The Andhra Pradesh
Financial Code

VOLUME II

APPENDICES

A.P. FINANCIAL CODE (VOLUME II)

APPENDICES

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APPENDIX 1

[See Chapter II, Article 6]

LIST OF HEADS OF DEPARTMENTS

1.	Board of Revenue	34.	Inspector-General of Police
2.	Chief Conservator of Forests	35.	Inspector-General of Prisons
3.	Chief Engineers	36.	Inspector-General of Registrations and Stamps
4.	Chief Justice of the High Court in respect of transactions relating to the High Court	37.	Registrar of Co-op. Societies
5.	Commissioner of Endowments	38.	Secretaries to the Govt. including the Secretary to the Legislature
6.	Commissioner for Government Examinations	39.	Secretary to Governor
7.	Commissioner of Labour	40.	State Editor, District Gazetteers
8.	Commissioner of Police	41.	State Port Officer
9.	Controller of Weights and Measures	42.	Transport Commissioner (Chairman, State Transport Authority)
10.	Director of Agriculture	43.	Director of Sugar
11.	Director of Animal Husbandry	44.	Director, Commerce and Export Promotion Department
12.	Director of Anti-Corruption Bureau	45.	Director, Tourism Department
13.	Dir. of Archaeology and Museums	46.	Director, A.P.Govt. Text Book Press
14.	Director of Bureau of Economics and Statics	47.	Director, Jawahar Bal Bhavan
15.	Director of Employment and Training	48.	Director of Handlooms and Textiles
16.	Director of Fire Services	49.	Chief Inspector of Factories and Boilers
17.	Director of Fisheries	50.	Director, Andhra Pradesh Rajya Sainik Board, Hyderabad.
18.	Director of Government Gardens	51.	Registrar, A.P.Administrative Tribunal
19.	Director of Industries and Commerce	52.	Dir., Drugs Control Administration
20.	Director of Marketing	53.	Director of Weaker Section, Housing Scheme, Hyderabad.
21.	Director of Medical & Health Services	54.	Chairman, Sales Tax Appellate Tribunal
22.	Director of Mines and Geology	55.	Commissioner, Institute of Administration
23.	Director of Municipal Administration	56.	Director, Backward Classes Welfare
24.	Director of Printing, Stationery and Stores Purchase	57.	Director of Local Fund Audit
25.	Director of Public Instruction	58.	Pay and Accounts Officer, Hyd.
26.	Director of State Archives	59.	Commissioner of Excise
27.	Director of Social Welfare	60.	Commissioner of Commercial Taxes
28.	Director of Technical Education	61.	Commissioner, Land Records & Urban Land Ceilings
29.	Director of Town Planning	62.	Commissioner of Survey, Settlements and Land Records
30.	Director of Treasuries and Accounts	63.	Director, Institute of Preventive Medicine and Public Health Laboratories
31.	Director of Tribal Welfare		
32.	Director of Women & Child Welfare		
33.	High Court in respect of Transactions other than those relating to the High Court		

64.	Director, Ground Water Departments	75.	Inspector General of Police, Intelligence, A.P.Hyderabad
65.	Chairman, Tribunal for Disciplinary Proceedings	76.	Inspector General of Police, Grey Hounds, A.P.Hyderabad
66.	Comptroller, Government House Department, Hyderabad	77.	Chief Engineer, Indira Sagar (Polavaram) Project, Dowlaiswaram
67.	Secretary, State Election Commission.	78.	Chief Engineer, North Coast, Vizag
68.	Commissioner of Horticulture	79.	Chief Engineer (Projects), Ongole.
69.	Chief Engineer, Tribal Welfare	80.	Chief Engineer (Projects), Anantapur
70.	President, A.P.State Consumer Redressal Commission	81.	Chief Engineer (Projects), Mahabubnagar
71.	Secretary, A.P.State Minorities Commission.	82.	Chief Engineer(P), Irrigation, Kurnool
72.	Member Secretary, A.P.State Legal Service Authority.	83.	Commissioner, R&R, I&CAD Department
		84.	State Project Director (SSA)

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APPENDIX 2

[See Chapter III, Article 32]

POWERS DELEGATED TO DEPARTMENTAL AUTHORITIES TO SANCTION REFUNDS OF REVENUE

Note :—The items are arranged in the order in which the revenue heads of account appear in the budget estimates.

Sl.No.	**Department or Head of account to which the refunds relate**	**Authority to which powers have been delegated**	**Extent of delegation**
(1)	(2)	(3)	(4)
1.	**Revenue Dept.**	See Board’s Standing Order No.189.	
2.	**Excise Dept.**	See the Andhra Pradesh Excise Manual, Vol.II.	
3.	**Stamps**	See the Indian Stamps Act, 1899 (India Act II of 1899), the Court Fees Act, 1870, (India Act VII of 1870), and	

(1)	(2)	(3)	(4)
		Act VII of 1870), and the rules made under those two Acts, which are contained in the Andhra Pradesh Stamps Manual (Standing Order Nos.88 to 100)	
4.	**Forest Dept.**	(a) Board of Revenue, Collector and Revenue Divl.Officer.	To sanction the refund of revenue realized by the Revenue Department from unreserved land under its control - See Board's Standing Order No.189.
		(b) Forest Officers -	
		(i) District Forest Officer	To sanction the refund of :-
			(1) the face value of an unissued permit after the permit has been actually recovered, and
			(2) any other sum not exceeding Rs.250/- relating to an item of forest revenue provided that it is clear that the Government were not in the first instance, or have since ceased to be entitled to it and a list of such refunds is sent to the Conservator.
		(ii) Conservator	(1) To sanction the refund without any money limit, of grazing fees collected under forest village system.
			(2) To sanction the refund to any other sum not exceeding Rs.1,000/- relating to an item of forest revenue, provided that it is clear that the Government were not in the first instance or have since ceased to be, entitled to it.
		(iii) Chief Conservator	To sanction the refund of any sum not exceeding Rs.3,000/- relating to an item of forest revenue, provided that it is clear that the Govt. were not in the first instance, or have since ceased to be, entitled to it.

(1)	(2)	(3)	(4)
	Note: - In the case of reserved forest handed over to the Revenue Department the powers of Conservators will be exercised by Collectors and those of the Chief Conservator by the Board of Revenue.		
5.	**Registration.**	See the Indian Registration Act, 1908 (India Act XVI 1908) and the rules made and the table of fees prescribed under the Act, which are contained in the Andhra Pradesh Registration Manual.	
6.	**Receipts under Motor Vehicles Acts –** **Receipts under the Indian Motor Vehicles Act.**	Secretaries of the Central Road Traffic Board and the Road Traffic Board, Andhra Pradesh, the District Superintendents of Police and the Regional Transport Officer	To sanction the refund of the whole or a portion of a fee collected under the Andhra Pradesh Motor Vehicles Rules, in the following Circumstances: (1) When the amount paid is more than the amount due, the excess may be refunded, and, (2) When the certificate, licence, permit or badge applied for is refused or the application is cancelled or withdrawn by the party before the certificate, etc., is actually issued and the transaction completed, the full fee paid may be refunded.
	Receipts under the State Motor Vehicles Taxation Act.	Commissioner of Police in Hyderabad. City and Collector of the district in the muffassal.	See the Andhra Pradesh Road Traffic Code.
6A	**Receipts under the A.P.Motor Vehicles Taxation Act, 1963**	Secretaries of Regional Transport authorities and Secretary State Transport Authority, Hyderabad.	1. To sanction refund of tax at such rates as may, from time to time be notified by the Government subject to such conditions as may be specified at such Notification.

(1)	(2)	(3)	(4)
			2. To sanction refund of Motor Vehicles tax paid in excess or by mistake, provided the claim is made within the period of Limitation Act viz., One year in cases where payment is under protest. (Art.16 of the first Schedule, or Limitation Act and three years where payment is made by mistake. [Article 96 of the said Schedule].
		[Memo.No.30375/1143/Acct.64-15, Dt.5-11-1966]	
6B.	**Receipts under the A.P.Motor Vehicles Taxation Act.**	Deputy Transport Commissioners	1. To sanction refund of tax at such rates as may, from time to time be notified by the Government subject to such conditions as may be specified in such notifications.
			2. To sanction refund of Motor Vehicles tax in all such cases treating the Motor Vehicles tax and penalty so paid, as moneys paid in excess or by mistake, wherever the claim is made within the period of limitation prescribed in the Limitation Act, 1963, viz., three years in cases where payment is made under protest (Article 133 of the schedule to the Limitation Act, 1963) and three years where payment is made by mistake or in excess (Article 24 of the said schedule)
		[Memo.No.93417/3447/Accts./65-2, Dt.5-11-1966]	
7.	**Other Taxes and Duties** Receipts from Electricity Duties:-		
	Fees under the Indian Electricity Rules, 1937 and fees for	Chief Operation Engineers and Chief Electrical Inspector to Government.	To sanction the refund of any excess over the amount due paid by the party concerned.

(1)	(2)	(3)	(4)
	the electrical inspection of cinemas.		
	Other Receipts	Chief Electrical Inspector to Govt.	Do.
	Receipts under the Andhra Pradesh General Sales tax license fees.	Licensing authority	To sanction the refund of a sum collected erroneously or in excess of the amount due.
	Receipts under the Andhra Pradesh General Sales Tax Act.	Director, Government Press, Hyderabad.	To sanction the refunds of Sales tax collected on the sales of official publications in cases where the cost of publications is refunded wholly or in part.
	Other receipts	Authority competent to levy and collect	To sanction the refund of any sum ordered to be refunded by any authority competent to revise the original order.
	Receipts under Tobacco (Taxation of Sales & Licensing) Act Licence fees.	Licensing Authority	To sanction the refund of any sum collected erroneously or in excess of the amount due.
	Other receipts	Authority competent to levy and collect.	To sanction the refund of any sum ordered to be refunded by an authority competent to revise the original order.
	Entertainment Tax Compounding fees.	The Commissioner, Corporation of Hyd. or Sec'bad in the cities of Hyd. or Sec'bad the Revenue Divl. Officer in other municipal areas and the Dy.Commercial Tax Officer elsewhere.	To sanction the refund of fee when ordered to be refunded by the authority competent to revise the original order.

(1)	(2)	(3)	(4)
	Security deposit made by the proprietor of an entertainment under Sec.6(2) of the Act.	Entertainment Tax Officer	To sanction the refund of the whole or a portion of the Security amount taken.
	The Madras Licensing authority Regulation of the Sales of Cloth Act-Licence fees and penalty.	Licensing authority	To sanction the refund of a sum collected erroneously or in excess of the amount due.
8.	**Irrigation, Navigation etc.,** Works- for which Capital Accounts are kept, and Irrigation, Navigation, etc., Works for which no Capital Accounts are kept.	Executive Engineer	To sanction the refund to the appropriate extent of a sum collected erroneously or in excess of the amount due (e.g., a refund due to non-confirmation of a sale of grass, usufructs of trees, etc.)
9.	**Judicial**	Presiding Judge of a Court, High Court.	To sanction the refund of surplus process service fees. To sanction the refund to the fees due to the Bar Council, wrongly credited to the Government by Advocates.
Note:- In regard to refund of fines, see Subsidiary Rule 26 and Instruction 18 under Treasury Rule 16.			
10.	**Jail**	Inspector-General of Prisons	(i) To sanction the refund to the appropriate extent of a fee paid by an applicant for selection to a post in the Jail Dept. in cases similar to those mentioned in item 19(c) below.
			(ii) To sanction the refund of the sale proceeds of any unclaimed property of a prisoner originally credited to

(1)	(2)	(3)	(4)
			the Government and subsequently claimed by his legal heirs.
			(iii) To sanction the refund of the unspent balance of the amount collected towards the maintenance charge of a pupil in a certified school.
			(iv) To sanction the refund of any excess over the amount due paid by a contractor or by a local body of private party.
11.	**Police**	(a) The Supdt.of Police. G.O.Ms.No.15, Fin.&Plg.(A&L) Dept., Dt.7-1-1976.	To sanction the refund of- (1) an excess recovery made from a public or private body on account of police guard supplied, and (2) an excess fee paid by an applicant for a post in the Police Department to which recruitment is made departmentally.
		(b) Commissioner of Police.	To sanction the refund of a fee collected under the Madras City Police Act, 1888 (Madras Act III of 1888) or the Madras Hackney Carriage Act, 1911 (Madras Act V of 1911) or corresponding laws in force in the Cities of Hyderabad and Sec'bad in the following circumstances -
			(1) When the amount paid is more than the amount due, the excess may be refund, and
			(2) When the certificate or licence applied for is refused or the application is cancelled or withdrawn by the party before the certificate or licence is actually issued and the transaction completed, the full fee paid may be refunded.
		(c) Commissioner in the muffassal appointed under Sec.53 of the Madras Hackney	To sanction the refund of a fee collected under the Act, subject to the conditions stated in item (b) above.

(1)	(2)	(3)	(4)
		Carriage Act, 1911 (Madras Act V of 1911).	
		(d) Dy.Inspector, General of Police, Railways and C.I.D	*To sanction the refund of a fee paid* – (1) for the services of the Finger Print Expert when his services are eventually not supplied; and
			(2) for a photograph of fingerprints when the photograph is not eventually taken;
			(3) To sanction the refund of the fee in full in cases in which the services of the Director, Scientific section is not utilized in any manner of the refund the balance of the fee paid for the services of the Director, Scientific Section in the Criminal Investigation Department, Branch in cases (i) in which no opinion is given but photographs are taken and (ii) in cases in which examination has been completed but no opinion could be expressed. In the cases following under class (i) above only the actual cost of the photographs shall be charged subject to a minimum of Rs.35/- and in cases falling under class (ii) above a consolidated fee of Rs.100/- shall be charged in both the classes of cases referred to above, the remaining amount collected shall be refunded, after deducting the amount charged according to the class of the case. [Memo.No.937/Accts./59-3, Dt.7-11-1959]
		(c)Authority empowered to grant or renew licences.	To sanction the refund of the fee collected for the grant or renewal of the grant or renewal of a licence under the Indian Arms Rules, 1924, when the grant or renewal of the licence is refused.

(1)	(2)	(3)	(4)
12.	**Education**	(a) Director of Public Instruction	To sanction the refund to the appropriate extent of— (1) school and college fee paid by students who are subsequently granted free studentships or fee concessions under approved schemes, (2) miscellaneous items of revenue such as registration fee for duplicate copies of certificates and late fees for transfer certificates, when the amount paid in excess of the amount due; (3) the fee paid by an applicant for selection for appointment in the Educational Department in cases similar to those mentioned in item 19(c) below; and (4) excess payment of Royalty to Publishers concerned. [Memo.No.33328-B/ Accts.65-12, Dt. 20-2-1968]
		(b) Principal of an Arts or Professional College, District Educational Officer and Inspectress of Girls Schools.	To sanction in special cases the refund of an equitable portion of the term fee paid by a student who leaves a Government College or School in the course of a term. See Rule 91 of the Andhra Pradesh Educational Rules: Provided the application for refund is made within three years from the date of its remittance to the Treasury. [Memo.No.13450/Accts./66-2, Dt. 27-12-1966]
		(c) Commnsr. for Government Examinations.	*To sanction the refund of—* (1) The fee paid by a publisher under Rule 43 of the Text-Books Committee Rules before the receipt of the order refusing registration, and (2) The scrutiny fee paid in excess of the amount specified in the same rule owing to ignorance of rules or by oversight.

(1)	(2)	(3)	(4)
		(d) Director of Technical Education.	To sanction refund of excess examination fees collected in connection with the examinations conducted by the Director.
		(e) Regal. Deputy Director of Public Instruction.	To sanction refunds of (i) amount paid by way of school & college fees by students who are subsequently granted free Student-ships of fee concessions under an approved scheme (ii) Miscellaneous items of revenue such as Registration fees for duplicate copies of certificates and late fees for transfer certificates, when the amount paid is in excess of the amount due. [Memo.No. 47199/Accts./6-l, Dt. 3-8-1961]
		(f) Principals of Engineering Colleges/Polytechnics, Govt. Mining Institute Kothagudem, Govt. Ceramic Institute Gudur, Govt. College of Fine Arts & Architecture, Hyd.	To sanction the refund of the amount of the term fee collected from students - admitted to the institution in the following cases :
			When the student, after paying the prescribed fee is either unable to join the institution or the course due to circumstances beyond his control or has to leave it within thirty calendar days of admission owing to severe illness or to the absence or proper facilities for boarding and lodging near the institute or leaves the institution consequent on his selection for admission to another course of higher preference, the full amount to the term fees paid shall be refunded. If however, the student leaves the institution after thirty calendar days after admission the amount of term fee paid by him less an amount which bears to the annual fee, the same proportion as the period of stay in number of completed months (each of 30 days) bears to the

(1)	(2)	(3)	(4)
			academic year of 10 months shall be refunded to him. [Memo,No.47610/1496/ Accts./69-4, Dt. 29-12-1969]
13.	Medical	(a) Director of Medical Services	(1) To sanction the refund of a fee paid for the licenciate course in the Opthalmology or in Gynaecology and Obstetrics, when the candidate is prevented from undergoing the course owing to circumstances beyond his control and prefers a claim for refund within three months of the payment of the fee. (2) To sanction the refund of a fee paid in connection with medical examination for commutation of pensions as follows— (a) the refund of the entire fee paid when no medical examination actually takes place owing to the withdrawal of the application for commutation or for other reasons which the Director of Medical Services considers sufficient; and (b) The refund of the excess fee, when the fee paid is in excess of the prescribed amount.
		(b) Principal of a Medical College.	To sanction the refund of an equitable portion of the term fee paid in advance by a student who leaves the College in the course of a term for reasons which justify a refund and to sanction the refund of tuition fees remitted by the students of the college in excess of the amount due from them.
		(c) Principals, Medical College at Visakhapatnam and Guntur.	To sanction the refund to the appropriate extent of the fee paid by a student of the Sanitary Inspectors' class in the following cases, provided that no examination fee is refunded without the previous approval of the Chairman of the Board of Examiners—

(1)	(2)	(3)	(4)
			(1) when the student is or becomes entitled to the fee concessions for backward class; (2) when the student is an employee who after joining the class is either recalled or refused the necessary leave by the employer; (3) when the student finds within 15 days of the opening of the class, that he is for any reason unable to join the class or to continue his studies, and (4) When the student is obliged to discontinue his studies on account of serious illness or dies, within the first month of his admission to the class.
		(d) Supdt. of a Govt. Hospital.	To sanction the refund of hospital stoppages recovered in excess from a patient admitted to the hospital.
		(e) Supdt. of Govt. Hospitals.	To sanction refunds of fee paid by a post graduate student if the student becomes entitled to fee concessions under Rule 92 of the Andhra Pradesh Educational Rules.
		(f) Heads of Medical Institutions which are training centres for compounders.	To sanction the refund of tuitions fees paid by pupil compounders who are subsequently granted stipends.
14.	**Public Health**	Director of Public Health	To sanction the refund of half the fees to a member or community eligible for help by the Social Welfare Department, attending the First-class Vaccinator's class who has paid the full fee. To sanction refunds to municipalities of (i) one-fourth of the fees paid by Managers of schools under private management for the grant of sanitary certificates, and (ii) one-fourth of the fees collected by the Municipal Health Officers for training of Birth ad Death Registrars.

(1)	(2)	(3)	(4)
			To sanction the refund of fees by local authorities on behalf of the candidates selected for the refresher course held annually for Health Inspectors, Sanitary Inspectors, Vaccinators etc., subject to the condition that the refund sanctioned only in cases where the candidate does not attend even a portion of the course and that his failure to attend the course was due to causes beyond his control. To sanction refunds to local bodies of one-fourth of the fees collected by Health Officers for the issue of vaccination and inoculation certificates to passengers going abroad.
15.	**Agriculture**	(a) Director of Agriculture	(a) Director of To sanction after scrutiny the refund of inspection fees remitted to Govt. with reference to the rules issued under the Cotton Transport Act, 1923, for the grant of licence to import cotton, cotton seeds or cotton waste into a 'protected' area of the State in cases where it is proved to the satisfaction of the Director of Agriculture that such a licence was not acted upon for reasons beyond the control of the licensees.
		(b) Director of Agriculture and other heads of offices in the Agriculture Dept. not below the rank of District Agricultural Officer.	To sanction the refund of any excess over the amount due collected on account of the cost of seeds, manure, implements, dairy and farm produce, departmental publications, gunnies, fees for analysis, etc.
		(c) Personal Asst. to the Director of Agriculture & the Gazetted Headquarters Dy. Director of Agriculture	To sanction refund of revenue deposits.

(1)	(2)	(3)	(4)
16.	**Animal Husbandry**	(a) Director of Animal Husbandry.	To sanction the refund of Revenue credited to the Major Head 11 0—Animal Husbandry and any other Head of Account which the Dept. has been empowered to operate. No monetary limit.
		(b) Dy. Directors and other officers of similar rank.	Same as in the case of Director of Animal Husbandry upto a limit of Rs. 400/- in each case of claims within a period of 12 months from the date of credit.
		(c) Regnl. Asst. Directors, Sheep and Goat Devlp, Officers, Poultry Devlp. Officers, Spl. Officer-in-Charge of Live Stock Farms and other Officers of the same rank.	Same as in the case of the Director of Animal Husbandry upto a limit of Rs. 22/- in each case of claims within a period of 12 months from the date of credit.
		(d) Dist. Veterinary Officers, Supdt. of all the livestock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry research Stations, Poultry Farm, Sheep and Goat Farms and Poultry Officers and Officer-in- charge of the Institutions of the above kind.	To sanction the refund of any excess over the amount due collected from the owner of an animal admitted into veterinary institution for treatment and on account of supply of Live Stock and Poultry under various distribution schemes of Animal Husbandry Dept. and also on account of supply of Poultry, Sheep and Goats or produce of District Poultry Farms, Poultry Extension Centres and Sheep and Wool Extension Centres under their control without any monetary limit provided the refund is claimed within 12 months from the date of collection of the amount. [Memo.No.32786/585/Accts./69-7, Dt. 9-1-1974]

Note :—The Principal, Andhra Veterinary College may sanction refund of tuition fees to the student of the Andhra Pradesh Veterinary College who are eligible for the grant of half fee concession or full fee concession, as the case may be, under the Andhra Pradesh Educational Rules.

