or Reddika
30. Mondipatta
31. Nokkar
32. Pariki Muggula
33. Yata
34. Chopemari
35. Kaikadi
36. Joshinandiwalas
37. Odde (Oddilu, Vaddi, Vaddelu), Vaddera, Vaddabhovi, Vadiyaraj, Waddera
38. Mandula
39. Mehtar (Muslim)
40. Kunapuli
41. Patra
42. *(omitted)*
43. *(omitted)*
44. *(omitted)*
45. Pala-Ekari, Ekila, Vyakula, Ekiri, Nayanivaru, Palegaru, Tolagari, Kavali (area confined to Hyderabad and Ranga Reddy Districts only)
46. Rajannala, Rajannalu (area confined to Karimnagar, Warangal, Nizamabad and Adilabad Districts only)
47. Bukka Ayyavars
48. Gotrala
49. Kasikapadi / Kasikapudi (area confined to Hyderabad, Ranga Reddy, Nizamabad, Mahaboobnagar and Adilabad Districts only)
50. Siddula
51. Sikligar / Saikalgar
52. Poosala
53. *(omitted)*

54. *(omitted)*
55. Orphans and destitute children who have lost their parents before reaching the age of ten years and are destitute; and who have nobody else to take care of them either by law or custom; and also who are admitted into any of the schools or orphanages run by the Government or recognized by the Government.

GROUP-B

(Vocational Groups)

1. *(omitted)*
2. Aryakshatriya, Chittari, Giniyar, Chitrakara, Nakhas
3. Devanga
4. Goud [Ediga, Gouda (Gamalla), Kalalee, Gounda and Srisayana (Segidi)]
5. Dudekula, Laddaf, Pinjari or Noorbash
6. Gandla, Telikula, Devathilakula
7. Jandra
8. Kummara or Kulala, Salivahana
9. Karikalabhakthulu, Kaikolan or Kaikala (Sengundam or Sengunther)
10. Karnabhakthulu
11. Kuruba or Kuruma
12. *(omitted)*
13. Neelakanthi
14. Patkar (Khatri)
15. Perika (Perika Balija, Puragiri kshatriya)
16. Nessi or Kurni
17. Padmasali (Sali, Salivan, Pattusali, Senapathulu, Thogata Sali)
18. *(deleted)*
19. Swakulasali
20. Thogata, Thogati or Thogataveerakshatriya
21. Viswabrahmin (Ausula, Kamsali, Kammari, Kanchari, Vadla or Vadra or Vadrangi and Silpis), Viswakarma
22. *(omitted)*
23. Lodh / Lodhi / Lodha (area confined to Hyderabad, Ranga Reddy, Khammam and Adilabad Districts only)
24. Bondili
25. Are Marathi, Maratha (Non-Brahmins), Arakalies and Surabhi Natakavallu
26. Neeli
27. Budubunjala / Bhunjwa / Bhadbhunja (area confined to Hyderabad and Ranga Reddy Districts only)
28. *(omitted)*

GROUP-C

(Harijan Converts)

1. Scheduled Castes converts to Christianity and their progeny

GROUP-D

(Other Classes)

1. *(omitted)*
2. Arekatika, Katika, Are-Suryavamshi
3. *(omitted)*
4. Bhatraju
5. Chippolu (Mera)
6. *(omitted)*
7. *(omitted)*
8. Hatkar
9. *(omitted)*
10. Jingar
11. *(omitted)*
12. Koshti
13. Kachi
14. Surya Baliya (Kalavanthula), Ganika
15. Krishnabaliya (Dasari, Bukka)
16. *(omitted)*
17. Mathura
18. Mali (Bare, Barai, Marar and Tamboli)
19. Mudiraj, Mutrasi, Tenugollu
20. Munnurukapu
21. *(omitted)*
22. *(deleted)*
23. *(omitted)*
24. *(deleted)*
25. Passi
26. Rangarez or Bhavasara Kshatriya
27. Sadhuchetty
28. Satani (Chattadasrivaishnava)
29. Tammali (Non-Brahmins) (Shudra Caste) whose traditional occupation is playing musical instruments, vending of flowers and giving assistance in temple service, but not Shivarchakars
30. *(omitted)*
31. Uppara or Sagara
32. Vanjara (Vanjari)
33. Yadava (Golla)
34. Are, Arevallu and Arollu
35. *(omitted)*
36. *(omitted)*

37. Ayyaraka (area confined to Khammam and Warangal Districts only)
38. Nagaralu (area confined to Hyderabad and Ranga Reddy Districts only)
39. Aghamudian, Aghamudiar, Agamudivellalar and Agamudimudaliar (including Thuluva Vellalas) (area confined to Hyderabad and Ranga Reddy Districts only)
40. (omitted)
41. (omitted)
42. Sondi / Sundi
43. Varala
44. Sistikaranam
45. Lakkamarikapu
46. Veerashaiva Lingayat / Lingabaliya
47. Kurmi