(1)	(2)	(3)	(4)
17.	**Co-operation**	(a) Registrar of Co-operative Societies.	To sanction the refund of— (1) any excess over the amount due collected on account of an audit fee: (2) a fee paid by a society or party for copying an audit report, a liability statement, a petition, a deposition taken during an arbitration enquiry or a decree or award given in any such enquiry, or for copying sale records relating to a sale in connection with the execution of a decree decision, award or order under Rule XXI of the rules framed under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932) — in full if the copy is not finally furnished, and to the extent of the excess if the fee collected is in excess of the amount due; (3) any excess over the amount due recovered from office bearers of co-operative societies or others on account of the cost of enquiry and inspection under Sec. 41 of the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932); (4) a fee levied from a party towards costs incurred in determining a dispute under Rule XV(5) of the rules framed under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932), to the extent to which the fee is finally remitted under the same rule; and (5) an arbitration fee paid by a cooperative society on account of a reference the money value of which is less than Rs. 150/-.
		(b) Jt. Registrar of Co-operative Societies.	The fee paid by the candidate for an examination conducted by the Central Co-operative Institute, Hyd. in cases

(1)	(2)	(3)	(4)
			similar to those mentioned in Item 19(b) below:
		(c) Dy. Registrar of Co-operative Societies.	(1) To sanction the refund of any excess over the amount due in respect of costs of execution remitted by party in a lumpsum under Rule XXII (1) of the rules framed under the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932), when the excess cannot be adjusted towards costs of other executions relating to the same party. (2) To sanction the refund to any amount paid in excess of the amount due in respect of— (i) a fee paid by a society or party for copying an audit report, a liability statement, a petition, a deposition taken during an arbitration enquiry or a decree or award given in any such enquiry or for copying sale records in connection with the execution of a decree, decision, award or order under Rule XXII of the rules framed under the Madras Cooperative Societies Act. 1932 (Madras Act VI of 1932); (ii) a fee paid by a society or party for filing an arbitration reference under Sec. 51 of the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932); and (iii) Costs of liquidation paid in excess by a liquidator under Sec. 47 of the Madras Co-op. Societies Act VI of 1932.
		(d) Dy. Registrar of Co-operative Societies for	To sanction the refund of the process fees and allowances deposited by a party, when for some reason or other the party

(1)	(2)	(3)	(4)
		Land Mortgage Banks.	withdraws his request to summon persons to give evidence or produce documents.
18.	**Industries**	(a) Oil Technologist, Oil Technological Institute, Anantapur.	To sanction the refund to the appropriate extend of the fee collected from an apprentice admitted for training in the following cases— (1) when the apprentice after paying the prescribed fee is either unable to join the Institute due to circumstances beyond his control or has to leave it within a fortnight of his admission owing to severe illness or the absence of proper facilities for boarding and lodging near the institute, arid (2) when the apprentice is transferred from the ordinary to the short course of training.
		(b) The Ceramic Expert, in respect of the Govt. Ceramic Factory, Gudur, the General Manager, Andhra Paper Mills, Rajahmundry, in respect of Andhra Paper Mills, Rajahmundry and the Principals of the Institutes concerned in respect of the Polytechnics.	*To sanction the refund of*— (1) an advance sent by a customer when the order is subsequently cancelled. (2) any amount recovered in excess of the amount due on account of an article sold, and (3) the balance at the credit of a customer.
		(c) Dist. Collectors and Joint Collectors.	To refund amounts due to the applicants in respect of certificates of approval, prospecting licence and mining in their respective Districts, subject to the provisions regulating their grant against any breach of contract. [Memo.No. 58064/ Accts./62-l, Dt. 31-8-1962]

(1)	(2)	(3)	(4)
		(f) The Ceramic Expert, in respect of the Govt. Ceramic Factory, Gudur, the General Manager, Andhra Paper Mills Rajahmundry in respect of Andhra Paper Mills, Rajahmundry, and Principals of the Institutes concerned in respect of the Polytechnics.	*To sanction the refund on—* (1) an advance sent by a customer when the order is subsequently cancelled; (2) any amount recovered in excess of the amount due on account of an article sold; and (3) the balance at the credit of a customer., [Memo.No. 47610/Accts./69-4, Dt. 29-12-1969]
		(g) Director of Central Stores Purchase Dept.	To sanction refunds of tender fees to the Contractors and also the cost of registration forms upto Rs. 50 in each individual case.
19.	Miscellaneous Depts.	(a) Commissioner for Government Examinations.	(1) To sanction the refund to the appropriate extent of a fee paid for an examination for the grant of certificates of competency for (i) engine drivers and first and second class engineer operation, and (ii) water-works (head works & pipe line) fitters or for any other examination under his control in cases similar to those mentioned in item (c) below other than case (5), or to sanction the refund of any kind of fee erroneously paid in connection with the Govt. Examinations. (2) To sanction the refund of any excess over the amount due received towards the cost of a blank certificate form or duplicate copy of a certificate.
		(b) Chairman, the Andhra Pradesh Public Service	To sanction the refund to the appropriate extent of the fee paid by an applicant for admission to an examination or

(1)	(2)	(3)	(4)
		Commission.	selection conducted by the Commission in any of the following cases— (1) when the applicant is not required to sit for the examination or to appear for the selection; (2) when he is exempt from payment of the fee or makes a double or excess payment; (3) when he is not allowed to appear for the examination or selection— (i) owing to a change in the rules governing the conditions of eligibility introduced after he applied, or (ii) owing to the application having been made under a misapprehension of the rules or of the terms of the Commission's notification, or (iii) owing to any other cause for which he was not responsible. (4) when the examination or the selection has been subsequently dropped; (5) when he absent himself from the examination or selection and it is clear that his absence was unavoid able and due to cause for which he was not responsible; (6) when he dies prior to the examination or selection; (7) when his application is withheld by a forwarding authority; (8) when he fails to send his application after paying the fee; and (9) when the application for an appointment has been admitted by the Commission but the applicant is not actually subjected to the oral test.

Note : —When the Commission rejects a defective application, or in which a candidate absent himself from the examination and the Commission is satisfied that his absence was

unavoidable and due to causes for which he was not responsible, the amount of the fee paid will, on application by the candidate, be adjusted towards the fee for another examination, if the candidate is eligible to appear for it. No such adjustment will be made when an application was received after the date prescribed for the receipt of applications.

(1)	(2)	(3)	(4)
20.	**Miscellaneous Depts.—** Fees for the inspection steam-boilers.	Chief Inspector of Boilers	To sanction the refund of any excess over the amount due received on account of fee for the registration or renewal of a boiler certificate.
21.	**Miscellaneous Depts.—** Fees for the Registration of Trade Unions.	Registrar of Trade Unions (Commnsr. of Labour).	To sanction the refund of a fee paid for the registration of a trade union or for the union or for the registration of an amendment to the rules of a Trade Union when registration is refused under the Indian Trade Unions Act, 1926 (India Act XVI of 1926), and the rules framed under it.
	Miscellaneous Social and Devlptal. organisations	Registrar of Trade Unions (Deputy Commissioner of Labour).	To sanction the refund of a fee paid for the registration of a trade union or for the registration of an amendment to the Rules of a trade union when registration is refused under the Indian Trade Unions Act, 1926, (India Act XVI of 1926) and the Rules framed under it.
(a)	Labour and Employment Receipts of the Labour Dept. (Fees for the Registration of Trade Unions)		[Memo.No. 2988/Acct./67-6, Dt. 1-3-1968]
22.	**Miscellaneous Depts.—** Miscellaneous.	Chief Engineer for Electricity, Chief Operation Engineers and Chief Construction Engineer.	To sanction the refund to the appropriate extent of a fee paid by an applicant for appointment to a post in the Andhra Pradesh Electrical Sub-ordinate Service in cases similar to those mentioned in Item 19(b) above.
23.	**Civil Works**	(a) Chief Engineers and Supdt.	To sanction the refund to the appropriate extent of a fee paid by an applicant for

(1)	(2)	(3)	(4)
		Engineers.	selection for appointment to Andhra Pradesh Engineering Subordinate Service in cases similar to those mentioned in Item 19(b) above.
		(b) Executive Engineers	To sanction the refund of any excess collection on account of the rent of a Govt. building in accordance with Article 21. To sanction the refund to the appropriate extent of sum collected erroneously or in excess of the amount due (e.g., a refund due to non-confirmation of a sale of grass usufrust of trees, etc.)
24.	**Receipts from Electricity Schemes.**	Superintending Engineers of Operation Systems.	To sanction the refund of any excess collection over the amount due according to the departmental tariffs and conditions and the terms of agreement subsisting between the Govt. and the party concerned, subject to any departmental orders issued by the Chief Engineer for Electricity.
25.	**Stationary and Printing**	(a) Director of Stationery	To sanction the refund of the value of articles of stationery purchased from him and subsequently returned to him not exceeding Rs. 50 in any one case.
		(b) Director Government Press.	To sanction the refund of any amount received in excess of the amount chargeable for work done, sales effected at, and services rendered by, the Govt. Press.
26.	**Miscellaneous**	(a) Inspector-Genl. of Local Administration.	To sanction the refund of the sale proceeds of any article sold under his authority when the sale is not confirmed and the purchaser returns the article if it has been delivered to him.
		(b) District Magistrates and Commissioner of Police, Hyd.	To sanction the refund of a fee collected under Sec. 6 or 8 of the Press and Registration of Books Act, 1867 (India Act XXV of 1867), for supply of a copy of a declaration filed under Sec. 5 or 8 of the Act respectively, when, after paying the fee, the applicant states that he does not require the copy.

(1)	(2)	(3)	(4)
		(c) Tahsildars and Dy. Tahsildars in independent charge.	To sanction the refund of surplus sale proceeds of impounded cattle that have been credited to the Govt., if the claim is preferred within three months of the date when they were so credited.
		(d) Chief Engineer(General and Buildings).	To sanction in respect of the State Broadcasting Department the refund of the following amounts— (1) amount overpaid by a municipality or a local body for non-recurring cost of installation of radio sets, Public Address systems, Propaganda van equipment, etc. (2) amount refundable to a panchayat board after taking into account depreciation charges, in cases where sets are withdrawn. (3) amount refundable to a panchayat board in cases where the Inspector- General of Local Administration has refused sanction to the installation of a receiver in the panchayat area on financial grounds. (4) amount refundable to private bodies on account of installation & maintenance of Community Radio Sets.
		(e) Revenue Divisional Officers.	To sanction the refund of fees collected under the Madras Pawn Brokers Act, 1943, if the claim is preferred within two months from the date when they were credited.
27.	**Andhra Pradesh Fire Services**	(a) Additional Director of Fire Services.	To sanction the refund of any excess fees collected for private pumping work.
		(b) Regional Fire Officers.	To sanction the refund of any excess charges collected upto Rs. 1,300 in each case. [Memo.No. 58089/Accts./65, Dt. 3-5-1968]
28.	**Factories Department**	Chief Inspector of Factories	To sanction the refund of an excess of licence fee paid, or a licence fee not due, collected under the Factories Act, 1948,

(1)	(2)	(3)	(4)
29.	**Fisheries Department**	Director of Fisheries	To sanction the refund of the appropriate extent of school fees paid by students who are subsequently granted free studentships or fee concessions under schemes approved by the Govt. (1) Any amount received in excess of the amount due on account of fisheries rentals; and (2) Any amount received in excess of the amount due on account of an article sold including fish seed. [Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]
30.	**Port Department**	State Port Officer	To sanction the refund of Port dues above Rs. 100 in each case.

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APPENDIX 3

[See Chapter IV, Article 42]

POWERS DELEGATED TO THE COLLECTOR AND SPECIAL CHENCHU OFFICER, KURNOOL TO SANCTION EXPENDITURE ON THE RECLAMATION OF THE CHENCHUS

Item of Expenditure	Maximum amount that the Collector may sanction in a financial year
(1)	**(2)**
Forest – Conservancy and Works:	
(1) Feed and upkeep of cattle	100
(2) Building and other works	35,001
Forest – Establishment :	
(3) Travelling allowances	1,500
(4) Contingencies :	
(a) Service	
Postage and Telegram charges :	200
(b) Tour charges	700
(c) Office expenses	150
(d) Apparatus and materials	500
(e) Scholarships	175 per pupil

(1)	(2)
(f) Cleaning charges	500
(g) Feeding charges (including construction of and repairs to kitchen sheds)	27 per pupil
(h) Clothing	3 per pupil
(i) Purchase of books	40 per School.
(j) Feeding of Chenchu Patients in the Atmakur Dispensary	500
Miscellaneous Loans and Advances :	
(5) Loans to Chenchus	1,000

[Note 1 : —The above monetary limits as also the monetary for each work relating to item (2) may be enhanced by 200% to the provision in note 2 below.

Note 2 :—The expenditure on any item should not exceed that limit prescribed for that item and should also not exceed the amount at the disposal of the Collector and Special Chenchu Officer under the relevant unit of appropriation.]

[Govt.Memo. No. 75219/Accts./61-2, Dt. 21-12-61]

The expenditure relating to item 2 : Buildings and other works — Should also not exceed the following limits for each work :-

Construction of, or repairs to, a school building, etc.	100
Construction of, or repairs to, a well	500
Construction of, or repairs to, a road	500

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APPENDIX 4

[See Chapter IV, Article 51(b)]

LIST OF AUTHORITIES EMPOWERED TO EXECUTE CONTRACTS, DEEDS ETC., ON BEHALF OF THE GOVERNOR

INTRODUCTORY

Appendix 4 mainly deals with the contracts relating to the works undertaken by the Government. The Contents of Appendix IV is nothing but a mere re-production of G.O.Ms.No. 1632, G.A. (Ser.-C) Department, dated 24th October, 1958. This G.O. is amended from time to time and the same is printed in this book as Appendix 4. There is an essential difference between a contract entered into between private parties and a contract entered into between the Government and a private party. So far as a contract between two private parties as in the former case is concerned, the contract would be absolutely valid and binding if the parties to the contract are competent to contract under the Indian Contract Act, 1872 (Central Act IX of 1872) and the other requirements of the said Act are satisfied.

But so far as contract between the Government and a private party is concerned, the mere satisfaction of the provisions of the Contract Act by itself is not sufficient; something more is necessary for a valid contract to emerge between the Government and a private party and this additional requirement is provided in Article 299 of the Constitution which is in the following terms :

"Article 299. *Contracts* :—(l) All contracts made in the exercise of the executive power of the Union or of a State shall be expressed to be made by the President, or by the Governor of the State, as the case may be, and all such contracts and all assurances of property made in the exercise of that power shall be executed on behalf of the President or the Governor by such persons and in such manner as he may direct or authorise.

(2) Neither the President nor the Governor shall be personally liable in respect of any contract or assurance made or executed for the purposes of this Constitution, or for the purposes of any enactment relating to the Government of India heretofore in force, nor shall any person making or executing any such contract or assurance on behalf of any of them be personally liable in respect thereof."

Scope of Article 299 :—The Supreme Court has held that the provisions of Article 299(1) were not inserted for the sake of form.

They are there to safeguard the Government against unauthorised contracts. If in a fact contract is unauthorised or in excess of authority, it is right that the Government should be safeguarded. On the other hand, an Officer entering into a contract on behalf of Government can always safeguard himself by having recourse to the proper form. In between, in the large class of contracts probably by far the greatest in numbers, which though authorised are for one reason or the other, not in proper form. It is only right that an innocent contracting party should no suffer because of this and if there is no other defect or objection Government will always accept the responsibility.

Three essential conditions :—The three essential conditions for a valid contract between the Government and a private party recognised by the Supreme Court are as follows :

(i) it must be expressed to be made by the President or the Governor of the State, as the case may be;

(ii) it must be executed on behalf of the President or the Governor; as the case may be; and

(iii) its execution must be by such person and in such maimer as the President or Governor may direct or authorise.

If these conditions are not satisfied the contract is void and there is no question of estoppel or ratification.

In exercise of the powers conferred by clause (1) of Article 299 of the Constitution of India, and in supersession of all the notifications in force on the subject, the Governor of Andhra Pradesh hereby directs that the undermentioned classes of deeds, contracts and other instruments shall be executed as follows :-

	Subject	**Authority Authorised**
	(1)	(2)
1.	All deeds and instruments relating to any matters other than those thereinafter specified.	By the Secretary to Govt., which term shall include the Second, Special, Additional or Joint Secretary to Govt. [G.O.Ms.No.1111, G.A. (Ser-C), Dt.26-9-1963].
	But including the following :	
	(a) Securities of the Central Govt. or of any State Govt. or of any Govt. outside India.	By the Secretary to Govt., Finance Dept./Spl.Secy./Secy.&Dy.Secy.to Govt. concerned in the Industries Dept.
	(b) Shares, Stocks & Debentures in or issued by, Banking and Insurance companies whether incorporated in India or elsewhere.	Do.
	(c) Debentures issued by Port Trusts, Municipal Corporations and other Local Bodies constituted in India or elsewhere.	
	(d) Shares, Stocks & Debentures in or issued by companies other than Banking and Insurance companies whether incorporated in India or elsewhere.	By the secretary to Govt. or Spl.Secy.to Govt. and Jt.Secy.to Govt. or D.S. to Govt. Industries Dept.
	Discharge of all instruments like Divident Warrants, Cheques, Interest Warrants, Mail Transfer receipts.	By the Secy.to Govt. or Spl.Secy.to Govt., Joint Secy.to Govt., Secy. to Govt. or Asst.Secy.to Govt., Industries and Commerce Dept. [G.O.Ms.No.961, G.A.(Sec.-C), Dt.25-9-1972]
	(e) Instrument appointing a proxy as provided in Section 176 of the Companies Act, 1956 (Act 1 of 1956).	By the Secy., the Addl.Secy. or the Jt.Secy. to Govt., or Dy.Secy. to Govt., Industrial Dept. [G.O.Ms.No.238, G.A. (Sec.-C), Dt.6-2-1962 & G.O.Ms.No.1417, Dt.21-7-1957]
	(f) Lease deeds and agreements relating to Industrial area, Azamabad.	Dy.Secy.to Govt. Industries Dept. or the Director of Industries, Hyd. [G.O.Ms.No.428, Dt.16-5-1967]
	(g) Deeds and instruments relating to Co-operative Societies.	Dy.Secy. to Govt. (Co-operation), Food and Agriculture Dept. [G.O.Ms.No.115, Dt.30-1-1971 & G.O.Ms.No.100, Dt.1-2-1978]

	(1)	(2)
2.	(a) Contracts and other instruments for the purchase, supply, conveyance or carriage of buildings material, store, machinery, etc., and the provision of labour for building and other work and such like engagements.	By Collectors of districts, Sub-Collectors. Asst. and Dy. Collectors incharge of divisions and tahsildars incharge of taluks, by the Inspector-Genl. of Police, Addl, Inspector-Genl. of Police, Commnr. of City Police, Hyd., Dy. Inspector-Genl. of Police, District Supdts. of Police and Personal Assts. to Dist. Supdts. of Police in district where there are such Assts., Asst. Inspectors-Genl. of Police, Commdts., A.P, Spl. Police Units and Commdts., Spl. Armed Reserve Central Police Lines, Hyd., Principal, Police Training College, Anantapur, the Supdt. Police Communications, Hyd. and the Police Transport Officer, Hyd., Inspector-Genl. of Prisons, Inspector-Genl. of Registration and Stamps, State Port Officer & Port, Officers and Secy. State Transport authority, Director-Genl. Stores Purchase Dept., the Addl. Director of Central Stores Purchase Dept., Dy. Director, Central Stores Purchase Dept., Asst. Director, (Admn.), Govt. Central Press, Director, Bureau of Economics & Statistics- only in respect of contracts for the Power Samas Machines in the Bureau of Economics and Statistics. [G.O.Ms.No. 1709, G.A. (Ser.-C), Dt. 1-12-1959; G.O.Ms.No. 1090, GA. (Ser.-C), Dt. 4-9-1961 & G.O.Ms.No. 782, GA.(Ser.-C), Dt. 14-5-1962]
	(b) Tenancy agreements in respect of buildings required for the occupation of Police Subordinate Officers.	By the Dy. Inspector-Genl. of Police, Rail ways and C.I.D. or the Addl. Inspector-Genl. of Police incharge Railways and C.I.D. Hyd., the Commnr. of City Police, Hyd., the district Supdts. of Police, the Commdts., A.P. Spl. Police, the Commdts., Special Armed Reserve Central Police Lines, Principal, Police Training College, Anantapur, the Supdts. of Police Communications, Hyd. and Police Transport Officer, Hyd'bad.
	(c) Contracts and other instruments relating to Fire	By the Director of Fire Services, Addl. Director of Fire Services and the Regional Fire

	(1)	(2)
	Services.	Officers. [G.O.Ms.No. 103, G.A. (Ser.-C), Dept., Dt. 20-1-1961]
	(d) Lease deeds for the occupation of private lands or buildings required by the Police Department in their respective jurisdiction.	By the Inspector-Genl. of Police, Addl. Inspector-Genl. of Police, Commnr. of City Police, Dy. Inspector-General of Police District Supdts. of Police, Commdts. A.P. Spl. Police, Commdts. Special Armed Reserve Central Police Lines, Principal, Police Training College, Anantapur.
	(e) Agreements relating to leasing of portion of any of the police office buildings for use as Canteens or Stores.	All Supdts. of Police, All Commdts. of A.P.Spl. Police Battalions & Spl. Armed Reserve Central Police Lines, Supdts., Police Communications, Hyd., Police Transport Officer Hyd., Principals, Police Training College, Anantapur and Police Training School, Hindupur. [G.O.Ms.No. 329, G.A. (Ser.-C), Dept., Dt. 18-3-1964]
	(f) Contracts and deeds in respect of the leasing of accommodation for the location of the canteens by the private parties within the premises of the Industrial Training Institutes.	By the concerned Principals/Supdts. of Industrial Training Institutes.
	(g) Agreements in respect of Cycle stands and Canteens in the premises of the Office concerned.	All Heads of Depts.
3.	Agreements in respect of waste paper collections from Govt. offices and other Courses.	By the Asst. Director (Administration) Govt. Central Press.
4.	In the case of the Treasuries and other Public Offices :	
	(a) Mortgage deeds given as security in connection with the employment of Shroffs in District Treasuries and Sub-Treasuries and agreements entered into with them.	By the District Treasury Officer.
	(b) Mortgage deeds given as security in connection with	By Chief Accounts Officers, Accounts Officers, Asst. Accounts Officers, Pension Pay-

	(1)	(2)
	the employment of Cashiers, in the Offices other than those in District Treasuries and Sub-Treasuries viz., Accounts Branches of Heads of Depts., Pension Payment Office, Motigalli and Sec'bad and Compilation Branch, State Bank of Hyd., Hyd. and Clerks in Offices other than relating to Treasuries & Accounts Depts.	ment Officers of Treasuries & Accounts Dept. in respect of posts of Treasuries; and Accounts Dept. In the case of office of the Director of Industries and Commerce by the P.A. to Director of Industries and Commerce and in other cases by the Head of the Office concerned.
	(c) Instruments relating to the reassignment of insurance policies which are assigned to the Governor in accordance with the rules relating to the General Provident Fund.	By the Accounts Officer of the fund as defined in the rules of the Fund.
	(d) Deeds of reconveyance of security given by those specified in item (a & b) above.	By the same authority who is empowered to execute the mortgage deeds etc. given as security specified in Column 2 against 4(a) and (b) above. [Item 4 is subs. by G.O.Ms.No. 247, Fin., Dt. 24-9-1981]
5.	In the case of Public Works Dept. (subject to any such limit fixed by Departmental Orders) :	
	(a) All Instruments relating to the purchase, supply and conveyance or carnage of material, store machinery, etc.	
	(b) All Instruments relating to the execution of works of all kinds connected with buildings (including electric installations) bridges., highways, canals, tanks, reservoirs and embankments and also instruments relating to the construction of the water works, erection of machinery and the working of coal mines. [G.O.Ms.No. 36, Fin., (Accts.-II), Dt. 24-2-1988].	By the Secy. to Govt., Transport, Roads and Buildings, Irrigation Dept. Chief Engineers, Supdtg. Engineers, Director, Engineering Research Dept., Supdt. of works, Divl. Engineers (Highways), Divl. Officers, Sub-divl.Officers, in the Highways, Buildings and Irrigation Branches and Public Health Engineering Dept., Harbour Project Engineer and Port Dept. [G.O.Ms.No. 36, Fin. (Accts.-II) Dept., Dt. 24-2-1988]

	(1)	(2)
	(c) Bonds of auctioners and security bonds for the due performance and completion of works.	Do.
	(d) Security bonds for the due performance of their duties by Govt. servants whom the officers specified have power to appoint.	Do.
	(e) Lease for grazing cattle on canal banks or road sides; for fishing in a canal, lake and reservoir for the cultivation of land under the Irrigation Dept., leases of water for irrigation and other purposes and leases of water for power and instruments relating to the sale of grass, trees or other produce on road side or in plantations.	By Chief Engineer, Supdt. Engineers, Director, Engineering Research Dept., Supdt of Works, Divl. Officers and Sub-Divl. Officers in the Highways, Buildings and Irrigation branches & Public Health Engineering Dept.
	(f) Lease of houses, land or other immovable property and grants made under the Crown Grants Act, 1895, (XV of 1985) of lands under the control of the P.W.D. (lrrg.) and P.W.D. (R.&B,) provided that the reserve shall not exceed Rs. 5,000 a month.	By the Chief Engineer, Supdtg. Engineers, Director, Engineering Research Dept., Supdt.of Works, Divl. Officers in the Highways, Buildings & Irrigation Branches and Public Health Engineering Dept.
	(g) All instruments connected with the reconveyance of properties given as security.	
	(h) All instruments connected with the Collection forming of tolls at bridges, ferries or other means of communication provided by the local Govt.	
	(i) Agreements relating to the recovery of fines on account	By the Chief Engineer, Supdtg. Engineers, Director, Engineering Research Dept., Supdt.

	(1)	(2)
	of the drift wood or other timber passing into a canal.	of Works, Divl. Officers in the Irrigation Branches.
	(j) Agreements relating to the loan of tools and plants contracts and others.	Executive Engineers, Divl. Engineers, High ways. [G.O.Ms.No. 104, G.A. (Ser.-C), Dt. 20-1-1960]
	(k) Contracts and other Instruments relating to water supply and works in Hyderabad and Secunderabad.	By the Executive Engineer, Hyd. Water Works, Supdt. Engineer and Chief Engineer (Buildings). [G.O.Ms.No. 129, Dt. 9-2-1967]
	(1) Guarantee Bonds for opening of letter of credit through State Bank of India or its subsidiary banks in India, for importing of machinery! equipment, etc., from abroad.	By the Executive Engineer concerned, subject to the approval of the Chief Engineer concerned. [G.O.Ms.No. 74, Dt. 8-2-1977]
	(m) All Instruments relating to execution of works of all kinds connected with buildings (including electrical installation) bridges, canals, tanks, reservoirs and embankments & construction of Water Works, Sewerage works and the erection of machinery.	By the Secy. to Govt. T.R. & B. Dept.. Director of State Ports, Harbour Project Engineer, Executive Engineers/by E .E. Mechl. Engineer and the Drodging Supdt. (Executive Engineer Cadre) of Port Dept. [Item (m) is inserted by G.O.Ms.No. 36, Fm. & Plg. (Accts.-II) Dept., Dt. 24-2-1988 the existing item (m) is renumbered as item (n)].
	(n) All deeds and instruments relating to any matters other than those specified in heads (a) to (m).	By the Secy. to Govt., T.R. & B. Dept., Irrigation Dept. [G.O.Ms.No. 36, Fin. & P1g. Dept., Dt. 24-2-1988]
6.	Contracts and other instruments relating to the Forest Dept. (Subject to any limits and conditions fixed by Departmental Orders).	By the Chief Conservator of Forests, Conservators of Forest, Divl. Forest Officers and Rangers. [G.O.Ms.No. 550, Dt. 3-5-1972]
7.	Contracts and other instruments relating to Jail Department.	By the Inspector-Genl. Prisons and Chief Inspector of Certified Schools.
8.	All contracts, agreements and lease relating to the Animal Husbandry Dept., (including livestock section).	By the Director of Animal Husbandry.

	(1)	(2)
8A.	Agreements relating to Civil and erection works of equipment supplied by the UNICEF and purchased indigeneously for the Integrated Milk Project and also agreements with the Railways for siding works.	By the Milk Commnr., Govt. of A.P., Hyd. [G.O.Ms.No. 1184, Dt. 27-10-1964]
9.	Exploring and prospecting licences and all mining and other leases, whether as lessor or lessee not herein otherwise provided for.	By the Director of Mines & Geology or the Dy. Director of Mines & Geology or the Asst. Director of Mines & Geology. [G.O.Ms.No. 430, Dt. 15-6-1977]
10.	Lease of houses, land and other immovable property concerning the Registration Department.	By the Inspector-Genl. of Registration and Stamps. [G.O.Ms.No. 1709, G.A. (Ser.-C), Dt. 1-12-1959]
11.	(a) Contracts and other instruments relating to the Medical Department.	By the Director of Medical Services, Andhra Pradesh.
	(b) Agreements for the lease of cycle stands in the Govt. Hospitals.	By the Head of the Institution concerned.
	(C) Agreements with the pupil Compounders in the Govt. Training Centres for Compounders.	By the Supdt. of the Training Centre concerned.
	(d) Agreements executed by stipendiary candidates undergoing Certified Radiological course.	By the Principal of the College concerned.
	(e) Agreements for the auction sale of usufruct bearing trees in the Govt. hospitals and Nurses quarters.	By the Officer-in-Charge of the Medical Institution concerned.
	(f) Agreements relating to the leasing of private buildings for accommodating the nursing staff of Government Medical Institutions.	By the District Medical Officers and Supdts. of the District Headquarters Hospitals, Supdts. of State Hospitals at Hyd. and Sec'bad including Govt. Hospital Golconda and T.B. Hospital at Vikarabad. The King George Hospital, Visakhapatnam and Civil Surgeons in independent charge of hospitals; the Officer- in-charge of Taluk head-quarters Hospitals in the mofussil where nurses are employed other than those already mentioned.

	(1)	(2)
12.	(a) Contracts and other instruments relating to the Public Departments.	By the Director of Public Health, Andhra Pradesh.
	(b) Contracts and other instruments relating to water supply and drainage works in the Public Health Engineering Branch except Hyderabad & Secunderabad.	By the Executive Engineers, Supdtg. Engineers and Chief Engineer, Public Health. [G.O.Ms.No. 129, Dt. 9-2-1967]
13.	(a) Agreements with Nurse Pupils trained in Government Medical Institutions.	By the Supdts. of the Training Institutions concerned.
	(b) Agreements with Medical Practitioners incharge of subsidized rural dispensaries and with Midwives employed in such dispensaries.	By the District Medical Officer's and by the Director of Social Welfare in respect of the subsidised rural dispensaries at Siddapuram, Sithanagaram and Stuartpuram Habitual Offenders Settlements.
14.	Security bonds for the due performance of their duties by Govt. servant in Medical Dept.	By the Officers-in-charge of the institutions in which the Government servants are employed.
15.	Contracts for the supply of articles procured in the local markets for medical institutions including Mental Hospitals.	By the Officers-in-charge of the Institutions.
16.	Contracts and other instruments relating to the inam title deeds.	By the Inam Commissioner.
17.	Contracts and other instruments relating to matters connected with Education Department.	By the Director of Public Instruction where the value exceeds Rs. 2,000/-. By the District Educational Officer of the concerned district, where the value does not exceed Rs. 2,000/-. [G.O.Ms.No. 367, Dt. 12-6-1968]
18.	(a) Security bonds for the due performance of their duties by Govt. servants whom the State Port Officer, has power to appoint.	By the State Port Officer.
	(b) Grants made under the Crown Grants Act, 1895 (XV of	

	(1)	(2)
	1895) of lands under the control of the Port Dept.	
19.	Contracts and other Instruments relating to Fisheries matters in the Department of Fisheries.	Director of Fisheries, Dy. Director of Fisheries, Asst. Directors of Fisheries, Supdts., Boat Building Yard, Kakinada and Principal, Fisheries Training Institute, Kakinada.
20.	All contacts, deeds and other instruments in matters connected with the administration and working of the Excise Department generally.	By the Secy., Board of Revenue or the Dy. Commnr. (Distilleries) and Addl. Joint Secy., Board of Revenue (Excise or the Asst. Secy. Board of Revenue (Excise) or the Commnr. of Excise or the Dy. Commnr. of Excise or Inspector of Excise or Supdt. of Excise or Collector of District who has power to grant administrative sanction or who is responsible or carrying out the terms of the contract deed or instrument. [G.O.Ms.No. 313, G.A. (Ser-C), Dt. 7-3-1960 & G.O.Ms.No. 785, G.A. (Ser.-C), Dt. 5-7-1972]
21.	Contracts or agreements for the supply of survey instruments.	By the Joint Secy., Board of Revenue.
22.	Contracts or agreements for the supply of bazar articles and chemicals.	By the Officer-in-charge of the Central Survey Office.
23.	Contracts or agreements for the Supply of demarcation stones.	By the Collectors of Districts, Revenue Divl.Officers and Asst, Directors of Survey and Land Records incharge of ranges, survey parties and detachments.
	(a) Agreements relating to the recovery from the private parties of the cost of survey etc., of their lands done at their request by the Govt.	The Directors of Settlements, Dy. Director, Survey and Land Records. [G.O.Ms.No. 300, Dt. 9-9-1966]
24.	(a) Contracts or agreements for the supply of cattle food required by the Agricultural Dept., agreements for the construction of works on the Agricultural College Estate & at other Agricultural Stations, agreements with merchants for the supply of manures, seeds and gunny bags,	By the Heads of Research Sections, Dy. Directors of Agriculture, and the Principal, Agricultural College, Bapatla.

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	contracts for the supply of small agricultural implements manufactured in India, agreements relating to lease of grazing rights, agreements with contracts for usufructuary rights of fruit trees at the Agricultural Research Stations and other like purposes and deeds in respect of lands taken in lease by Agricultural Department and agreement in connection with the sale of malt food and malt extracts.	
	(al) Lease deeds for renting private buildings for the office of Depot accommodation.	All Heads of Office Gazetted concerned.
	(b) Agreements to be executed by candidates undergoing the diploma or the Certificate course in horticulture.	By the Director of Agriculture.
25.	Agreements for the construction or works on the Agricultural College Estate and at other Agricultural Stations:	
	(a) upto Rs. 1,000/-.	By the District Agricultural Officers and other heads of offices (of Gazetted ranks).
	(b) upto Rs. 5,000/-.	By the Regal. Dy. Directors of Agril., Heads of Sections and the Principal of the Agril. College, Bapatla.
	(c) upto Rs. 10,000/-.	By the Headquarters Dy. Directors of Agri.
	(d) exceeding Rs. 10,000/-.	By the Director of Agriculture.
26.	(a) Contracts for the execution of works under the Madras Land Improvement Schemes (Contour Bunding and Contour Trenching) Act, 1949, or any other law similar thereto for the time being in force.	By the Director of Agri. The Divl. Engineer (Soil Conservation), the Asst. Agril. Engineer (Soil Conservation) or the Agril. Engineer (Soil Conservation). [G.O.Ms.No. 1368, G.A. (Ser.-C), Dt. 14-9-1959]

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	(b) Contracts & other Instruments for purchase of machinery manufacture outside India for Tubewell Scheme and also for reclamation work at Nagarjunasagar Project site where purchases are not effected through the Central Stores Purchase Department.	By the Director of Agri. [G.O.Ms.No. 1804, Dt. 8-10-1965]
27.	Contracts of the description designated Seed Farm Agreements.	By the Dy. Directors of Agri., in all cases by the Asst. Oil seeds Extension Officers in the case of lease of lands taken for establishment of Nucleas and Foundation Seed Farms under the Integrated Oilseeds Development Scheme. [G.O.Ms.No. 894, G.A. (Ser.-C), Dt. 10-8-1963]
28.	Contracts, deed and other instruments connected with the administration and working of the Electricity Department.	Chief Engineer for Electricity and Addl. Chief Engineer for Electricity upto 3 1-3-1959 and Chief Engr., Electricity Projects and Chief Engineer, Electricity Board from 1-4-59 and subject to any limits and conditions fixed by Deptl. Orders, by Supdtg. Engineers and by Executive Engineers-in-charge of Power systems. [G.O.Ms.No. 1709, G.A. (Ser.-C), Dt. 1-12-1959]
29.	Contracts and piece-work agreements connected with the execution of electrical works.	By the Chief Engineer, P.W.D, (R&B) and Electrical Engineers (Genl.) and subject to any limits and conditions fixed by Deptl. orders by Executive Engineers and Asst. Engineers of the Electricity Department. [G.O.Ms.No. 129, G.A. (Ser.-C), Dt. 9-2-67]
30.	(a) Deeds of cancellation of assignment to Govt. of mortgates executed by members in favour of Co-operative Building Societies.	By the Asst. Registrar or Dy. Registrar incharge of the Circle.
	(b) Assurances relating to the transfer of share held by Govt. in the Andhra Co-operative Central Land Mortgage Bank.	By the Registrar of Co-operative Societies.

	(1)	(2)
	(c) Deeds of cancellation of agreements executed by Junior Inspectors, Senior Inspectors and Sub-Registrars of Co-opertive Societies in accordance with Rule 12 of the Andhra Co-operative Subordinate Service Rules and by the Dy. Registrars under the Rule 7 of the Andhra Co-operative Service Rules.	By the Joint Registrar of Co-operative Societies.
	d) Agreements and transfer deeds with Co-operative House Building Societies in connection with the acquisition of lands for Co-operative House Building Societies.	By the Collector (Co-operation). In respect of Co-operative House Building Societies within twin cities by the Addl. Registrar/Jt. Registrar who is concerned with Housing in the Office of the Registrar of Co-operative Societies.
	(e) Instruments relating to the re-assignment of insurance policies, which are assigned to the Governor by Cooperative Housing Societies as collateral securities for the State loans sanctioned to them.	By the Personal Assistant to Collector (Cooperation). By the Addl. Registrar/Joint Registrar in the office of the Registrar of Cooperative Societies who is concerned with Housing in respect of the Co-operative Housing Societies within twin cities of Hyderabad and Secunderabad.
	(f) Release deeds in respect of House Construction Societies.	By the Collector (Co-operation). By the Addl. Registrar, Jt. Registrar in the office of the Registrar of Co-operative Societies who is concerned with Housing in respect of house construction societies within twin cities of Hyderabad and Sec'bad. [G.O.Ms.No. 577, Dt. 16-9-1968].
	(g) Agreements relating to the grant of loans towards working capital, share capital to Weavers' Co-operative Societies out of the Cess Fund.	By the Handlooms Devlp. Officer and by Supdts. of Industries of districts.
31.	(a) Contracts relating to the purchase on behalf of the Governor of property put up for sale by auction under the	By Sale Officers as defined in the rules under the Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being inforce.

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	rules made under the Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being in force.	
	(b) Deeds relating to sale of properties purchased on behalf of the Governor under clause (a) above.	Registrar of Districts as defined in the rules under Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being in force.
	(c) Tenancy agreements in respect of buildings required for housing the offices of the Co-operative Department.	By the Gazetted Officers of the Co-operative Department.
	(d) Deeds of assignments of transfer of bonds executed by persons undertaking the custody of moveable properties destrained under the rules framed under the Madras Co-op. Societies Act, 1932 or any other law similar thereto for the time being in force and their production on the dates fixed for their sale.	Registrar of the district as defined in the rules under the Madras Co-operative Societies Act, 1932 or any other law similar thereto for the time being in force.
	(e) Deeds or agreements in respect of Govt. loans disbursed to Co-op. Societies.	By the Deputy Registrars of Co-operative Societies.
	(f) Deeds of cancellation of agreements executed by Co.op. Societies in respect of Govt. loans disbursed to them.	By the Deputy Registrars of Co-operative Societies.
	(g) Boands executed by the Cottage Industries Societies for the loans disbursed to them.	By the Deputy Registrars of Co-operative Societies.
32.	Contracts and other instruments relating to purchase made for the Government House.	By the Secretary to the Governor. [G.O.Ms.No. 546, Dt. 4-8-1969]
33.	Contracts and other instruments connected with the Water Supply and Drainage Scheme.	By the Executive Engineer (Public Health).

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34.	Contracts and other instruments relating to the Labour, Factories and Boilers Department.	By the Commissioner of Labour.
35.	In the Department of Industries :	
	(a) Tender agreements entered into with persons whose tenders have been accepted for the supply of stores and materials required by the Industrial Engineering. Branch, Technl. Institutions and Govt. Commercial concerns and the noncommercial units	By the Joint Director of Industries and Commerce.
	(b) Security bonds to cover the values of tools and appliances or other stores entrusted to Govt. servants employed in—	
	(1) Industrial Engineering Branch.	By the Industrial Engineer.
	(2) Technl. and Polytechnical Industries.	By the Head or the Principal of the Institute.
	(3) Sericultural Branch and other Industrial Units.	By the Director, Industries and Commerce.
	(c) Commercial concerns and factories of the Industries Department.	By the Officer-in-charge.
	(d) Contracts, deeds and other instruments including agency agreement and lease deeds not otherwise provided for.	The concerned Joint Director of Industries or the Officer holding the same cadre appointed as Incharge Officers to the Govt. Commercial Undertakings in the case of the Director of Industries and in other cases by Heads of Office concerned. [G.O.Ms.No. 442, Dt. 3 1-5-1976].
	(e) Agreements executed by the parents of the scholarship holders of the Polytechnics and Industrial Schools for the refund of the scholarship.	By the Principal or the Head of the institution.

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	(f) Contracts relating to lease for the occupation of private buildings to accommodate the office of the Director of Industries and Commerce (Weights and Measures) or the sub—offices of the Weights and Measures Department.	By the Director of Industries and Commerce (Weights and Measures).
	(g) Execution and discharge of mortgage deeds for loans sanctioned to small scale industrialists under the Law relating to the State aid to industries.	By the Director of Industries and Commerce. [G.O.Ms.No. 1309, GA. (Ser-C), Dt. 5-12-64].
	(h) All deeds and instruments relating to the showroom (building) of the A.P. Handicrafts Emporium at New Delhi.	Special Commissioner to the Govt. of Andhra Pradesh at New Delhi. [G.O.Ms.No. 389, G.A. (Ser.-C), Dt. 15-6-1969].
35A.	Contracts, deeds and other instruments connected with the execution of all kinds of works relating to the Rural Industries Project in the State.	The Director of Industries and Commerce, Ex-Officio, member Secretary, State Rural Industries Projects Committee. [G.O.Ms.No. 1382, G.A. (Ser.-C), Dt. 23-12-1964].
36.	Contracts relating to the lease of building for accommodating the office of the Andhra Pradesh Public Service Commission.	By the Chamnan, Andhra Pradesh Public Service Commission.
37.	(a) Contracts relating to lease for the occupation of private buildings to accommodate the office of Settlement parties which include Settlement party head offices, branch settlement offices.	By the Officer-in-Charge of Settlement parties.
	(b) Indemnity bonds to be executed by persons employed in the settlement party who have no lien elsewhere being non-service commission Candidates and who are given training in	By the Settlement Officer.

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	Survey and Settlement at the cost of Govt.	
38.	Agreement with forest Panchayats.	By the Board of Revenue and Collectors of districts.
39.	Contracts and other instruments relating to the Habitual Offenders Settlement.	By the Director of Social Welfare.
40.	Contracts with voluntary agencies individuals belonging to Eligible Communities for Ameliorative measures and removal of untouchability.	By the Director of Social Welfare.
40A.	Agreements, lease deeds and other instruments with statutory bodies constituted either by the Govt. of India or the State Govt.	By the Director of Social Welfare, [G.O.Ms. No. 60, Dt. 5-2-1968]
41.	Contracts and other instruments connected with the execution of works in the Harijan Welfare Dept. other than those belonging to Communities eligible for help by the Harijan Welfare Dept. and other landless labourers.	By the District Welfare Officers, the Special Social Service Officers and the Social Service Officers.
42.	Agreements with persons on whose behalf land is acquired under the Land Acquisition Act for housesites.	By the Collector of District and the Revenue Divisional Officers.
43.	(a) Agreements with persons belonging to communities eligible for help by the Harijan Welfare Dept. and other landless labourers on whose behalf lands are acquired under the Land Acquisition Act for house construction.	By the District Welfare Officers and Additional District Welfare Officers (Andhra Region), by Collectors and Dy. Collectors (Telangana Region).
	(b) Lease deeds with private parties for taking of building on rent for occupation of the Employment Exchanges in the State and the Directorate at the headquarters.	By the Director of Employment & Training, All Regl. Officers, Sub-Regl. Officers, District Employment Officers (Gazetted). [G.O. Ms.No. 224, G.A. (Ser.-C), Dt. 12-2-1960 and G.O.Ms.No. 929, Dt. 14-8-1960]

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	(bb) Agreements for the lease of Cycle stands in the premises of Employment Exchanges.	By the Regl. Employment Officers concerned. [G.O.Ms.No. 225, Dt. 25-2-1966].
	(c) Lease deed for occupation of private buildings.	By the Chairman, Industrial Tribunal.
	(d) Lease deeds with private parties for taking of buildings on rent for occupation of the office of the Director, Women Welfare or State Homes and Shelters under her control.	By the Director of Women Welfare.
	(e) All sales deeds relating to endowed parties under Rule 375 of the Hyd. Wakf (Endowment) Rules.	By the Director of Endowments in the Cities of Hyderabad and Secunderabad and by Collectors in the Dists. and the Tahsildars in taluks.
	(f) All lease deeds relating to the lease of endowed properties.	-Do-
	(g) All instruments relating to execution of work of all kinds connected with endowed buildings under the direct supervision of the Endowment Dept., except such religious buildings as are archaeological monuments.	-Do-
	(h) Security bonds for the due performance of duties by Muntiziams appointed under Rule 185 of the Hyderabad Wakf (Endowment) Rules for Management of Endowments.	-Do-
44.	Agreements for the diversion of water for industrial purposes in respect of sources in the charge of Revenue Department.	By the Collectors of Districts.
45.	Agreements relating to the transfer of control over irrigation works to Panchayat Boards and informal irrigation works in Panchayats.	By the Collectors of Districts.