GROUP-E

(Socially and Educationally Backward Classes of Muslims)

1. Achchukattalavandlu, Singali, Singamvally, Achchupanivally, Achchukattuvaru, Achukatlavandlu
2. Attar Saibulu, Attarollu
3. Dhobi Muslim / Muslim Dhobi / Dhobi Musalman, Turka Chakla or Turka Sakala, Turaka Chakali, Tulukka Vannan, Tsakalas, Sakalas or Chakalas, Muslim Rajakas
4. Faqir, Fhaker Budbudki, Ghanti Fhaker, Ghanta Fhakerlu, Turaka Budbudki, Darvesh, Fakeer
5. Garadi Muslim, Garadi Saibulu, Pamulavally, Kani-Kattuvally, Garadollu, Garadiga
6. Gosangi Muslim, Phakeer Sayebulu
7. Guddi Eluguvally, Elugu Bantuvally, Musalman Keelu Gurravally
8. Hajam, Nai, Nai Muslim, Navid
9. Labbi, Labbai, Labbon, Labba
10. Pakeerla, Borewale, Deera Phakerlu, Bonthala
11. Qureshi, Kureshi / Khureshi, Khasab, Marati Khasab, Muslim Katika, Khatik Muslim
12. Shaik / Sheikh
13. Siddi, Yaba, Habshi, Jasi
14. Turaka Kasha, Kakkukotte Zinka Saibulu, Chakkittakanevale, Terugadu Gontalavaru, Thirugatigantla, Rollaku Kakku Kottevaru, Pattar Phodulu, Chakketakare, Thuraka Kasha

SCHEDULE – II

Minimum General Education Qualification *[Referred to in Rule 12(2)]*

A candidate is said to possess the Minimum General Education Qualification if he has passed one of the following examinations:-

1. Secondary School Certificate Examination conducted by the Board of Secondary Education, Telangana or by the Board of Secondary Education, Andhra Pradesh;
2. Indian Army Special Certificate of Education;
3. A pass in the Higher Education Test of the Royal Indian Navy.
4. A pass in the Anglo – Vernacular School leaving Certificate (Burma Examination);
5. A pass in the Burma High School Final Examination;
6. A pass in the Matriculation Examination of the Rangoon University;
7. A pass in the Secondary School Certificate Examination conducted by the Government of Bombay;
8. A pass in the Admission Examination of the Benaras Hindu University;
9. A pass in the Advanced Class (Indian Navy) Examination held in or before 1953;
10. A Certificate granted by the East Bengal Secondary Education Board, Decca, in any of the following three Examinations conducted by it:-
 - (i) Matriculation Examination.
 - (ii) Higher Madrasha Examination.
 - (iii) School Final (Science side examination).
11. Successful completion of two years course at the Joint Services Wing of the National Defence Academy provided that the Cadet's discontinuance of the course at the Academy on completion of the two years was not due to academic reasons;
12. A pass in the High School Examination of the Aligarh University;
13. Cambridge School Certificate Examination (Senior Cambridge);
14. European High School Examination, held by the State Government;
15. Tenth Class Examination of the Technical Higher Secondary School Delhi Polytechnic;
16. Pass in the preparatory Examination of the Delhi University;

17. School leaving Examination of the Government of Nepal;
18. A pass in the Vidyadhikari Examination of Gurukula Kanigiri – Viswa Vidyalaya.
19. A pass in Ceylon Senior School Certificate Examination.
20. A pass in the following French Examinations of Pondicherry;
 - i) Brevet Elementaries;
 - ii) Brevet D' Etudes dupremier Cycle;
 - iii) Brevet D' enseighment Premaire Superior de languo Indienns, and
 - iv) Brevet de languo Indienn (Vernacular).
21. A Certificate of Post-Basic Education awarded by a post-Basic School.
22. General Certificate of Education of Ceylon at Ordinary level, provided that the candidate has passed in six subjects including English, Mathematics and either Sinhaless or Tamil;
23. A pass in the Secondary School leaving Certificate of Kerala State;
24. A pass in the Secondary School Certificate Examination (New Pattern 1967) (10 years course) of Madhya Pradesh State;
25. A pass in HSLC Examination conducted by the Board of Secondary Education, Manipur.
26. A compartmental pass in SSLC Examination of Government of Kerala;
27. A pass in the Matriculation Examination of Haryana State conducted by the Board of School Education, Haryana.
28. A pass in the Secondary School Leaving Certificate Examination of Mysore State.
29. A pass in any other examination declared as equivalent to SSC examination by the Government of Telangana.
30. A pass in HSC examinations conducted by the Board of School Examination of Nagaland (G.O.Ms.No. 982 Edn (K2) Dept., dt:6.10.77)

RAJIV SHARMA
CHIEF SECRETARY TO GOVERNMENT

//TRUE COPY //


SECTION OFFICER.