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46.	In case of the Directorate General of Supplies and Disposals of the Govt. of India:	
	(a) All contracts and instruments relating to purchase, supply and conveyance or carnage of materials, stores, machinery, etc.	By all officers of the Directorate General of Supplies & Disposals who are authorised for the time being to execute contracts on behalf of the President of India in relation to the purchase of similar goods through that Directorate on behalf of the President of India.
	(b) Security bonds for the due performance and completion of works.	[G.O.Ms.No. 724, G.A. (Ser.-1), Dt. 23-3-60].
	(c) All instruments connected with the conveyance of property given as security.	
47.	Agreements with medical practitioners in charge of Rural Dispensaries of Indian Medicine.	By the Special Officer, Indian Medicine Department.
48.	(a) Contract for landing, shipping and transport Govt. Stores.	By the State Port Officer.
	(b) Lease deeds for buildings leased to or by the Port Department.	
49.	Contracts relating to lease for the occupation of private building required for the Commercial Tax Department.	By the Commercial Tax Officers.
50.	Treasury bills and other Govt. Securities issued by the Govt. of A.P. in respect of any loan contracted under the provisions of the Govt. of India Act, 1935.	By the Governor or Deputy Governor of the Reserve Bank of India for the time being.
51.	Demand Promissory Notes in connection with the taxing of ways and means advances by the Govt. of A.P. from the Reserve Bank of India.	By the Secy. to Govt. of A.P. in the Fin. Dept. or in his absence the Officer of the Finance Dept., immediately in charge of ways and means work, or in the absence of both, the Officer of the Finance Dept., in charge of current ways and means work.
52.	All grants, leases, licenses and the like, made under the Revenue Board's Standing Orders.	By the Secy. to Govt. Revenue Dept., Officers of the Rev. Secretariat not below the rank of Supdts., Secy., Board of Rev., Officers of the Board of Rev, not below the rank

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		of Supdts.; Collectors of Dist. and Officers of the Rev. Dept. not below the rank of Dy. Tahsildars.
53.	Contracts and other instruments for the purchase, supply, conveyance, hire, lease, lending or Carriage motor vehicles tyres and parts of motor vehicles, tyres and provision of labour in connection therewith.	By the Transport Commissioner.
54.	Agreements with film producers in connection with the production of films.	By the Director of Public Relations.
54A.	(a) Agreements and contracts in respect of Supply of community radio-sets and spare parts thereof.	By the Director of Information and Public Relations.
	(b) Lease deeds with private persons for the occupation of buildings or land on rent for accommodation of the officers of the Information and Public Relations Department.	By the Deputy Director of Information and Public Relations (Admn.) in the cities of Hyd. and Sec'bad. and by the concerned Gazetted Officers in the districts. [G.O.Ms.No. 760, G.A. (Ser.-C), Dt. 3-5-1966]
54B.	Agreements and contracts in respect of advances sanctioned for the construction of Deputy new cinematograph film studios and for the expansion of the existing studios in the State.	By the Director of Information and Public Relations, A.P., Hyd., who is the ex-officio Deputy Secretary to Govt. General Admit (I & PR) Department. [G.O.Ms.No. 1370, G.A. (Ser.-C), Dt. 10-11-1966]
55.	Contracts and other instruments relating to the Civil Supplies Branch.	By the Commnr. of Civil Supplies and the Deputy Commnr. of Civil Supplies or Collectors of district.
55A.	Agreement with land-lord of a building on rent in the cities of Hyd., and Sec'bad for locating the offices of the Rationing Branch of the Board of Revenue (Civil Supplies)	By the Chief Rationing Officer, Hyderabad. [G.O.Ms.No. 1505, G.A. (Ser.-C), Dt.21.-12-1966]
56.	Contracts and certain instruments relating to the transport of oil cakes and fertilizers purchased for the Agricultural Department.	By the District Agricultural Officers.

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57.	Contracts relating to the lease of the right to collect fees for the use of public ferries, the management of which vests in the State Govt.	By the Collectors of Districts.
58.	Contracts relating to the advertisement and propaganda for the Small Savings Scheme.	By the Regional National Savings Officers.
59.	Agreements with ryots for the sale of oil engine and electric motor pump sets under the hire- purchase system.	By the concerned Dist. Agricultural Officer.
60.	Agreements with the Hirers of Agricultural machinery.	By the concerned Asst. Agril. Engineer, or Dist. Agril. Officer, as the case may be and the concerned Agril. Engineer.
61.	Agreements with the dealers in mill cloth or yarn under the provisions of the Andhra Cloth (Dealers) Control Order, 1954 and the Andhra Yarn (Dealers) Control Order, 1954.	By the Collector, Revenue Divl. Officers, Tahsildars, Textile Control Officers in the grade of Deputy Tahsildars.
62.	Contracts for taking buildings on lease for the location of the Offices of the managers of the estates taken over under Madras Estates (Abolition & Conversion into Tyotwari) Act, 1948 (Madras Act, XXW of 1948).	By the Collectors of districts.
63.	Contracts for obtaining rations and other requirements of sub-jails.	By the Sessions Judge and Munsiffs Magistrates in the Telangana area and Additional Sessions Judges and Judl. Second class Magistrates in the Andhra area; in whose jurisdiction the sub-jail is situated. [G.O.Ms.No. 165, Dt, 27-1-1965]
64.	Agreements in respect of buildings taken on lease by private contract with landlords for locating the Offices of the Dist. Panchayat Officers or Divisional Panchayat Officers.	By the concerned Collector for the building taken for office of the District Panchayat Officer and the concerned Rev. Divl. Officer for building taken for the Office of the Divl. Panchayat officer. [G.O.Ms.No. 727, Dt. 29-6-1963].
65.	Local Admn. (Engineering Branch)—	

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(1)	Contracts and other Instruments for the purchase, supply, conveyance and carriage of building material stores, machinery and the like, and the provision of labour for buildings and other works :	
	(a) Above Rs. 2,50,000/-.	By the Chief Engineer, Local Admn. and Public Health.
	(b) upto Rs. 2,50,000/-.	By the Sanitary Engineer, or Superintending Engineer.
	(c) upto Rs. 25,000/-.	By the Executive Engineer, Public Health, C.I.B. District Water Works and Sinking Division.
	(d) upto Rs. 5,000/- (Piece work agreements on standard forms).	By the Assistant Engineers, Public Health, C.1.B. District Water Works and Well Sinking.
	(e) upto Rs. 5,000/-.	By the Local Engineers (Sub-Engineers).
(2)	Mortgage deeds given as security in connection with the employment of clerks, cashiers, etc., who are incharge of cash transactions or custody of securities :	
	(a) Full powers in respect of his office staff.	By the Chief Engineer, Local Administration and Public Health.
	(b) Full powers in respect of his office staff.	By the Sanitary Engineer or Superintending Engineer.
	(c) Full powers in respect of his office staff.	By the Executive Engineer, Public Health, C.I,B. District Water Works and Well Sinking Division.
	(d) Full powers in respect of his office staff.	By the Divl. Engineers, Local Admn. (Asst.Engineers rank).
	(e) Full powers in respect of his office staff.	By the local Engineers (Sub-Engineers).
(3)	All instruments relating to the execution of works of all kinds	
	(a) above Rs. 2,50,000/-.	By the Chief Engineer, Local Administration and Public Health.

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	(b) upto Rs. 2,50,000/-.	By the Sanitary Engineer or Superintending Engineer.
	(c) upto Rs. 25,000/-.	By the Executive Engineers, Public Health, C.I.B. District Water Works and Well Sinking Division, Divl. Engineers, Local Admin.(Asst. Engineers rank).
	(d) upto Rs. 5,000/- (piece work agreements on Standard forms). -	By the Asst. Engineers, Public Health, C.I.B.Dist. Water Works and Well Sinking.
	(e) upto Rs. 5,000/-.	By the Local Engineers (Sub-Engineers).
(4)	Security bonds for the due performance of duties of Govt. servants :	
	(a) Full powers in respect of his office staff.	By the Chief Engineer. Local Administration and Public Health.
	(b) Full powers in respect of his office staff.	By the Sanitary Engineer or Superintending Engineer.
	(c) Full powers in respect of his office staff.	By the Executive Engineer, Public Health, C.I.B. Dist. Water Works and Well Sinking Division.
	(d) Full powers in respect of his office staff.	By the Local Engineers (Sub-Engineers).
(5)	Leases for grazing cattle and of grass and usufruct of—	
	(a) Full powers.	By the Chief Engineer, Local Administration and Public Health.
	(b) upto Rs. 5,000/-.	By the Sanitary Engineer or Superintending Engineer.
	(c) upto Rs. 1,000/-.	By the Executive Engineer, P.H., C.I.B. Dist. Water Works & Well Sinking Division, Divl. Engineers Local Admn. (Asst. Engineer rank).
(6)	Lease of houses, land or other immoveable property and their re-conveyance :	
	(a) Full powers.	By the Chief Engineer, Local Administration and Public Health.
	(b) upto Rs. 50,000/- (value of property).	By the Sanitary Engineer or Superintending Engineer.

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	(c) upto Rs. 5,000/- (value of property).	By the Executive Engineer, Public Health, C.I.B. Dist. Water Works and Well Sinking Division.
(7)	Bonds of auctioneers and security bonds for the due performance and completion of works.	
	(a) Full powers.	By the Chief Engineer, Local Admn. And Public Health.
	(b) upto Rs. 2,50,000/- (value of property to be auctioned and security deposited by the auctioneer).	By the Sanitary Engineer or Superintending Engineer.
	(c) upto Rs. 25,000/- (value of property to be auctioned and security deposited by the auctioneer).	By the Executive Engineer, Public Health, C.I.B., Dist. Water Works and Well Sinking Division.
(8)	Agreements relating to the loan of tools and plants to contractors and others :	
	(a) Full Powers	By the Executive Engineers, Public Health, C.I.B. District Water Works and Well Sinking Division, the Divl. Engineers, Local Admn. (Asst. Engineer's rank) the local Engineers (Sub-Engineer's).
Note :—(l) The authorisation to Divisional Engineers, Local Administration is in respect of deposit or contribution works only and not in respect of works of local bodies. In the later cases, he is a recommendatory authority and does not wield powers of acceptance of tenders. Hence now powers of executing contract deeds. (2) Executive Engineers of the Corporations being only recommendatory authorities in respect of tenders, powers of executing contract deeds shall be exercised by the Commissioners concerned as per the enactments.		
66.	(a) Tenancy agreements in respect of private buildings require for the occupation of the Local Fund Audit.	By the examiner of Local Fund Accounts, Andhra Pradesh.
	(b) Indemnity Bonds for obtaining duplicate B.Ds. for repayment of C.D. under the Additional emoluments compulsory Deposit (LAEs) Scheme, 1974.	Director of Local Fund Audit, Andhra Pradesh, Hyderabad. [G.O.Ms.No. 665, Dt.13-11-1978]

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67.	Tenancy agreements in respect of private buildings required for the occupation of Hindu Religious & Charitable Endowments (Admn.) Department.	By the Commissioner, Hindu Religious and Charitable Endowment (Admn.) Department.
68.	Mortgage deeds executed in respect of granting Financial assistance under the Madras Cottage Industries Loans and Subsidiary Rules, 1948.	By the Asst. Director of Industries, by the Joint Director of Industries or the Deputy Director of Industries in case the loans are sanctioned by them.
69.	Agreements and mortgage bonds in respect of advances for the purchase of motor conveyances to officers under the control of the Board of Revenue (Settlement of Estates) and to the Chairman or Members of the Tribunals constituted under the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948.	By the Secretary, Board of Revenue, Andhra Pradesh.
69A.	Lease deeds for the occupation of private building by Collectorates, Offices of Revenue Divl. Officers, Tahsildars' offices and Deputy Tahsildar's offices.	By the Secretary, Board of Revenue. [G.O.Ms.No. 399, Dt. 15-3-1966] By the District Collector. [G.O.Ms.No. 1275, Dt. 17-10-1966]
69B.	Lease deeds for the occupation of private buildings by the offices of Spl. Collectors, Spl. Deputy Collectors, Land Acquisition and Rehabilitation Units, and their subordinate offices under the Nagarjunasagar, Srisailam and Pochampad Projects.	Special Collectors, Nagarjunasagar, Srisailam and Pochampad Projects. [G.O.Ms.No. 653, Dt. 7-8-1970]
70.	Lease deeds for the occupation of private buildings required by the Judicial Dept. in their respective jurisdiction.	By the District Judges and District Magistrates (Judicial).
71.	Agreements in respect of estimates approved by the Competent authority.	By the State Port Officer.
72.	Signing letters of consent for the extension of the automatic non-	By the Joint Registrar of Co-operative Societies.

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	forfeiture protection to the insurance policies assigned to the Governor by the Co-op. Housing Societies.	
73.	Agreements to be entered into with ryots in connection with the scheme for the sinking of small tube wells with filter points in the districts in the Andhra Area of the State.	By the concerned Assistant Agricultural Engineers and Agricultural Engineers.
74.	Contracts of agreements in respect of supplies of coal to the Govt. Electricity Dept. for which tenders have been accepted by the Chief Engineer (Electricity).	Chief Engineer for Electricity and Add!. Chief Engineer for Electricity upto 31-3-59 and Chief Engineer, Electricity Projects and Chief Engineer, Electricity Board from 1-4-1959. [G.O.Ms.No. 1709, G.A.(Ser-C), Dt. 1-12-59]
75.	Agreements relating to the medical institutions for supply of dietary articles and other stores mentioned below, provided the tenders on the basis of which the agreements are to be executed have been accepted by the competent authorities.	By the Heads of the Medical Institutions concerned.

I. DIET STORABLE

Coke	Gingelly Oil	Vermicelli
Charcoal	Coconut Oil	Sago
Rice	Coffee-powder	Tea
Idli	Biscuits	White Salt
Jaggery cane	Garlic	Vinegar
Sugar-brown and white	Mustard (Country)	Cumin Seed
Dhall	Turmeric	Essence of Coffee
Firewood	Vendium	Essence of Vanila
Tamarind	Asafoetida L.G. Brand	Essence of Almond
Chillies	Arrowroot Powder	Horlicks, Malted Milk
Coriander	Barely	Nutmeg, Apricots
Pepper	Corn Flour	Quaker Oats
Blackgram	Maida	jam

II. DIET PERISHABLE

Bread-brown & white	Apples	Sweet Bread
Butter	Limes	Sheep's feet
Milk	Oranges	Bacon
Chicken or fowl	Sathukodies	Ham
Fish	Plantains	Cream
Mutton with bone and without bone	Plgeons	Liver
Eggs	Duck	Chillies Green
Vegetables-Country & European	Prawns	Ginger Green
Coconut	Mutton soup	Rex jelly
Onions	Brain	Mangoes
Tomatoes	Kidney	Grapes blue
Potatoes	Tongues	

III. NON-DIET STORABLE

Baskets	Bees was	Toilet paper
Brooms	Sand paper	Razor blades
Coconut for scrubbers	Emery paper	French polish
Leaf umbrella	Screws	Galvanised wire gauge
Pate meats	Wire nails	French Chalk
White-washing brushes	Putti	Soda ash
Chatties	Glue	Bleaching powder
Goglets & Goglet covers	Glasso Polish	Country washing
Water pots	Wiremesh	Incense
Linseed oil	Twine	Soapnuts
		Crystal soda, white

IV. BEDDING, CLOTHING, ETC.

Reel thread	Ball thread	Marking nuts
Buttons	Indigo	Thread
Needle packets	Napthalene balls	Soda water
Singer Sewing needles	Cow-dung cakes.	

	(1)	(2)
76.	Agreement executed in prescribed form by the non-official originations receiving grants-in-aid from the State Govt. for the removal of untouchability	By the Director of Social Welfare.
77.	All deeds and instruments relating to any matters connected with the Legislator's Hostel, Hyderabad.	By the Secretary and Deputy Secretary to the State Legislature.
78.	All deeds and instruments relating to matters connected with the Canteens, etc., in colonies A' & 'B' Kurnool.	By the Revenue Divisional Officer, Kurnool.
79.	"All agreements and mortgage bonds in respect of advances sanctioned to a Govt. servant for the purchase of a motor conveyance and for the celebration of his marriage or that of his son or daughter".	By the Heads of Depts. concerned. In respect of Depts. of the Secretariat, by the Asst. Secy. in-charge of establishment matters designated by the concerned Secy. to Govt., or the Chief Secy., as the case may be. By the Dy. Secy. (Protocol) in the case of advances sanctioned to the Judges of the High Court of the A.P. Officers of the All India Services, Dist. and Sessions Judges, Officers of the State Civil Services acting in lAS. cadre posts, non-cadre Dy. Secretaries to Govt. and Officer in-charge, Non-I.S.F. Records office and its staff. [G.O.Ms.No. 713, G.A. (Ser.-C), Dt. 19-10-1975].
79A.	All agreements and mortage bonds in respect of advances sanctioned to a Govt. servant for house building purposes.	By the Heads of Departments concerned. In respect of Depts. of the Secretariat by the Asst. Secy. incharge of establishment matters designated by the concerned Secy. to Govt. or the Chief Secy. as the case may be. By the Dy. Secy. (Protocol) in the case of the advances sanctioned to the Judges of the High Court of A.P., Officers of the All India Services, Dist. and Sessions Judges, Officers of the State Civil Services acting in lAS cadre posts and non-cadre Dy. Secretaries to Govt., and Officers in-charge, Non-ISF-Records Office and its staff. In respect of Officers working in the Board of Revenue, Secretary Board of Revenue.

	(1)	(2)
		In respect of the Officers working in the Commercial Taxes Dept. the Secy. to the Commnr, of Commercial Taxes, A.P.
80.	All instruments relating to the execution of all kinds of works connected with Community Projects Programme to the extent to which powers have been delegated in G.O.Ms.No. 2449, (Public Community Projects), Dt. 15-10-52 & G.O.Ms.No. 821. Home (CPA), Dt. 9-6-1954.	All Collectors, Project Executive officers and all Block Development Officers. [G.O.Ms. No. 60, G.A. (Ser.-C), Dt. 17-1-72, G.O.Ms.No. 792, G.A. (Ser.-C), Dt. 7-7-72, G.O.Ms.No. 760, G.A. (Ser.-C), Dt. 3-5-76, G.O.Ms.No. 766, G.A.(Ser.-C), Dt. 14-11-77, G.O.Ms.No. 712, G.A.(Ser.-C), Dt. 9-10-79]
81.	Contracts and assurances of property in pursuance of the grant of loans to ryots form the funds provided under Community Development Programme, in the case of blocks where Panchayat Samithis are not constituted.	By the Project Executive Officers/Block Development Officers concerned. [G.O.Ms.No. 1809, G.A. (Ser.-C), Dt. 15-12-1962].
82.	Contracts and assurances of property in pursuance of the grant of loans to ryots from the funds provided under Community Development Programme.	By the Block Divl. Officers employed under Community Development programmes if the amount does not exceed Rs. 500/- and by Collectors of Srikakulam and Chittoor, if the amount of loan does not exceed Rs. 5,000.
83.	Agreements in Andhra Financial Code Form No. 9, for the supply of furniture and other stores for the Judicial Department.	By the Registrar of High Court and the District Judges.
84.	Lease deeds in the Form prescribed by Appendix XIII of Public Works Department Code in respect of chambers, garages and the like attached to High Court Buildings.	By the Registrar of High Court.
85.	Agreements with ryots for the sale on hire purchase system of tractors and implements.	By the concerned Deputy Director of Agriculture.
86.	Contracts, deeds and other instruments for the purchase of articles required by the Printing, Stationery and Stores Purchase Department indented through the	By the Director, Printing, Stationery and Stores Purchase Department (Stores Purchase Wing). [G.O.Ms.No. 168, G.A. (Ser.-C), Dt. 20-3- 1969]

	(1)	(2)
	Stores Purchase Wing of the Printing, Stationery and in respect of departmental rate contacts finalised by the Stores Purchase Wing.	
86A.	Annual Maintenance Contract in respect of modern office equipment like Computer & its peripherals, Plain Paper Copiers, Electronic Type-writers etc., and to sanction and make payment in accordance with the norms and terms and conditions prescribed by the A.P. Technological Services.	Full powers to all Heads of Offices subject to availability of Budget Provision. [Vide G.O.Ms.No. 107, Fin. & Plg. Department Dt. 17-3-1990]
87.	Contracts and other instruments on behalf of the Selling Agency of Singareni Colleries Company Ltd.	By the Operative Director, Singareni Colleries Company Ltd.
88.	Contracts and other instruments relating to A.P. Power Alcohol Factory, Shakkarnagar.	By the Hyderabad Construction Company Limited, Hyderabad.
89.	Receipts to be issued to the hire purchaser when he pays of all dues in full settlement of the transaction in respect of the supply of tractors and implements under hire purchase system.	By the District Agricultural Officers.
90.	Community Development Programme — Acceptance of gifts of lands and other immoveable property offered by the beneficiaries in connection with the execution of works under the Community Devpt. Programme and registration of the gift deeds under the "Transfer of Property Act, 1882", in the case of blocks where Panchayat Samithis" are not constituted.	By the Collectors of Districts.
91.	Tenancy agreements in respect of building or buildings required for housing the office of the Director of Controlled Commodities.	By the Director of Controlled Commodities and Additional Director of Industries and Commerce.

	(1)	(2)
92.	Signing of Agreements Bonds executed by the Weavers' Co-op. Societies relating to the grant of loans towards working capital and share capital to the Weavers' Co-op. Societies out of the Cess Fund.	By the Handlooms Development Officer and Superintendents of Industries of districts.
93.	Signing of Lanka Indentures of East Godavari District.	By the Personal Assistant to the Collector, East Godavari District.
94.	Maximum amount of loan in respect of which the officer can execute agreements :	
	Rs. 200/-.	Naib Tahasildar in-charge of a Mahal.
	Rs. 200/-.	Tahsildar.
	Rs. 1,000/-.	Deputy Collector.
	In excess of Rs. 1,000/-.	Collector.
95.	Contracts, deeds and other instruments connected with the execution of all kinds of work relating to the Archaeology Dept. and the Govt. Museum.	Director of Archaeology and Museums. [G.O.Ms.No. 609, G.A. (Ser.-C), Dt. 8-5-61]
96.	Instruments relating to acceptance or release of pledge in respect of National Savings Certificates, National Plan Defence Certificates & Postal and National Savings Bank Account.	By Gazetted Officers of State Government. [G.O.Ms.No. 870, G.A.(Ser.-C), Dt. 13-6-65 and G.O.Ms.No. 970, Genl. Admn. (Ser.-C), Dt. 4-9-1963].
97.	Omitted.	[G.O.Ms.No. 460, G.A.(Ser-C), Dt. 29-3-65].
98.	Lease deeds in respect of buildings requisitioned by any 'authorised officer' under Sec. 3 of the A.P.Buildings (Lease. Rent & Eviction) Control Act, 1960.	By the "Authorised Officer" as defined in clause (ii) of Section 2 of the Act. [G.O.Ms. No. 291, G.A. (Ser.-C), Dt. 25-2-1965]
98A.	Lease deeds in respect of Lands leased under the Sec'bad Land Admn., Rules of 1355 Falsi.	By the State Officer, Sec'bad as defined in Rule 2(d) of the Sec'bad Land Admn. Rules, 1355 Falsi. [G.O.Ms.No. 776, G.A. (Ser.-C), Dt. 18-11-1975].
98B.	Lease deeds in respect of NonI.S.F. lands in Hyderabad.	By the Collector, Hyd. District. [G.O.Ms. No. 50, G.A. (Ser.-C), Dt. 27-3-1965]

	(1)	(2)
99.	Tenancy agreement with private parties in respect of buildings taken on rent for the occupation of the Office of the Tribunal for Disciplinary Proceedings.	By the Chairman, Tribunal for Disciplinary Proceedings. [G.O.Ms.No. 421, G.A. (Ser.-C), Dt. 27-3-1965]
100.	Bonds executed by the Leaders of Burrakatha Parties, Harikatha Parties and Suddulu Troups of each district at the time of their appointment on Contract.	By the Deputy Director (Plan Publicity) Information and Public Relations Department. [G.O.Ms.No. 94, G.A. (Ser.-C), Dt. 28-1-66]
101.	Agreements with the authorised packers in connection with the Grading of Ghee in the State owned Ghee Grading Laboratories.	By the concerned Chemist of the State Owned Ghee Grading Laboratory. [G.O.Ms.No. 1088, G.A. (Ser.-C), Dt. 20-8-1966]
102.	Agreements in respect of transactions relating to fertilisers and for taking a private building on rent at Madras.	Liaison Officer (Fertilisers) at Madras. [G.O.Ms.No. 1386, Genl. Admn. (Ser.-C) Dept., Dt. 18-11-1966].
103.	Instruments relating to acceptance or release of pledge in respect of Postal Savings Certificates and Post Office Savings Bank Acct. as security.	By Gazetted Officer of the State Govt. who for due performance of their duties are required to accept and realise securities. [G.O.Ms.No. 233, Dt. 10-3-1967]
103A.	Deed of Agreement for repairs to Govt. Motor Vehicles with the workshops.	District Collectors and Dist. Revenue Officers. [G.O.Ms.No. 617, Dt. 22-7-1970]
104.	Tenancy agreement in respect of the buildings required for the occupation of offices Director of Mines and Geology and his subordinates.	Director of Mines & Geology. [G.O.Ms. No. 938, G.A. (Ser.-C), Dt. 30-10-1967].
105.	Operation on the security deposits obtained from the field staff of the former Integrated Milk Project/Dairy Devpt. Depts. as a measure of security to the Govt. money being handled by them and deposited in the Post Office Savings Bank Accounts in the case of following Units shall be entrusted to the officers specified against them :	

	(1)	(2)
	Central Dairy, Hyderabad.	Genl.Manager, Regnl. Manager, Hyderabad.
	Milk Powder Factory, Vijayawada.	Genl.Manager, Regnl.Manager, Vijayawada.
	Nellore Dairy.	Manager, Intensive Milk Supply Scheme, Nellore.
	Rajahmundry Dairy.	Manager.
	Visakhapatnam Dairy.	Manager.
	Mydukur Dairy.	Manager.
	Chittoor Dairy.	Manager.
	Milk Cooling Centres, Srikakulam	Manager.
	Milk Cooling Centres, Rambhadrapuram	Manager.
	Nizamabad Dairy.	Manager.
	Karimnagar Dairy.	Manager.
	Milk Cooling Centre, Anantapur.	Manager.
	Anantapur Dairy.	Manager.
	Warangal Dairy.	Manager.
	Milk Cooling Centre, Mulug.	Manager.
	Milk Cooling Centre, Nirmal.	Manager.
	Milk Cooling Centre, Kothagudem.	Manager.

APPENDIX 5

[See Chapter V, Article 63]

POWERS OF SUBORIMNATE AUTHORITIES TO SANCTION THE CREATION OF ADDITIONAL ESTABLISHMENTS

The statutory rules by which the Government have delegated powers to heads of departments and other authorities to create temporary posts are contained in the Andhra Pradesh Services Manual. The powers delegated by the Government in regard to posts not covered by statutory rules are specified below except those relating to menials paid from contingencies, work-charged establishment and section writers for which see Appendices 7, 12 and 15 respectively—

Sl. No.	***Department and the authority to which power is delegated***	***Extent of powers***
(1)	(2)	(3)
Forest Department :-		
1.	Chief Conservator	To sanction temporary establishments subject to the following conditions :- (1) the period for which a temporary post is created should not exceed one year, and (2) the pay fixed for any such post should not exceed Rs.100 a month.
Note:—The Chief Conservator, may if he considers it expedient in a particular district subject to a maximum limit to the monthly expenditure that may be incurred and leave it to the Conservator to make such alterations as he may from time to time consider necessary in the scale of the establishment.		
Revenue Department :-		
2.	Board of Revenue.	(1) To sanction the permanent or temporary revision of village establishment employed under the provision of the Madras Proprietary Estates Villages Service Act, 1894 (Madras Act II of 1894). (2) To sanction the permanent revision of, or temporary additions of village establishments in ryotwari tracts, subject to the following conditions : (a) the standard scale laid down for these establishments should be strictly followed, and any proposal to exceed this scale should be submitted for the order of the Government.

(1)	(2)	(3)
		(b) no individual scheme costing more than Rs. 3,000/- a year should be sanctioned; and (c) all increases of establishment sanctioned under this delegation should be reported annually to the Government. (3) To sanction the permanent or temporary reduction of village establishment in ryotwari villages, subject to the condition that no class or grade of village officers or menials is abolished.
3.	Collectors.	(1) To sanction temporary establishments, when necessary for the appraisement, division or determination of produce in proprietary estates. (2) To engage temporary Process-Servers for collection work under B.S.O.No. 46(2) and pay them at the market rate, subject to the expenditure on that account in a taluk should never exceed the total receipts under process fees in that taluk. (3) To engage temporary shroffs by the day in treasuries and sub-treasuries which don't transact their cash business through the bank, whenever it is found necessary to employ them, and to dispense with their services as soon as it becomes unnecessary to retain them. Shroffs so engaged should be paid a salary of Rs. 41/- in the scale of 41-2-65 with the usual dearness and other allowances admissible under rules. [Memo.No. 20193/A/Accts./60-1, Dt.24-1-1961]. (4) To sanction under Sec. 23 of the Court Fees Act, 1870 (India Act VII of 1870), posts of process amins and peons required in their own offices and the offices subordinate to them subject to the following conditions (a) the cost of an establishment should be covered by the amount of the fees levied on procees served and executed; (b) the rate of pay of amins employed as process-server should be Rs. 21/- to

(1)	(2)	(3)
		Rs. 23/- a month and the rate of pay as peons similarly employed should be Rs. 13 ½ to Rs.15/- a month; and (c) each Collector should submit an annual report to the Board of Revenue in the prescribed form. (5) To appoint one temporary clerk for one month in the magisterial section of their office for the renewal of arms licences, when the number of licences to be renewed exceeds 600. When more than one clerk is needed and/or the period of employment of the additional staff is more than one month, they should obtain the prior sanction of the Government. (6) To sanction temporary addition to village establishment in ryotwari tracts subject to the following conditions— (a) The standard scale laid down for these establishments should be strictly followed and any proposal to exceed this scale should be submitted for the orders of the Government through the Board of Revenue. (b) The period of sanction does not exceed 3 months in the case of districts where the kist season extends to 3 months, and 4 months in the case of districts where the kist season extends to 4 months. Where the period of sanction exceeds three months or 5 months as the case may be, proposals should be submitted for the orders of the Board. [MemoNo. 72083/Accts./65-1 2, Dt. 11-6-1968].
3A.	Scheduled-Areas Agents to the Govt. Visakhapatnam and East Godavari.	To employ temporary process server establishments in the Courts of the Agency Munsifs and Agency Divl. Offices, provided that the cost of the establishment is covered by the receipts from process fees and that the pay of a process- server in any particular case does not exceed Rs. 15/- a month for not more than one third of the

(1)	(2)	(3)
		process-servers in each court and Rs. 114/- a month for the rest of them.
	Electricity Department :-	
4.	Chief Engineer for Electri- and Chief Operation Engineer.	To create posts of lower division clerks and city bill collectors for a period of one year subject to the following conditions :— (i) Sanction is limited to one lower division clerk for every 450 services and one bill collector for every 100 services an extra bill collector being employed for 300 to 400 services; and (ii) Expenditure to be met from lumpsum, provision in the budget.
5.	Chief Engineer for Electricity	To sanction posts of Junior Engineers, Supervisors (Mechanical), (Electrical) or(Civil) for 3 months in each case, expenditure being met from provision under "Establishment" in sanctioned construction estimates.
	Police Department :-	
6.	District Superintendent of Police (if called upon by Dist. Magistrates to do so).	To sanction additional Police establishments for plague-duty under Order 24 of the Plague Standing Orders.
	Industries Department :-	
7.	Director of Industries and Commerce.	To sanction the creation of a post of Lower Division Clerk for a period not exceeding three months, the number of such posts to be sanctioned in a year being restricted to six. To sanction the creation of the post of a special supervisor of Industries. One Lower Division Clerk and peon for each district when the number of loan applications under Cottage Industries Loans and Subsidiary Rules, 1948 exceeds 100. To sanction temporary establishment on a pay in the scale of Rs. 24-1-321/2-35 for stamping Weights & Measures within the limits of the receipts on that acct.
	Treasuries and Accounts Department :—	

(1)	(2)	(3)
8.	Director of Treasuries and Accounts.	To engage temporary shroffs by the day in treasuries and sub-treasuries which do not transact their cash business through the Bank, whenever it is found necessary to employ them and to dispense with their services as soon as it becomes necessary to retain them. Shroffs so engaged should be paid at the rate of Rs. 41/- a month but daily wages at the rate of Rs. 1.37 paise a day should be paid for short period if it is more economical to do so. [Memo.No. 68 198/Accts./60-2, Dt. 19-8-1960]
	Social Welfare Department :-	
9.	Director of Social Welfare Director for the Welfare of Handicapped).	To sanction the continuance of Government (and Hostels with the existing staff, yearly, subject to the condition that any increase or decrease in strength in any hostel or sanction of additional expenditure towards any item should have the prior approval of Govt. [To sanction the continuance of Government Homes/Hostels for the handicapped with the existing staff yearly subject to the condition that any increase or decrease in strength in any Home/Hostel or sanction of any additional expenditure towards any item should have the prior approval of Government]. [Memo.No. 37188-A/1126 Accts./65-1, Dt. 2-7-65 and G.O.Ms.No. 126, Fin. & Plg., Dt. 16-5-1988].
	Transport Department :—	
10.	Transport Commissioner	To sanction the creation of one post of Superintendent, four posts of Upper Division Clerks, six posts of Lower Division Clerks and two posts of peons for a period not exceeding one month in the Office of the Secretary Regnl. Transport Authority, Hyd., for the issue of Taxation licenses for owners of Motor Vehicles without delay at the beginning of each quarter. [Memo.No. 64509/113 1/Accts/66-2, Dt. 27-1-1967]
	Public Works Department :—	
11.	Chief Engineer Irrigation Branch, Excepting Public Works Department-Projects Wing & Roads & Buildings.	1. To sanction one temporary supervisor! Junior Engineer for a period not exceeding three months for the following categories of works with costs noted against each :

(1)	(2)	(3)
		(a) Major concentrated works costing Rs. 2.4 lakhs and above. (b) Major scattered works costing Rs. 1.8 lakhs and above. (c) Major scattered works costing Rs. 1.2 lakhs and above. 2. To sanction I temporary sub-division with 1 Asst. Engineer, 3 Supervisors, required ministerial staff and last grade staff for a period not exceeding 3 months for the following categories of works with costs noted against each (a) Major concerned works, costing Rs. 1.2 lakhs and above. (b) Major scattered works costing Rs. 7.2 lakhs and above. (c) Minor scattered works costing Rs. 6 lakhs and above.

N.B. :—The expenditure on staff shall be with the limit of 7 ½ % of all amount of estimate for works and the hinds provided in the year. The above powers are applicable in the case of construction works and not of maintenance works.

[Memo.No. 33705/474/Accts./71-5. Dt. 21-7-1 972].

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APPENDIX 6

[See Chapter V. Article 71]

COMPTROLLER AND AUDITOR-GENERAL'S DIRECTIONS FOR THE PREPARATION AND SUBMISSION OF THE ANNUAL ESTABLISHMENT RETURNS

1. The detailed statement of permanent non-gazetted establishment, commonly known as the Annual Establishment Return, will be prepared in Form 4. It will show accurately the establishment as it exists on 1st March.

Note : — No return is required in respect of a non-pensionable establishment.

2. The particulars in respect of all members of the establishment holding permanent posts, whether on duty or absent on foreign service, leave or deputation, or in temporary posts elsewhere or under suspension or in transit to another office, should be entered in the appropriate columns, with the exception of the following classes of Government Servants

(a) Government servants for whom records of service are maintained in the Audit Office.

(b) Government servants for whom service books are not required to be maintained.

Local Ruling

The establishments shown below not be included in the Returns :—

I. Dispensary Establishments, except Government Medical Subordinates, wholly maintained by Municipalities and other private funds.

II. Establishments for stamping weights and measures.

III. Copying Establishments of Courts except Superintendents, Assistant Superintendents, Examiners and Readers, whose names must be inserted with all particulars as in the case of Regular Office Establishments.

IV. Menial servants attached to survey parties, whose service is not longer than two years. When, however, the name of any such servant is for the first time introduced, the original date from which his service has been continous should be mentioned.

Note (1) :—An establishment the duties of which are not continuous but are limited to certain fixed period in each year (Article 369, Civil Service Regulations) should be included in the return.

Note (2) :—Annual returns of establishments should also be submitted in the following cases :

(a) Appointments declared pensionable under Article 258 of the Local Fund Code.

(b) Enrolled Government vaccinators employed under local bodies.

(c) Local Fund servants who contribute for pension under Article 802, Civil Service Regulations.

3. The return should show accurately the sanctioned scale of permanent establishment and so will include every post whether filled or not. If a post be vacant, the word “Vacant” should be set against it in the column “Name of incumbent.”

Posts sanctioned but not filled should be detailed at the foot of the return.

4, There should be a separate return for each permanent establishment and not more than one establishment should be exhibited on a single page.

5. The names should be entered in order of sections of the establishment. There should be a separate total for each section and a grand total for the whole establishment.

Local Ruling

When there are several posts in the same cadre, the names of the men holding permanent posts should be arranged in order of seniority in accordance with Service Rules.

6. (a) In column I, the general orders should be entered once only; any other order should be entered against every entry which it supports.

(b) The date to be entered in Column 2 is the date from which the Government servant has held the post continuously in an officiating provisionally substantive or substantive capacity as the case may be.

(c) Personal pay should be shown on a separate line immediately below the entry of pay in Column 8, the orders of the competent authority sanctioning it being quoted in Column I.

If the pay entered in Column 8 includes an increment allowed with effect from 1st March the entry should be checked with the increment certificate which would accompany the March bill.

Local Ruling

The date of birth by the Christian era should be given in Column 4 and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of clerical error, only under the orders of the Government. This power may be exercised in the case of non-gazetted Government servants by heads of departments and also by all Collectors of districts, Superintending Engineers and District and Session Judges.

7. When the pay of an individual Government servant is met partly by the Government and partly by local or other funds, the whole pay should be shown in the return and the portion payable from each source specified in a footnote.

8. The name of a Government servant officiating in a post and the amount of additional pay for officiating drawn by him need not be down unless the additional pay for officiating counts for pension.

In the case of an establishment on a time-scale of pay the names of all Government servants not belonging permanently to the cadre but officiating in permanent posts or holding temporary posts should be included with an indication of the nature of the vacancies they fill.

If the officiating incumbent holds a permanent post on another establishment, the fact should be stated and the entry should be supported by a certificate from the head of that other establishment.

Comptroller and Auditor General's Ruling

(a) Under Article 370, Civil Service Regulations, service in a temporary post counts for pension if the post eventually becomes permanent and under Article 371, Civil Service Regulations, a Government servant without a substantive appointment officiating in a post which is vacant or the permanent incumbent of which does not draw any part of the pay or count service may, if he is confirmed without interruption in his service, count his officiating service. As the Annual Establishment Returns are intended primarily for verification of service for pension, the names of all temporary and officiating Government servants to whom the two Articles mentioned above apply should be included in the return in order that their service for pension may be verified.

(b) The Annual Establishment Return is also utilized for purposes of audit of pay bills of establishments on time-scales of pay, and to achieve this end it is necessary that it should include the names of men holding temporary Posts or officiating in permanent

posts on the 1st March of the year to which the return relates, in order that the dates of actual of their increments may be checked by the audit office.

Local Ruling

In the case of a Government servant with substantive post in a permanent establishment who is appointed to officiate in another permanent post, the additional pay counts for pension only when the later appointment is substantively vacant, or is temporarily vacant in consequence of the absence of the substantive incumbent on extraordinary leave or on transfer to foreign service and the officiating incumbent is allowed to draw the full officiating pay or salary admissible under the rules.

9. If a Government servant on the establishment has attained the age of compulsory retirement, the number and date of the orders of the competent authority permitting his retention in service should be quoted in a note at the foot of the return. The period for which extention has been authorised or for which leave beyond the age of compulsory retirement has been granted should also be mentioned. If no orders for his retention have been received the number and date of the application for sanction to his retention should be noted.

10. A statement in Form 5 should be appended to the return, showing with relevant particulars the names which did not appear in the return of the previous year and those which appeared in the return of the previous year but are now omitted as well as the names of Government servants who were on leave or under suspension during the previous year.

If a Government servant was transferred more than once in the preceding year the name of each office and posts in which he was employed during the year should be mentioned with dates in Column 2 of the statement.

Local Ruling

When the new names given in Form 5 includes those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished. In the case of any who have been under suspension during the previous year a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension. The name of a Government servant who is in transit to another office on the 1st March should be shown in the return of the office from which he has been transferred with a note that he is in transit.

11. As the return will be the Chief authority by which pension claims will be tested later, both the statements (Form 4 and 5) should after completion be checked carefully with the service books and certificate of this check should be endorsed on each.

Local Ruling

A certificate of this comparison should be endorsed on the return thus “Compared with service books and found to agree. A further certificate to the following effect should also be furnished”. The service book of every Government servant in respect of whom a service book is required to be maintained has been verified and the fact of such verification recorded in the service book.

12. In the case of establishment borne on a State amalgamated cadre separate returns should be f1mished to the Controlling Officer who should consolidate them into one return. The certificate of comparison with service books on the consolidated return should be as follows :—

"Certified by Heads of Offices to have verified with service books".

Local Ruling

The annual establishment return showing details of all establishment borne on a State or amalgamated cadre should be furnished by the 15th March to the Controlling Officer who should consolidate them into one statement and forward it to the Accountant- General, by the 15th April in each year. The above establishments should be excluded from the return due for submission to the Accountant-General direct by the various officers under the Government.

13. The return should be transmitted to the Accountant-General as early as possible after 1st March, and, in any case, not latter than 15th April.

Note :—In the case of establishments on time-scale of pay, the Accountant-general may require the submission of the return in duplicate.

Local Ruling

The dates for the submission of the return referred to in this direction have been modified to those mentioned in Article 71 to suit local requirements.

A duplicate return in Form 4-A should be sent to the Accountant-General in respect of establishments on time-scale rates of pay.

14. These directions apply equally in respect of Local Fund establishments, the claims to pension for which are submitted to the Accountant-General for verification of service and report.

Miscellaneous Local Ruling

1. The annual returns for Medical Subordinates lent to local for municipal bodies in each district should be prepared by the Director of Medical Services who will forward them to the office of the Accountant-General with certificates referred to in Direction 11.

2. Each District Educational Officer and Inspectress of Schools will submit, under his or her counter-signature, a return for each Government school in his or her division.

3. Serial number must be given (in the column provided for the purpose) against each appointment in the detailed statement of establishment and the number so given should be entered along with name of the individual concerned in the statement of the names, deputation, etc.

4. In the duplicate copy of the annual returns in the prescribed form, the remarks, "un-passed not exempted" and "un-passed exempted" should be made against the names of clerks who have not qualified themselves under the Public Service Notifi-

cation. A note of the number and date of the order exempting them from the Examination rules in cases where they have been so exempted should also be made.

5. In cases in which orders have been passed that certain (unpassed but exempted) clerks, should not be promoted beyond certain specified rates of pay or scale of pay in which each is placed a note to that effect should be made, the number and date of such orders being quoted.

6. The names of all persons holding temporary posts or officiating in permanent posts on 1st March of each year should also be shown in the March returns below the names of all permanent incumbents. See Direction 8 above. The procedure detailed in instructions Nos. 4 and 5 above should be followed in each case.

7. To facilitate the preparation of the returns showing communal representation in public services by heads of offices and departments under the control of the Government, the community to which each incumbent belongs should be indicated by an abbreviation in brackets after his names in the detailed statement of permanent establishments (Form 4). The abbreviations are—

B. Brahmins	E. Non-Asiatics or Anglo Indians.
N. Non—Brahmin Hindus	C. Indian Christians.
SC. Scheduled Castes	O. Others.
M. Muhammadans.	

8. The following subsidiary instructions are given in order that the returns may be submitted without mistakes—

(1) Pay should be shown against the names of permanent incumbents and not against those of acting men.

(2) In the column ‘pay of post’ the scale of pay should be shown thus 35-35- 1 1/2-50- -60; 60-4-80; 80-4-120. The pay of Government servants on fixed scale of pay should also be shown in this column. If a Government servant elects to remain under the old scale of pay (vide Fundamental Rule 23) the fact of such election should be noted against the name of the incumbent in red ink.

(3) Slips of papers should not be attached at the foot of the returns, but if space is found insufficient, applications should at once be made to the Director of Government Press for a sufficient number of additional sheets for insertion in book form. In case where more than one sheet is required to be used, care should be taken to have the sheets stitched in book form before the entries are made therein.

(4) No entries should be made in the blank space in the middle of Forms 4 and 5, as the space is intended for stitching when the returns are bound in the office of the Accountant-General.

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APPENDIX 7

[See Chapter VI, Article 93]

SPECIAL RULES, RESTRICTIONS, ETC., REGARDING PARTICULAR ITEMS OF CONTINGENT EXPENDITURE

Sl.No.	***Description of the Expenditure***	***Special rules, restrictions etc.,***
(1)	(2)	(3)
1.	**Agriculture—** Experimental cultivation.	Officers of the Agriculture Department may incur or sanction expenditure on experimental cultivation to the extent indicated below :
	Authority	Extent of delegation.
(a)	Director of Agriculture.	(i) Purchase of dead-stock including machinery and tools for use at the Research Stations, including the Central Farm. Rs. 500/- both for articles manufactured in India and not manufactured in India. Rs. 1,000/- for articles manufactured in India and Rs. 500/- for articles not manufactured in India. (ii) *Hire of agricultural machinery* :—The Maximum limit is Rs. 50/- a month. (iii) *Purchase of land* :—No land should be bought without the Government's special sanction (See Item 32). (iiiA) Award of compensation to ryots or loss of produce occasioned by trial plots in their lands for testing the performance of new strains of seeds. The maximum limit is Rs. 100/- in each case. (iv) *Free supply of seeds and chemicals* :—The free supply should be restricted to bona fide poor ryots in the State and the cost should not exceed Rs. 35/- a year for each district and in respect of each of the articles namely seeds and chemicals. (iv-A) *Villager's Calender* —Expenditure in connection with the preparation of the Telugu Almanacs for the Calendar should be limited to Rs. 25/- each for a year.
(aa)	Jt. Director of Agriculture,	

(1)	(2)	(3)
		(v) All other charges :—Full powers.
Note (1) :—The Director of Agriculture may also sanction the sale of animals of any kinds, including poultry, Plgs, and sheep without limit. ***Note (2)*** :—The Director of Agriculture and Fisheries may incur an expenditure upto Rs. 1,000 (Rupees one thousand only) at a time, towards the purchase of dead-stock including machinery and tools for use in all offices and for all purposes in addition to experimental cultivation. [Memo.No. 69281/Ex-C/56-1, Fin., Dt. 10-10-1956].		
(b)	Deputy Director of Agriculture.	(i) *Free supply of seeds* :—The free supply should be restricted to bona fide poor ryots in the State and the cost should not exceed Rs. 35/- a year for each district in the division (ii) *Livestock* :—May buy (and sell) upto a limit of Rs. 500/- at a time. (iii) *Dead-stock and stores* :—May buy articles manufacture in India upto a limit of Rs. 250/- at a time and articles not manufactured in India upto a limit of Rs. 100/- at a time (See also Article 123).
(bb)	The Personal Assistant to the Director of Agriculture.	Free supply of priced publications to members of the public for information and publicity upto an annual limit of Rs. 25/-.
(bbb)	Gazetted Asst. to the Headquarters Deputy Director of Agriculture.	*Purchase of medicine, etc.,* :—Expenditure on the purchase of allopathic or indigeneous medicines or specifics upto a limit of Rs. 20/- at a time for the treatment of cases of poisonous bites of farm labourers at the Agricultural Research Stations.
(c)	Principal, Agricultural College, Bapatla.	(i) *Livestock* :—May buy (and sell) upto a limit of Rs. 1,000/- at a time. (ii) *Dead-stock and stores* :—May buy articles manufactured in India upto a limit of Rs. 500/- at a time and articles not manufactured in India upto a limit of Rs. 200/- at a time. (See also Article 123). (iii) *Working expenses* :—May incur expenditure without any limit on repairs and upkeep, maintenance of cultivation (including hire of bin-locks .with their drivers and cost of labour) and the purchase of seeds, plants, manures and chemicals. (iv) *Free supply of flowers, fruits and seeds* :—The free supply should be restricted to Govt. and

(1)	(2)	(3)
		aided institutions in the State for educational purposes, and the cost should not exceed Rs. 25/- a year.
(cc)	Agricultural Chemist.	May make free issues of samples of malt products to the value of Rs. 75/- a year.
(ccc)	Bio-Chemist, Kodur.	May make free issues of samples of fruit products to visitors and high personages to the value of Rs. 75/- a year.
(d)	***[Deleted]***	
(e)	Officers incharge of agricultural stations.	(i) *Live-stock* :—May buy (and sell) work animals, poultry, Plgs, sheep and other livestock to the extent necessary provided that the actual expenditure shall not exceed the amount allotted for the purpose in the budget, supplementary estimates, etc. [Memo.No. 21 03/Accts.167, Dt. 7-7-1967]. (ii) *Dead-stock* :—May buy articles upto a limit of Rs. 100/- at a time (See also Article 123). (iii) *Working Expenses* :—May sanction or incur expenditure (a) upto a limit of Rs. 25/- at a time on repairs to buildings, time on repairs to buildings. (b) upto a limit of Rs. 100/- at a time on repairs to field bunds for channels, clearing silt from wells, repairs to agricultural implements, or machinery and buying articles such as bamboos that do not last for more than a season or two; and (c) to the extent necessary, on the maintenance of cattle and the employment of casual labour for cultivation (including hire of bullocks with their drivers). See also Item in regard to menials employed on monthly wages.
(f)	Officers in charge of agricultural stations and other heads of offices not below the rank of a District Agricultural Officers.	May incur expenditure to the extent necessary on buying seeds, plants, manures and chemicals, provided that the approval of the Director of Agriculture is obtained before buying any seeds or plants outside the State with a view to introducing them into the State for the first

(1)	(2)	(3)
		time, and before incurring any expenditure on a cropping scheme at an experimental station.
(g)	Heads of offices in full or semi-independent charge of circle.	(i) *Seeds, plants, manures and chemicals for sale or tyots* :—May incur expenditure to the extent necessary provided that the approval of the Director of Agriculture is obtained before buying any seeds, etc., for introduction in their jurisdiction for the first time. (ii) *Hire of cattle* :—May hire cattle for ploughing demonstrations upto a limit of Rs. 10/- at a time.
(gg)	District Agriculture Officers.	*Free supply of seeds and chemicals* :—The free supply should be restricted to bona fide poor ryots and the cost should not exceed Rs. 15/- a year for seeds and Rs. 5/- a year for chemicals.
(h)	[Deleted]	
(i)	Farm Managers.	(i) May buy dead-stock upto a limit of Rs. 10/at a time. (ii) May incur expenditure on repairs and upkeep upto a limit of Rs. 51- at a time. (iii) May incur expenditure upto a limit of Rs. 10/- at a time on each of the following objects— (a) Maintenance of cattle, (b) Coolie labour, (c) Miscellaneous cultivation expenses, and (d) Purchase of seeds, plants, manures and chemicals.
(j)	District Agriculture Officers and Heads of Offices of the same rank in Agriculture Dept.	*Dead Stock* :—Rs, 200/- at a time under all Heads of account in addition to experimental cultivation. [Memo.No. 21 03/Accounts/61, Dt. 7-7-1961]
(k)	Director of Animal Husbandry.	All the expenses such as purchase of Agricultural implements, free supply of placed publications of the Animal Husbandry Dept., Purchase of Medicines for farm labour for the treatment of cases of poisonous bites, hire, of cattle with their drivers for ploughing, approval of cropping Scheme, Has vesting operations, Maintenance of Cattle, Coolie, Labour, purchase of seeds, purchase of plants,

(1)	(2)	(3)
		manures and chemicals etc., repairs to buildings, repairs to field bunds, channels, cleaning of silt from wells, repairs to Agricultural implements and machinery and buying articles such as bamboos which do not last for more than a season or two— full powers. Expenses towards Agricultural machinery hired from any Govt. Dept. upto a limit of Rs. 5,000/- a month for any one institution under his control.
(l)	Dy. Directors and all other Officers of similar rank of Animal Husbandry.	Agriculture implements, hire of Cattle for ploughing, approval of cropping schemes, maintenance of cattle, coolie, labour, purchase of seeds, plants, manures and Chemicals upto a limit of Rs.300/-.
(m)	Sheep and Goat Devlp. Officer, Spl. Officer, Dairy-cum-Live-Stock Farm, Feed and fodder Devlp. Officer, All Regl, Asst. Directors, Poultry of Devlp, Officers of the similar rank of Animal Husbandry.	As in the case of(l) above upto a limit of Rs.1000/ subject to the availability of budget provision.
(n)	District Veterinary officers—All Supdts., of Live-Stock Farms, — Dairy Farms, Poultry Research Stations, Cattle-cum-Dairy Farms, Sheep and Goat breeding Farms, and all other Officers of similar rank incharge of institution of the above kinds of Animal Husbandry.	As in the case of (1) above upto a limit of Rs. 500/- subject to the availability of budget provision. [Memo.No. 32786/5 85IAccts./69-4, Dt. 28-1-1971]
	Sericulture —Experimental Mulberry cultivation.	
	Asst. Sericultural Expert, Hindupur.	(i) *Dead-stock* :—May buy articles upto a limit of Rs. 25/- at a time.
	Asst. Sericultural Expert Manair.	(ii) *Working expenses* :—May incur expenditure— (a) upto a limit of Rs. 25/- at a time on repairs to buildings,

(1)	(2)	(3)
		(b) upto a limit of Rs. 50/- at a time on repairs to bunds of fields, digging of trenches, etc., clearing of silt from wells, repairs to agricultural implements and buying articles, such as bamboos, etc., that do not last for more than a season or two, (c) to the extent of Rs. 25/- on the maintenance of cattle and casual labour, including hire of bulls with their drivers as also in regard to employment of menials on monthly wages referred to in Item 37, and (d) to the extent necessary on buying mulberry cuttings, seeds, plants, manures and chemicals required for mulberry plantations provided approval of (i) the Sericultural expert is obtained before purchase is made within the State and (ii) the Director of Industries and Commerce before purchasing outside the State with a view to introducing them into the State for the first time.
2.	**Allowance to a juror or an assesor.**	For payment to a Govt. servant, see the A.P. Travelling Allowance Rules, and for payment to others, see the Criminal Rules of Practice. A payment made by a Court should be supported by a certificate attached to the contingent bill that it is in accordance with the scales and conditions prescribed in the Criminal Rules of Practice.
3.	Apparatus, instrument, machinery and the like. *Department —Agriculture.*	The following limits and conditions apply to the purchase of apparatus, instruments, machinery and the like in the departments mentioned [See also Articles 123 and 125]. *Limits and conditions.* The Director of Agriculture may incur expenditure upto the maximum budget provision available on the purchase of spare parts for tractors, ploughs, etc., subject to the restriction that the maximum expenditure in respect of a single spare part required for renewal or for repair does not exceed Rs.3,000/-. The Jt. Director of Agriculture may incur an expenditure upto the maximum budget provision avail-

(1)	(2)	(3)
		able for the purchase of spares of oil engines subject to the restriction that the total value of such spares intended at a time should not exceed Rs.1,000/-. The Principal and the Heads of Scientific Sections of the Agricultural College, Bapatla, and Crop Specialists for the Agricultural Dept. may incur expenditure upto the maximum budget appropriation available for the purpose. [Memo. No. 9520/ Exp./55-2, Fm., Dt. 24-2-1955]
	Education —Medical	The rules and limits governing the expenditure on furniture (Item 21) apply to this item.
	Exception.	The Director of Medical Services may incur expenditure upto a maximum limit of Rs. 6,000 for the purchase of apparatus, instruments, machinery, medicines, dressing and the like required for Govt. medical institutions. The Special Officer, Indian Medicine Dept. may incur expenditure upto a maximum limit of Rs. 2,000/- at a time towards the purchase of apparatus of instruments etc., required for all the Govt. institutions of Indian Medicine Dept.
Note :—The delegation of the above power is subject to the conditions that the annual requirements of apparatus, instruments must be properly estimated and supplies obtained through the stores purchase and Industrial Marketing Department and direct purchases must be resorted to in emergencies and for special reasons in such cases the procedure outlined in the Rule 125 of A.P.F.C. Vol. 1 must be followed. [Memo.No. 29157/149.A/Accts./67-2, Dt. 17-11-1967].		
	Industries & Commerce.	The Asst. Sericultural Expert Hindupur, and the Asst. Sericultural Expert Manair may incur expenditure upto a maximum limit of Rs. 100 for the purchase of similar articles manufactured in India at any one time in connection with the working of Silk farms and En farms. The Director of Industries and Commerce may incur expenditure on the purchase of articles for use in polytechnics, commercial concerns and other Deptl. Institutions. Upto a maximum limit of Rs. 1,000/- in a year for each concern. [Memo.No. 1 5542/Accts./62-l, Dt. 17-4-62 & Memo.No. 3659-FXP-C/56-2, Fin. Dt. 12-7-1956]. The Director of Central Stores Purchase Dept. is authorised to purchase testing apparatus required in his department for testing of samples etc., and incur

(1)	(2)	(3)
		an expenditure upto Rs. 2,000/- (Rs. two thousands only) per annum subject to availability of funds. [Memo.No. 52937C/Accts./63- 1, Dt. 6-8-1963].
	Transport.	The Transport Commissioner may incur expenditure on the following items subject to the limits as indicated against them.
	Nature of expenditure	*Annual limit*
	(i) Purchase of two sets of wheel weighers	Rs. 13,000/-
	(ii) Supply of drivers' and conductors' badges to the District Superintendents of Police.	Rs. 5,000/-
	(iii) Supply of traffic signs to the Secretaries of the Regional Transport Authorities.	Rs. 10,000/-
	(iv) Half-yearly overhaul and maintenance of wheel weigher and weigh bridges.	Rs. 5,200/-
	(v) Purchase of brake-testing meters.	Rs. 5 00/-
	Police.	The Police Radio Officer may incur expenditure upto Rs. 100/- at any one time on the purchase of tools and parts, and on maintenance and repairs in connection with Radio Stations in the Police Radio network. [Memo. No. 54038/EXP-C/55-l, Fin., Dt.10-10-1955].
	Anti-Corruption Bureau.	Subject to availability of Funds in the Budget, the Director, Anti-Corruption Bureau may incur expenditure upto Rs. 200/- at a time towards the purchase of tubes and other material required for the ultra violet lamps used in the Anti-Corruption Bureau. [Memo.No. 24688/841 /Accts./62- 1, Dt. 30-5-1964].
	Public Works Electricity and Forests. Animal Husbandry	See Appendix 12 and the Departmental Codes.
	(a) Director of Animal Husbandrry.	Upto a limit of Rs. 10,000/- on each occasion for the purchase of any articles or number of articles of any kind.
	(b) Deputy Directors, and all other Officers of similar rank.	Beyond Rs. 2,000/- upto a limit of Rs. 5,000/- on each occasion, subject to the availability of Budget provision.
	(c) Sheep and Goat Devlp. Officer, Spl. Officer, Dairy-cum-Livestock	Beyond Rs. 500/- upto a limit of Rs. 2,000/- on each occasion subject to the availability of Budget provision.

(1)	(2)	(3)
	Feed and Fodder Devlp.Officer, Poultry Devlp.Officer, All Regl. Asst. Directors, and other Officers of similar rank.	
	(d) Dist. Veterinary Officers, All Supdts. of Live-stock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms & all other Officers of similar rank incharge of institutions of the above kind.	Upto a limit of Rs. 500/- on each occasion subject to availability of Budget provision. [Memo. No. 32756/585/Accts./69-7, Dt. 9-1-1974]
	State Broadcasting	(a) *Workshop Machinery, tools and plant, laboratory instruments and equipment* :—The Radio Engineer should submit separate estimate which should be prepared in detail for his office and for the offices of the Asst. Radio Engineers of Circles (i) for new additional items; and (ii) for repairs and replacements to the existing equipment. Estimates for repairs, etc., will be sanctioned by the Chief Engineer, Public Works Dept., without limit after satisfying himself of the necessity therefor. Estimates for new additional items will be sanctioned by the Chief Engineer upto a limit of Rs. 3,000/- per annum. Estimates in excess of this limit should be submitted for the prior sanction of the Govt. Purchases should not be made in anticipation of such sanction. (b) Radio receivers and batteries — Purchases under those heads will be sanctioned by the Chief Engineer against budget provision, as and when necessary, or when new schemes are sanctioned. (c) Spare component and other materials for maintenance of radio sets, such as valves, condensers, resistances, transformers, etc.—The Radio Engineer may purchase on his own responsibility articles to the extent sufficient to keep his stock under each of the sub-heads men-

(1)	(2)	(3)
		tioned below within the maximum money limit indicated against each.
	(i) Valves	Rs. 15,000/-
	(ii) Condensers	2,000/-
	(iii) Resistences	l,500/-
	(iv) Transformers including XF and RF	2,000/-
	(v) Loud-speakers PM and energized	5,000/-
	(vi) Vibrator units	2,000/-
	(vii) Miscellaneous, such as copper wires for rewinding transformers, aerial wire, etc.	5,000/-
		32,000/-
	A.P. Fire Service.	Prior sanction of the Chief Engineer should be obtained for making purchases in excess of the limits under each of the above sub-heads and when it is proposed to exceed the total limit of Rs. 32,500/- the prior sanction of the Govt. should be obtained. The Addl. Director of Fire Services may, subject to the same conditions as those prescribed under item 23, sanction the purchase of spare parts for existing appliances, etc., and of equipment and make alterations to existing appliances upto the maximum limit indicated below.
I.	***Purchase of :-***	
	(i) Spare parts required for existing Fire Services and for carrying out repairs to appliances and fire floats or launches.	Rs. 2,000/- at any time.
	(ii) Alterations to existing Fire Services Appliances	Rs. 100/- at any time.
	(iii) Additional equipment.	Rs. 1,000/- at any one time.
II.	***Alteration to existing Fire Service appliances.***	Rs. 500/- at any one time.
	Public Health	The Director of Public Health may incur expenditure upto a maximum limit of Rs. 500/- at any one time for the Public Health Dept.

(1)	(2)	(3)
	Co-operation	The Registrar of Co-op. Societies may incur an annual expenditure of Rs. 50/- for preparing photographs, chart placards, etc., on improved method of milking, etc., and for purchasing appliances and materials for demonstration to Co-op. Milk Supply Societies.
	Bureau of Economics and Statistics.	The Director of Bureau of Economics may sanction the expenditure upto Rs. 500/- on each occasion for the purchase of any article or number of articles of any kind at any time prove the articles purchased are not usually supplied for the Central Stores Purchase Dept. He should invariably consult the Director, Central Stores Purchase Dept. before resorting to Local Purchase by calling for tender wherever necessary.
	Education/Medical	The Director of the ungraded Dept. of History of Medicine, Osmania Medical College may incur expenditure upto a maxi. of Rs. 500/- to purchase direct equipment for his department. [Memo.No. 473-4/Accts./60- 1, Dt. 2-6-1960]
4.	**Batta, Travelling allowances, etc., payable to witnesses, prisoners, students, etc.**	
	(a) Certified Schools Inmates.	For the payment of batta and travelling allowance and badge mark and work money, see the rules issued under the Madras Children Act, 1920 (Madras Act IV of 1920].
	(b) Criminal Lunatics.	See the Andhra Pradesh Mental Hospital Code.
	(c) Ex-criminal Tribes Settlers.	The Commissioner of Labour may sanction the payment of the actual travelling expenses incurred in sending a sick or injured settler to the hospital for maximum limit Rs. 10/- in treatment, subject to each case.
	(d) Persons taken into custody under the Abkari Act, 1886 (Madras Act I of 1886) and acquitted or released.	See the A.P. Excise Manual, Volume I.
	(e) Prisoners acquitted or discharged.	See the Criminal Rules of Practice. A certificate should be attached to the bill on which the

(1)	(2)	(3)
		expenditure is recouped that the amount claimed is in accordance with the scales prescribed in the rules, which should be quoted.
	(f) Prisoners during confinement and on release.	For payment of batta, travelling allowance and gratuity, see the A.P. Prison and Reformatory Manual.
	(g) Prisoners under trial who are in the custody of the police both in the city and Muffassal.	Batta should be paid at the rate of Re. 1/- per day per prisoner irrespective of the social status of the prisoner. [Memo.No. 11697-A/ Accts/6l-l, Dt. 4-3-1961].
	(h) Ryot engaged for conversing with Asst. Collectors at a language examination.	The Chairman, A.P. Public Service Commn., may sanction the payment of batta at one and a half rupees a day and actual conveyance charges to each ryot.
	(i) Students	When students are taken out on an excursion class, expenditure on conveyance, etc., may be incurred as shown below :
	(1) B.Sc. and Health Officers, class in the Medical Colleges, Visakhapatnam and Guntur	The Principal of the College may pay to each student a single third-class fare between places connected by railway, bus fare where buses ply and actual conveyance charges in other cases irrespective of the distance provided the total expenditure does not exceed Rs. 200/- in each year.
	(2) Agricultural College, Bapatla.	The Principal may incur expenditure as in Item (1) subject to an annual maximum limit of Rs. 6,000/-
	(2A) Fisheries Schools.	The Director of Fisheries may incur expenditure not exceeding Rs. 300/- a year in connection with visits for the pupils to fish-curing yards practical demonstrations of fish-curing methods. [Govt.Memo.No.56179/1799/Accts.182-2, Dt. 19-9-62].
	(3) Social Welfare Dept., Schools in Hyd. city	The Director of Social Welfare may incur expenditure not exceeding Rs. 50/- for each trip and Rs. 200/- for the whole year.
	(4) Settlement Schools.	The Deputy Inspector General [C.I.D. & Railways] may incur expenditure not exceeding Rs. 50/- per annum, in each school excursions of students in the schools in the settlements at Siddhapuram, Sitanagaram and Stuartpuram.
	(5) Govt. Training College, Rajahmundry.	The Principal of the College may incur expenditure not exceeding P.s. 500/- per annum for excursion of the B.Ed. class to the Basic Training Centres.

(1)	(2)	(3)
	(j) Witnesses	(i) For payment in cases under the Madras Abkari Act, 1886 (Madras Act I of 1886) see the Andhra Pradesh Excise Manual, Volume-I. (ii) In case under the Workmen's Compensation Act, 1923 (India Act VIII of 1923), the Commissioner of Labour may pay batta to witnesses summoned by him on the scale laid down in Rules 50(2), (3) and (4) of Chapter II of Part I of the Civil Rules of Practice.
	(k) Animal Husbandry Department.	Principal or Head of the Education institution o (Animal Husbandry Depts.,) may incur expenditure as in item (i) on conveyance etc., when students are taken out on excursion, tours or for attending practicals limit indicated below (i) If the rank of Regal. Asst. Director Rs. 3,000/-. (ii) If the rank of District Veterinary Officer Rs. 1,500. The Director of Animal Husbandry may sanction additional expenditure to the extent necessary when students are taken out for excursion of practical demonstration classes in case of the over all expenditure does not exceed Rs. 7,500 per annum.
	(1) Civil Supplies Dept.,	
	(i) Payment of Batta charges to the persons summoned to give evidence in cases under Section 6-A of the Essential Commodities Act, 1955.	The Joint Collector (Civil Supplies) is empowered to sanction not exceeding Rs. 1,000/- in a year for payment of Batta charges to the persons summoned to give evidence in cases under Section 6-A of the Essential Commodities Act, 1955.
	(ii) Payment of Batta charges to drivers, cleaners and other personnel engaged for bringing the seized stocks to the destination.	The Joint Collector (Civil Supplies) is empowered to sanction not exceeding Rs. 1,000/- in a year for payment of Batta charges to Drivers, Cleaners and other personnel engaged for bringing the seized stocks to the destination.

(1)	(2)	(3)
5.	**Bicycles :**	
	(1) Initial or additional supply:	The Inspector General of Police may sanction the supply of bicycles, for the use of Sub-Inspectors of Police, sergeants, head constable and constables. The Additional Director of Fire Services, may, sanction the supply of bicycles for the use of firemen and messengers attached to the fire stations. All Heads of Departments can sanction within the Budget provision the initial purchase of new cycles upto a limit of 3 according to the needs of each Office. The Director, Bureau of Economics and Statistics may sanction the initial purchase of bicycles both for the head quarters office and District offices according to the necessity and subject to the availability of funds in the Department budget.
	(2) Repairs	The head of an office may have a bicycle supplied to his office repaired locally or at nearest repairing centre. If the repairs required to the frame of a bicycle including transit charges would cost so much that in his opinion it would be more economical to purchase a new bicycle, he should condemn the machine with the sanction of the authority competent to order that it be replaced under Rule (3) below.
	(3) Renewals	The Head of Department, a Collector, a District Judge or a District Magistrate (Judicial) may sanction the purchase of a new bicycle in the place of one condemned by him or with his sanction under Rule (2) above.
	(4) Purchase of Accessories and spare parts including tyres and tubes.	Director of Animal Husbandry and all Deputy Directors, and other officers of similar rank, no restriction. Sheep and Goat Development Officer, Dairy-cum-Livestock Farms, Feed and Fodder Development Officer, All Regional Asst. Directors and other Officers of similar rank, upto an annual limit of Rs. 50/- for each bicycle. District Veterinary Officers, all Superintendents of Live Stock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry research stations, Poultry Farms, Sheep and Goat Breeding Farms and all other Officers of similar rank incharge of institutions of the above kind upto an annual limit of Rs. 30/- for each bicycle.

(1)	(2)	(3)
	Note 1 :—A Divnl. Inspector of Schools may sanction the purchase of new bicycle, in the place of one condemned as unserviceable, for use in the office of the District Educational Officer. ***Note 2*** —The Chief Operation Engineer and Chief Construction Engineer, Electricity Department, may sanction the purchase of new bicycle, in the place of one condemned as unserviceable, for use in the Operation and Power Department Branches, respectively. ***Note 3*** —The Joint Director of Agriculture and Personal Assistant to Director of Agriculture may exercise the powers of the Head of the Department in respect of the purchase of a new cycle in replacement of the one condemned as unserviceable.	
6.	**Boats (including Motor Boat, Fire Floats and Launches) :-**	
	(1) Construction or purchase requires the sanction of the Government.	
	(2) Repairs may be sanctioned by— (i) the Dist. Supdt. of Police upto Rs. 200/- on each occasion. (ii) the Collector or the Deputy Inspector-General of Police, upto an annual limit of 5 percent of the book value of the boat. (iii) the Board of Revenue or the Inspector-General of Police, when the cost in any one year exceeds 5 percent of the book value of the boat. (iv) (a) The Gazetted Officers of Fisheries Dept. upto a limit of Rs. 100/- on each occasion. (b) The Director of Fisheries upto an annual limit of 5 percent of the book value in the case of motor launches costing Rs. 3,000/- and more and to the extent necessary in the case of other boats not driven by power.	

(1)	(2)	(3)
	(c) The Deputy Director of Fisheries upto a limit of Rs. 150/- on each occasion. (v) The Director of Fire Service, in the case of fire floats, upto Rs. 500/- at a time. (vi) The Chief Engineer for Electricity. (vii) (a) The District Forest Officers upto Rs. 100/- on each occasion. (b) The Conservator of Forests upto an annual limit of 5 per cent of the book value of the boat. (c) The Chief Conservator of Forests, when the cost in anyone year exceeds 5 percent of the rook value of the boat.	
A. OFFICIAL PRICED PUBLICATIONS		
7.	Books, Maps and Periodicals	I. The rules in accordance with which Government servants should obtain, when necessary, priced publications of the Govt. or of the Central Govt. or any other State Govt. are contained in the A.P. Printing Manual. The same manual contains also the rules regarding the supply of priced publications of the Govt. to other Govts. local bodies, etc. The Registrar of the High Court, Hyd., may obtain copies of the rules and orders of other High Courts free of cost in exchange for the rules and orders of the Andhra Pradesh High Court. The Director of Animal Husbandry and the Dy. Directors and all other Officers of the similar rank, may purchase official priced publications on payment in cash on emergent cases only.

(1)	(2)	(3)
		Any Head of a Dept. may obtain, if really necessary, copies of the Administration Reports and the like issued by the corresponding departments of other State Govts. on an exchange basis or, in the department of the other Govt. does not agree to exchange, on payment. II. Official books and periodicals published in the United Kingdom should be obtained, when necessary, through the High Commissioner for India. The requisition should show the head of account to which the cost should be debited. The Government will obtain from the High Commissioner for India any Parliament papers of the United Kingdom that they require. III. The powers delegated to subordinate authorities to buy priced books and periodicals of Govt. other than the Govt. of A.P. are the same as those delegated to them to buy non-Government publications and are subject to the same conditions-See Section (B) below.
Note :—For the purpose of this rule, all recurring publications should be treated as periodicals.		
B. NON-GOVERNMENT PUBLICATIONS		
(1)	**Books**	I. The Heads of Dept. or other authority competent to sanction the purchase of a book under Rule VIII below should, before according sanction in any case satisfy itself that the book is necessary for the discharge of official duties. This condition does not however, apply to purchase of books by the Director of Public Instruction, the High Court Library, the Secretariat Library, or the Library of the Legislature, or any books recommended by Govt. to be purchased and issued in Govt. offices. II. No authority may, except with the previous approval of the Government in each case, by any commentary or annotation on an Act of Legislature published without official authority or any law report other than those published with due authority under the Indian Law Reports Act, 1875 (India Act XVIII of 1875). This condition does not however, apply to purchases

(1)	(2)	(3)
		of copies of books for the High Court Library, and by judicial officers, (which term does not include magisterial officers) and the Secretary, Law Department for libraries of law books. III. No authority may, except with the previous approval of the Government, sanction the supply of any Private publication to a whole class of Government servants. The Chief Engineer (General and Buildings), Public Works Department, may, however, sanction the purchase of the British Engineering Standard Association's Specifications for the use of all those of his subordinates who need them. IV. No authority subordinate to the head of a Department may sanction the purchase of any specially expensive work such as Murray New Oxford English Dictionary. V. Books published in India should be bought in India. Books published Out of India should, except in cases of great emergency, be obtained through the authorised Government agent for the supply of books in accordance with the terms of the Government's agreement with him, as notified by the Govt. and kept on record by office for reference. The following authorities. may, however, make their own arrangements. for buying books published Out of India (1) Board of Revenue (in regard to books required for the Survey Department). (2) Director, Central Record Office (in regard to secondhand copies of books required by him). (3) Director of Public Instruction. (4) Principal of a College. (5) Director of Medical Services. Other authorities may also make their own arrangement, for buying books of the following classes published out 0f India : (a) Books published elsewhere than in the United Kingdom.

(1)	(2)	(3)
		(b) Second-hand books. (c) Books required urgently and available with any firm in India provided that the authorized Govt. agent for the supply of books has been asked whether he can supply the books required within a specified time and is not able to undertake to do so. W. To prevent delay and mistake in the supply of books the indenting authority should prepare every indent correctly in the form prescribed for the purpose in the Andhra Pradesh Stationery Manual and furnish accurately in the indent all the details required for completing the form. WI. Payment for books received from abroad should be made through the Accountant-General, within a month of the receipt of the invoice, of the market rate of exchange prevailing on the date of payment.
Note :—As Head of the department the "Additional Director of Fire Services may exercise the powers of the Head of the Department in respect of Fire Service Department".		
		VIII. Delegation of powers: Subject to the general rules contained in Article 93 and the preceding rules, and to any special restriction, limit or remarks mentioned against any particular entry below the following authorities are empowered to sanction the purchase of books and maps required for the use of their own offices and offices subordinate to them :-

	Authority	***Special Restriction, Limit or Remarks***
(1)	***(2)***	***(3)***
1.	A Head of a Department mentioned in Appendix-1.	Nil
(A)	Deputy Inspectors-General of Police, Commissioner of Police, Hyderabad	Upto Rs.50/- at a time.
(B)	Superintendents of Police.	Upto Rs.25/- at a time. [Memo.No.16172/Accts/73-3, Dt.7-1-1974].
2.	A Conservator of Forests.	Nil

(1)	*(2)*	*(3)*
3.	Secretary, Central Tariff Board.	Annual limit Rs.100/-
3-A.	Deputy Transport Commissioners.	Annual limit of Rs.100 subject to the condition that Deputy Transport Commissioners should obtain prior approval of the Transport Commissioner. (Memo.No.64509/Accts/1131/66-2, Dt.27-1-1967).
4.	Chief Electrical Inspector to Government.	Annual limit Rs.50/-
4-A.	Superintending Engineers, Communications.	May buy books and publications for the use of their offices upto an annual limit of Rs.50/-
5.	Chief Operation Engineers and Chief Construction Engineers in the Electricity Dept.	Nil
6.	Dy.Secretary (Estt.) General Administration Department.	May purchase books for the use of the Secretariat Library.
7.	Director, Central Record Office.	Nil
8.	Agents to the Government, Visakhapatnam and East Godavari.	Annual limit Rs.250/- for each Agent.
9.	A Collector.	May purchase Chamber's Mathematical tables for the use of Tahsildars.
10.	Collectors of districts in which a Social Welfare Department staff is working.	Each of these Collectors may exercise the same powers as the Commissioner of Labour (see entry 49 below) in regard to Labour Department Schools in his district.
11.	A District Magistrate.	Nil
12.	Deputy Commissioner of Commercial Taxes.	May purchase books like Act, Codes, sets of Rules, Law Reports, etc., upto the budget allotment for each district.
13.	Administrator-General and Official Trustee.	Nil
14.	Chief City Magistrate.	Nil
15.	Judge, City Civil Court.	Nil
16.	A Dist. and Sessions Judge	Nil
17.	Chief Judge, Court of small Causes.	Nil

(1)	*(2)*	*(3)*
18.	A District Supdts. Of Police and Commandants of the Special Armed Police units.	May buy copies of the Local Fund Schedule of Rates with data books.
19.	Principal, Police Training School, Anantapur.	Nil
20.	Superintending Engineers of Operation Systems.	May buy books, periodicals and Maps upto an annual limit of Rs.50/-.
21.	Executive Engineer, Civil and Hydraulic Division in the Electricity Department.	Annual limit of Rs.50/- for books and Rs.50/- for maps.
22.	Superintending Engineer, (Technical), Electricity Dept.,	Annual limit of Rs.100/- for books and Rs.100/- for maps.
23.	A Principal of a Govt.College.	Nil
24.	A Divisional Inspector of Schools.	May buy books (including prize books) for an office or institution within his jurisdiction, provided that the total cost of books bought at one time does not exceed Rs.500/-.
25.	A District Educational Officer.	May buy books (including prize books) for an office or institution within his or her jurisdiction, provided that the total cost of books bought at one time does not exceed Rs.250/-.
26.	An Inspectress of Schools.	
27.	A Revenue Divisional Officer in the Scheduled Areas.	
27A.	Honorarium	The Director of Women and Child Welfare may sanction the payment of Honorarium to part-time teachers at Rs. 75/- p.m. for each teacher in the subjects prescribed for the Matriculation examination and for which no whole time teachers are appointed in the State Homes and Service Homes in the Department. The sanction will be subject to the limit of 3 teachers per Institution and also subject to the condition that the teachers are not from Government Institutions. (Memo. No. 46766/354/A&L/73-9, Dt. 5-8-1975).
28.	Medical Officers not below the rank of Civil Surgeons in charge of hospitals or colleges.	May buy with the previous approval of the Dir, of Medical Services works published in or out of India.

(1)	*(2)*	*(3)*
29.	Chemical Examiner.	May buy books on medicine and Chemistry.
30.	Sanitary Engineer.	Nil
31.	Deleted.	
32.	Dy. Director of Agriculture	May buy books and maps upto a total annual limit of Rs. 50/- for schools for juvenile and adult labourers.
33.	A Head of an office in the Agriculture Dept. above the rank of District Agriculture Officer.	May buy books on technical and agricultural matters. Annual limit Rs. 25/-.
34.	Principal, Agricultural College, Bapatla.	Nil
35.	(i) All the Dy. Directors of Animal Husbandry and all other Officers of similar rank.	Subject to the rules in the Financial Code upto a limit of Rs. 3 00/- for each institution or unit.
	(ii) Sheep and Goat Development Officer, Special Officers., Dairy Farms, Poultry Research cum-Live-stock Farms, Feed & Fodder Development Officer, all Regional Asst. Directors of similar rank.	As in the case of (i) above to a limit of Rs. 50/- for each institution or Unit.
	(iii) District Veterinary Officers, All Su1xlts., of Live-stock Farms, Dairy Farms, Cattle-cum-Dairy Station, Sheep and Goat Breeding Farms and all other Officers of similar rank in charge of Institutions of the above kind.	As in the case of (i) above to a limit of Rs. 25/- for each institution or Unit.
36.	An Officer of the Industries and Commerce Department in charge of pumping and boring operations.	Nil
37.	Principals of Polytechnics, Oil Technologist, General	Annual limit Rs. 100

(1)	*(2)*	*(3)*
	Manager, Andhra Paper Mills, Rajahmundry.	
38.	Director of Social Welfare.	May buy books (including prize books, periodicals and news papers) required for the use of teachers and libraries in Labour Dept. Schools upto an annual limit of Rs. 50/- for each school.
39.	Commissioner for Govt., Examinations.	May buy books for use at examinations.
40.	Superintending Engineer, Public Works Department.	Annual limit Rs. 100/-.
41.	Executive Engineer, Public Works Department.	Annual limit Rs. 50/-.
42.	Director of Printing and Stationery.	Nil.
43.	Director of Women's Welfare	Annual limit Rs. 100/-.
44.	Deleted.	[Memo.No. 87946/3184/Accts./65-2, Dt. 1 6-9-1966].
45.	Librarian, State Regional Library, Guntur.	May buy books and periodicals selected by the Committee appointed for the purpose upto the limit of budget provision. [Memo.No. 61 665/Accts./61-1, Dt. 27-9-1961]
46.	Deputy Secretary to Govt., Home Department.	May buy books and periodicals required for Home Dept. subject to the conditions that there is not deviation from the normal Rules laid down in Andhra Pradesh Financial Codes Vol. I and II. [Memo.No.86015/Accts/61-1, Dt.6-1-1962].
47.	Deputy Secretary to Govt., Industries Department.	May buy books, Maps and periodicals required for Industries Dept. subject to normal rules.
48.	Deputy Secretary to Govt., Education Department.	May buy books, periodicals and newspapers required for Education Department according to the normal rules in A.P,F.C., Vols. I and II. [Memo.No. 587451 /Accts./62-1, Dt. 24-8-1962].
49.	Deputy Director of Fisheries.	May buy books, maps and periodicals upto Rs. 50 at a time and not exceeding Rs. 500/- p.a. [Govt.Memo. No. 56170/1799/Accts/ 62-2, Dt. 19-9-62]
50.	Collectors.	May purchase non-Govt., publications for the use of his office or for any subordinate office or offices upto a limit of Rs. 100/- per year. [Memo.No. 5973/386/ Accts/63-4, Dt. 8-4-1963]

(1)	*(2)*	*(3)*
51.	Deputy Commissioner of Labour.	May sanction expenditure for the purchase of books, maps and periodicals not exceeding Rs. 300/- per annum for use of Welfare Centre subject to the conditions that in the names and type of periodicals should be approved by the Commissioner of Labour. [Memo.No. 2988/Accts/67-6, Dt. 1-3-1968]
52.		
53.		
54.	Director, Engineering Research Laboratories.	Nil [G.O.Ms.No.333, Fin. & Plg., Dt. 2-8-1976].
	(2) Periodicals and Newspapers	I. Except where otherwise indicated below, Rules I to VII in Section (1) above relating to books apply also mutatis mutandis to periodicals and newspapers. II. A head of a department should (except when he orders foreign periodicals and newspapers through the authorized Government agent for the purpose) send direct to the publishers his indents for the periodicals and newspapers required for himself and his subordinates, instructing the publishers to send the bills also directly to him. When he receives the bills, he should check them carefully with reference to his indents and also satisfy himself that the periodicals and newspapers have actually been received by the Govt. servants to whom the publishers were requested to send them.

Exception (1) :—With the previous approval of the Director of Medical Services, officers of the Medical Department in charge of hospitals or colleges may place an order with the publishers, direct, or through the Government for a periodical published in or out of India.

Exception (2) :—The authorities of the Education Department mentioned below may place orders and make payments in respect of the periodicals published in or out of India which are required for the offices or institutions under their control, subject to the condition that the periodicals so obtained have been previously approved by the Director of Public Instruction :—

(i) The Principals of all Arts and Professional Colleges including the Principal, Agricultural College, Bapatla.

(ii) The Divisional Inspectors of Schools.

(iii) The District Educational Officers (including those required by their subordinate officers).

(iv) The Inspectresses of Girls' Schools (including those required by their subordinate officers).

(1)	*(2)*	*(3)*

(v) The Inspector of Oriental Schools.

(vi) The Chief Inspector of Physical Education.

Exception (3) :—Asst. Inspector General of Police is empowered to exercise the above powers in Police department in accordance with the scales and conditions laid down by the Government from time to time. [Inserted as per G.O.Ms.No. 15, Fin. & Plg., Dt. 7-1-1976].

Note (1) :—Advance payment may be made for the supply of periodicals and newspapers published in India, without the prior approval of the Government.

Note (2) :—(i) The list of periodicals required for the College (Indian and foreign) should be drawn up and submitted to the Director of Agriculture early in February every year for approval.

(ii) The cost of the periodials should not exceed the budget appropriation.

(iii) indents will be placed by the Principal and advance subscription paid whenever necessary/only for periodicals approved by the Director of Agriculture.

(iv) Whenever the Principal has to add to or reduce any periodical from the existing number for periodicals he should obtain the previous approval of the Director of Agriculture.

Note (3) :—The Director of Public Instruction may make advance payments of subscriptions for the foreign periodicals and newspapers supplied to his office.

	III. Delegation of Powers :—Subject to general rules contained in Art. 93 and the preceding rules, and to any special restriction limit or remarks mentioned against any particular entry below, the following authorities are empowered to sanction the purchase of newspapers and periodicals required for the use of their own offices and offices subordinate to them:
1. Secretaries to Govt.	Nil.
1 A. Heads of Departments and Heads of Offices.	The Head of Department is authorised to subscribe one copy each of English daily upto a maximum of 3 daily news papers and one news paper of the Regional language. The Heads of offices are authorised to purchase two news papers one in English and one in local language of the District for their offices, [G.O.Ms.No. 22, Fin & Plg., Dt. 1-5-1989].
2. A Conservator of Forests.	May buy isolated copies of News papers subject to a limit of Rs. 5 on each occasion.
3. Chief Operation Engineer and Chief Construction Engineer in the Electricity Department.	Nil.

(1)	*(2)*	*(3)*
	4. Translator to Government.	May buy copies of newspapers published in an Indian language for the purpose of his reports. The Hindustani Translator may purchase copies of the Madras Mail also when required.
	5. All Collectors.	May buy from out of their office contingencies (a) one copy of each English daily newspapers, upto a maximum of three newspapers, and one newspaper in the main language of the district having the largest circulation in the lingual area. (b) isolated copies of newspapers subject to a maximum of Rs. 5/- on each occasion.
	6. Advocate-General.	May buy isolated copies of news papers subject to a limit of Rs. 5/- on each occasion.
	7. Chief City Magistrate.	do.
	8. Judge, City Civil Court.	do.
	9. A District and Sessions Judge.	do.
	10. Chief Judge Court of Small Causes.	do.
	11. A District Supdt. of Police.	do.
	12. Principal, Police Training School, Anantapur.	Nil.
	(a) Assistant Inspector General of Police,	May exercise the Powers in respect of the office of the Inspector-General of Police only.
	13. Superintending Engineer,	May buy isolated copies of newspapers subject to a Public Works Dept. limit of Rs. 5/- on each occasion.
	14. Director, Government Press.	do.
	15. Chief Electrical Inspector to Government.	May purchase periodicals and news papers for his own office.
	16. The personal Assistant to the Director of Agrl.	do.
	17. The Director, Central Record office.	May purchase periodicals of archival interest, when necessary, for the use of the Central Record office.
	18. -	

(1)	*(2)*	*(3)*
	19.Animal Husbandry, Dept. Deputy Directors, Sheep and Goat Development Officers, Special Officer, all Regnl. Directors, Dairy-cum-Live-Stock Farms, Feed and Fodder Development Officers, and other Officers of similar rank.	May sanction of each institution or Unit one newspaper in the main language of the Dist. having the largest circulation in the lingual area.
20.	AD Dy. Commissioners (C .T.)	May purchase one Commercial daily like Finance Times, Finance Express etc., in addition to the one in English and one in Regional Language for their own office. [G.O.Ms.No. 24, Fm. & Plg., Dt. 22-1-80]
Note : - Additional Director of Fire Services may exercise the powers of the Head of the Department. ***Note***:-See also entries 10, 20 and 38 under "(1) Books-VIII Delegation of Powers.		
8.	**Clothing and liveries** (including warm clothing)	(i) Each of the following department may make its own arrangements for the supply of clothing to Govt. servants of the department in accordance with the scales and conditions laid down by the Government from time to time (see the departmental manuals)— Excise and Forest Depts. (supply to executive staff only). Jail Department. Police Department. Andhra Pradesh Fire Services. Transport (Nationalisation) Dept. Any other Department that required clothing or subordinates in last grade service should obtain it by indent on the Director of Stationery who will see that the supply is in accordance with the rules and scales laid down in the Andhra Pradesh Stationery Manual. (ii) Each indent on the Stationery office or a departmental store should show the date of last supply and be supported by a certificate that it is in accordance with the scale prescribed by the Govt.

(1)	*(2)*	*(3)*
		(iii) An indent on a Departmental store should not be complied with until the Chief Control1ing Officer of the department has passed it. (iv) The Head of an office may arrange Departmentally for the supply of cross belts and badges to daffadars and peons at the rate of one for each post, when the belts and badges are not supplied as a part of a livery. Gold-laced cross belts should be supplied only to daffadars, and ordinary cloth cross belts to peons. The belts should not be replaced at Govt. expense more often than once in four years for a daffadar's belt and once in 2 years for a peon's belt. If it is found necessary to replace a belt after a shorter interval owing to careless usage or any other cause that could have been avoided to replace a badge for particular reasons the cost should be recovered from the subordinate concerned. A contingent bill on which any charges for belts or badges are drawn should show the date and other particulars of the last supply.
Note :—The Additional Director of Fire Service may sanction the expenditure relating to Fire Service Department. [Memo.No. 58089/Accts/65, Dt. 3-5-1968].		
9.	Conveyance charges	When a non-gazetted or last grade Government servant is sent on duty to a place at some distance from his office or is summoned to his office by a special order of a gazetted Government servant out side the ordinary hours of duty, the Head of the office may order that the expenditure involved be debited to the contingencies of the office provided :
	(A) Govt. Servants	(a) that the head of the office certifies that the expenditure was actually incurred, was unavoidable and is within the schedule scale or charges for the conveyance used, and (b) that the Government servant is not entitled to draw any travelling allowance for the journey, is not granted a compensation leave, and does not and will not receive any special remuneration for the performance of the duty that necessitated journey.

(1)	*(2)*	*(3)*
	(B) Moral and religious lectures in jails.	In each Central District Special Jail or Special Sub- Jail, the Supdt. may sanction the grant of a conveyance allowance to honourary moral and religious lecture at the rate of 19 paise a mile, subject to a maximum of Rs. 4.50 p.a. month for each lecturer and a maximum total expenditure of Rs. 9/- a month for each Jail under this item. The expenditure should be debited to the contingencies of the jail.
Note :—The above rules will apply in the case of Judicial Second Class Magistrates. [Memo.No. 5319/160/Accts/64-2, Dt. 4-3-1964] ***Note*** —The above rules will apply in the case of Judicial 1St Class and IInd Class Magistrates. [Memo.No. 75041/2725/Accts/64-2, Dt. 28-11-64]		
10.	**Courts.**	See items 2, 4 and 12.
11.	**Extra-Criminal Tribes Settlements.**	The Commissioner of Labour may sanction or incur expenditure on the following objects:
	Objects	***Limit of expenditure.***
	All Settlements :	
	(a) Agriculture and Gardening.	Rs. 100/- at any one time.
	(b) Petty items such as filter, fire buckets, repairs to cars and repair lantern.	Rs. 50/- a year for each Settlement.
	(c) Medical contingencies (other than pay and allowances of medical officers and their subordinates).	Full powers.
	(d) Celebration of health week.	Rs. 12/- a year for each Settlement.
	(e) Maintenance of destitute Women.	The maximum expenditure that may be incurred on each destitute woman is Rs. 4/- a month. The actual amount to be incurred in each case should be fixed with reference to the number of dependent children.
12.	**Diet and road money—**	
	(A) Prosecutors and witnesses attending Criminal Courts	For payment to be made to Government Servants see the A.P. Travelling Allowance Rules, and for payments, to be made to others, see the Criminal Rules of Practice, 1931. [See also subsidiary Rule 19(iv) under Treasury Rule 16].

(1)	*(2)*	*(3)*
	Note :—The Agents to the Government in the East Godavari and Visakhapatnam districts may draw advances on abstract contingent bills, when large sums are required for payment of batta to witnesses in Agency Sessions cases provided the amount of the advance in each case is strictly limited to the minimum actual requirements which cannot be entirely met from the permanent advance. Detailed bills for such advances should be sent to the office of the Accountant-General within one month of the drawal of the advance from the treasury.	
	(B) Poor accused persons attending Criminal Courts in connection with appeals against their acquittal.	See the Criminal Rules of Practice.
	(C) Witnesses in Civil Courts.	See the Civil Rules of Practice.
13.	**Education :-**	
	(A) Allowance to a conductress in a Govt. Girls School.	The allowance is in addition to pay and should be paid at the monthly rate of twelve naye paise per pupil calculated— (a) on the average attendance for the month, when the month contains 15 or more working days, or (b) the average attendance of the two previous months, when the month contains less than 15 working days, or (c) on the average of allowances drawn during the preceding 2 months, when the whole of the month forms part of an authorized vacation. The head of the institution should append to the bill in which the allowance is drawn a certificate in one of the two following forms as the case may be *(1) Certified that the average attendance of the school for the month of 19 (containing working days is and that allowance is calculated at twelve naye paise per girl on the average attendance.* *(2) Certified that as the number of working days during the month of 19 is less than 15, the conductress allowance is calculated at twelve paise per girl on the average of the 2 previous months.*

(1)	*(2)*	*(3)*
		Average attendance for 19 is Do. 19 is Total Average for two months The details of the calculation should be given in the bill.
	(B) Other items of Expenditure -	(See items 16, 19(B), 22 and 49).
14.	**Electric Bulb and Lamp Charges.**	The Purchase of electric bulbs required for non residential buildings shall be made by the department occupying the building and the expenditure therefore should be debited to the budget of the department occupying the building. The Departments may purchase the electric bubls locally as per their requirements on the rate contract basis or by calling for quotations and accepting the lowest. The supply and stock of fluorescent tubes will how ever be made by the Electrical Engineer (General) in respect of the installation under his control. The florescent tubes will be handed over to the departments as and when demanded and the cost debited to the Budget of the respective departments. (Memo.No. 10120/267/Accts/69-12, Dt. 17-6-1970).
	Animal Husbandry Department	
	(a) Director of Animal Husbandry.	Subject to the special rules and restrictions laid down in Appendix-7 of A.P.F.C., Vol.11, may purchase electric bulbs for non-residential buildings upto an annual limit of Rs. 50 per institution in emergent cases.
	(b) Dy. Director and other Officers of similar rank.	As in the case of (a) above upto an annual limit of Rs. 25/- per institution.
	(c) Sheep & Goat Development Officer, Special Officer, Dairy-cum-Livestock farms, Feed and Fodder Development Officer, all Regional	As in the case of (a) above upto an annual limit of Rs. 20/- per institution.

(1)	*(2)*	*(3)*
	Asst. Directors, and other Officers of similar rank.	
	(d) Dist. Veterinary Officers, all Superintendents of Live-stock Farms, Cattle-cum- Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms and all other officers of similar rank incharge of the institutions of the above kind.	As in the case of (a) above upto an annual limit of Rs. 15 per institution
15.	**Elephant charges.**	The purchase of elephants required the sanction of the Govt.
16.	**Engineering College workshop fees.**	Half the premium paid by a student to a railway or other workshop may be reimbursed to him after he has completed his training satisfactorily. The Principal may incur the necessary expenditure for this purpose within the specific provision for the purpose made by the Director of Public Instruction, subject to the conditions prescribed in the Engineering College Rules.
17.	**Eviction Charges.**	A Government servant who orders an eviction in accordance with the terms of the Madras Land Encroachment Act, 1905 (Madras Act III of 1905), is competent to sanction any expenditure incidental to the eviction, e.g., the cost of removing things forfeited or of feeding an encroacher who is committed to custody.
18.	**Extradition charges—** Police Department.	The expenditure requires the sanction of the Deputy Inspector-General of Police.
19.	**Feeding charges—** (A) Police constables, etc.	(i) The Superintendents of the Police and the Officers of equal rank and the Commandants, Andhra Pradesh Special Police Battalions are authorised to sanction the payment of feeding charges to the Police Personnel deployed on Bandobust duties in connection with the Visits of V.I.Ps. implementation of Railway Protection scheme, Elections, Festivals etc., at the rates mentioned below :

(1)	*(2)*	*(3)*
	District Police :-	
	1. Circle Inspectors and Reserve Inspectors and Inspectors of Police Radio Organisation.	Rs. 3.00 per day (Rs. Three only).
	2. Sub-Inspectors and Reserve Sub-Inspectors and Radio Supervisors.	Rs. 2.50 per day (Rs. Two and fifty paise only).
	3. Other ranks viz., Asst.Reserve Sub-Inspectors, Head-Constables, Naiks, L/Naiks and Police constables, Radio technicians, Grade I Operators and Grade II Operators of Police Radio Organisation.	Rs. 1.75 per day (Re. One and paise seventy five only).
	Armed Reserve :-	
	1. Senior Reserve Inspectors	Rs. 3.00 per day (Rs. Three only). and Reserve Inspectors.
	2. Reserve Sub-Inspectors.	Rs. 2.50 per day (Rs. Two and paise fifty only).
	3. Other ranks.	Rs. 1.75 per day (Re. one and paise seventy five only). [Memo. No. 39860/65-18, Dt. 14-4-1969]

Note :—(i) Those who are fed at Government expense as above will be allowed full dearness allowance for the first month and half dearness allowance for the second and subsequent months during the period of their deputation.

(ii) Dy. Inspectors-General of Police, may, however, sanction feeding charges of policemen at rates not exceeding Rs. 1.50 NP. per head per day.

(iii) The sanction of feeding charges to Policemen is subject to the following conditions—

(a) that not more than two meals and one tiffin should be supplied to each man per day;

(b) that 1/4th daily allowance is given the men when they are allowed free board and lodging; and

(c) that 1/2 daily allowance is given to the men if either free board or lodging alone is allowed.

Note :—Policemen employed on Bundobust duty will however, be allowed a tea per day in addition to two meals and a tiffin when they are mobilised for more than 24 hours.

(iv) Certificate in the following form should be furnished in the contingent bill in which the feeding charges are drawn—

(1)	*(2)*	*(3)*
"Certified that the feeding charges in each case are sanctioned in conformity with the conditions prescribed by the Government ". [Memo.No. 15763/7481Accts/63-13, Dt. 23-3-1965]		
	(AA) Drivers, Firemen etc., of the Andhra Pradesh Fire Services.	The Regional Fire Officers are authorised to incur expenditure on the feeding at Government cost, for Station Officers, Engineer Sub-Officer; Leading Firemen, Driver, Operators, and Firemen etc., taken out to attend fires or other duties, for long hours and when it is not possible for them to return to their stations for taking food, subject to the provisions and rules mentioned in sub-item (A) above, at the rates not exceeding the following :
	(i) Station Officer or Engineer Sub-Officers.	Rs. 2.50 per head per day.
	(ii) Leading Firemen, Driver Mechanic, Driver Operator, Fireman Mechanic and Fireman.	Rs. 1.50 per head per day. [Memo.No. 81769/2357/Accts/63-3, Dt. 20-2-1964].
	(B) Animal Husbandry Institutions.	(i) Director, Animal Husbandry—Full powers. May sanction expenditure on purchase of feed including premixed feed, other concentrates and additives for all livestock from local market on competitive rates to the extent necessary to maintain all the Livestock stationed at one in situation for four months at a time pending finalisation of annual tenders as per rules or in default of the approved contractors to arrange for timely and qualitative supply to avoid dislocation in the feeding schedule of all live stock. (ii) Deputy Directors and other Officers of similar rank- As in the case of (i) above but upto three months requirements only. (iii) Sheep and Goat Development Officer, Special Officer, Live-stock Farms, Feed & Fodder Development Officer, all Regional Asst. Directors and all other Officers of similar rank As in the case of (i) above but upto two months requirements. [Memo.No. 32786/585/Accts./69-7,Dt. 9-1-1974]
20.	Freight Charges	The sanction of a competent authority for the purchase of any article carries with it sanction for

(1)	*(2)*	*(3)*
		incurring the necessary freight charges also. Provided that the cost of the article including freight is within the sanction powers of the authority that sanction the purchase. "Heads of offices may incur demurrage charges also as a part of freight charges if they are satisfied that the demurrage charge levied is not due to any neglect on the part of any Govt. Servant". (G.O.Ms.No. 246, Finance, Dt. 20-6-962). The following procedure should be observed in regard to the payment and adjustment of freight charges on imported stores (i) If any freight is payable in India on stores consigned by the India Store Department, London, the State Port Officer should forward the bill to the Accountant General through the steamer agents for adjustment. (ii) If any freight is payable on stores not consigned by the India Store Department, London, the steamer agents should submit the bill direct to the departmental authority concerned for payment. (iii) A bill for freight payable by the Govt. should invariably be supported by the receipted bill of lading or original tonnage statement, as the case may be.
21.	**Furniture (including record racks, rattan mats, blinds, table cloths and office scales and weight.**	Heads of departments, controlling authorities and disbursing officers may sanction expenditure on the purchase and repair of furniture up to the limits indicated below, subject to the general rules regarding the purchase of stores in Chapter VII. The limits refer, except where otherwise stated, to the cost of each article or any number of articles of the same kind purchased at any one time, whether for one office or a number of offices. Furniture does not include steel furniture. [Memo.No. 2057/Accts.160-1, Dt. 1-3-1960]

Note : —In the matter of purchase of furniture, etc., by the Chairman, Andhra Pradesh Public Service Commission, the limit laid down for the head of a department shall not apply as Regulation 14(1) of the Andhra Pradesh Public Service Commission Regulations imposes no limit on the amount o# contingent expenditure to be incurred by the Chairman.

(1)	*(2)*	*(3)*
I.	**GENERAL POWER**	
	Authority	***Limit of Sanction***
	Director of Medical and Health Services, Chief Engineers, Chief Operation Engineers and Chief Construction Engineers in the Elect. Dept.	Rs. 6,000/-.
	Director of Pub. Instruction.	Rs. 5,000/-.
	Board of Revenue.	(Memo No. 80839/Accts./65-17, Dt.7-9-1968)
	Director of Agriculture.	Rs. 2,000/-.
	Joint Director; of Agriculture.	Rs. 1,000/-.
	Superintending Engineer.	Rs. 1,000/-.
	Special Officer, Indian medicine Department.	Furniture (Including steel furniture) Rs. 1,500/-.
	Inspector-General of! Police	Rs.4,000/_ per vehicle in respect of light vehicles including replacement of tyres and tubes and Rs. 8,000/- per heavy vehicle per annum including replacement of tyres and tubes.
	Note :—"The above amounts do no include propulsion charges". [Issued as C.S.No. 3/79 vide G.O.Ms.No. 73, Fin. & Plg. (Fin.W) Dept., Dt. 8-3-1979]	
	Director of Industries and Commerce.	Rs. 1,000/-.
	Registrar of Co-operative Societies.	(Memo.No. 8014/2407/Accts/68-3, Dt. 19-3-1969).
	Inspector-General of Police.	Rs. 1,000/-.
	Chief Conservator of Forests.	Rs. 1,000/-.
	(a) Director of Animal Husbandry.	All furniture including Steel furniture like chairs, tables, cupboards, cash chests, small steel boxes, almirahs, steel racks, steel trays, index cabinets and iron safe — Rs. 1,000/-.
	(b) All Deputy Directors, and all other Officers of similar rank.	As in the case of (a) above excluding steel furniture Rs. 500/-.
	(c) Sheep & Goat Development Officer, Special	As in the case of (a) above excluding steel furniture Rs. 300/-.

(1)	*(2)*	*(3)*
	Officer, Livestock Farms, Poultry Development Officer all Regional Asst. Directors, and other Officers of similar rank.	
	(d) Dist. Veterinary Officers, All Superintendents Dairy Farms, Cattle-cum DairyFarms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms, and all the Officers of similar rank in charge of institutions of the above.	As in the case of (a) above excluding steel furniture Rs. 100/-.
	Note :—The above limits include the repairs to furniture. [Memo.No. 32786/585/Accts/68-7, Dt. 9-1 - 974]	
	All Heads of Departments (see Appendix-I) other than those mentioned above.	Rs. 500/-.
	Administrator-General and Official Trustee. Deputy Commnr. of Excise.	Rs. 500/- (Memo.No. 78941/1500/Accts/70-2, Dt. 26-2-1971).
	Dy. Commissioners of Commercial Taxes and Commercial Tax Officers.	When once the Deputy Commissioners of Commrl. Taxes or Commercial Tax Officers fix and sanction rent within the monetary limit of Rs. 750/- and Rs. 300/- respectively, to the Private buildings occupied by their Offices or Offices occupied by their subordinate officers, the Dy. Commissioners of Commercial Taxes or Commercial Tax Officers can go on paying the rent for three years or so long as the tenancy continues whichever is earlier and at the end of the period, the Dy. Commissioners of Commercial Taxes or Commercial Tax Officers concerned should renew the sanction. The other conditions i.e., obtaining the rent Certificate, etc., shall remain the same."(Issued as C.S.No. 2/83, vide G.O.Ms.No. 209, Fin.&Plg. (Accts.II) Dept., Dt. 7-7-83).
	Advocate General. Agents to the Govt. Visakhapatnam & East Godavari. Chemical Examiner to Government.	

(1)	*(2)*	*(3)*
	Chief Judge, Court of Small Causes, }Hyderabad, Chief City Magistrate. Collectors and District Magistrates. Conservators of Forests. District & Sessions Judges Divl. Inspector of Schools Judge, City Civil Court, Principals, Engg. Colleges, Kakinada and Ananthapur. Superintending Engineers in the Public Works and Electricity Department.	
	Chief Electrical Inspector to Government.	Rs. 750/-.
	Transport Commissioner.	Rs. 1,000/-.
	Principal of Government Medical Colleges. Superintendents of Govt. Hospitals including Govt. Headquarters Hospitals in the mufassal and Civil Surgeons, District Medical Officers, The Director Central Record Office.	Rs. 500/-
	Additional Director of Fire Services. Deputy Inspector General of Police. Director of the upgraded Dept. of History of Medical, Osmania Medical College.	Rs. 750/-.
	Dist. Educational Officers. Heads of Colleges excluding the Principals Engineering Colleges and Principals of Govt. Medical Colleges. Inspector (or Inspectress) of European Schools.	Rs. 500/-.
	Inspectress of Schools, Superintendent of Sanskrit Schools, Deputy Inspectors General of Police and Dist. Superintendents of	Rs. 500/-.

(1)	*(2)*	*(3)*
	Police. District Registrar of the Registration Dept. Commandants of The Spl.Armed Police. Deputy Director of Fisheries.	[Memo.No. 56179/1799/62-2, Dt. 19-9-1962].
	Asst. Director of Fisheries.	Rs. 200/-. [Memo.No. 561 79/799/Accts/62-2, Dt. 19-9-1962]
	Superintendents of Jails.	See the Andhra Pradesh Prison and Reformatory Manual.
	Divisional Forest Officers.	Rs. 200/-.
	Executive Engineers, Electrical Engineer	Rs. 100/-.
	Radio Engineer and Revn., Divisional Officers. Other Government servants empowered to draw contingent bills except those in the Education Department.	Rs. 100/-.
Note :—The Principal, Agricultural College, Bapatla, may incur at a time an expenditure of Rs. 500/- for new purchases and Rs. 200/- for repairs. [Memo.No. 8908/277/Accts./64-6, Dt. 27- 9-1965]		
II.	**SPECIAL POWERS**	
	Agency Divisional Officers.	Rs. 250/- a year for the purchase of articles made in India for the use of all the schools in the division.
	Director of Animal Husbandry.	Rs. 65 0/- for the initial supply to any one hospital and Rs. 500/- for the initial supply to any one dispensary.
	Director of Social Welfare.	(a) Social Welfare Department Schools and Hostels other than those in Ex-Criminal Tribes Settlements— (i) For each school newly opened a single teacher, an expenditure not exceeding Rs. 200/- may be incurred on the purchase of furniture, apparatus, appliances, books and slates for the use of pupils. Rupees 100/- is added to this limit when ever an additional teacher is sanctioned for the school. (ii) The cost of repair and replacement of furniture, etc., should not exceed Rs. 50/- a year for each school.

(1)	*(2)*	*(3)*
		(ii) The cost of replacement of unserviceable store for each hostel or boarding home should not exceed Rs. 100/- a year. (b) Schools in Ex-Criminal Tribes Settlements.— For each school an expenditure not exceeding Rs. 400/- a year may be incurred on the purchase, repair and replacement of furniture, apparatus, appliances, books and slates for the use of pupils. (c) Buildings (other than school buildings) in Ex-Criminal Tribes Settlements The cost of the furniture pm chased should not exceed Rs. 75/- a year each settlement.
	Collectors of districts in which a Social Welfare Department staff is Working.	Social Welfare Department Schools and Hostels-— (i) For each school newly opened with a single teacher, an expenditure not exceeding Rs. 150 may be incurred on the purchase of furniture, apparatus, appliances, books and slates for the use of pupils Rupees 75/- is added to this limit whenever an additional teacher is sanctioned for the school. (ii) The cost of repair and replacement of furniture, etc., should not exceed Rs. 25/- a year for each school. (iii) The cost of replacement of unserviceable stores for each hostel or boarding home should not exceed Rs. 50/- a year.
	Collector, Chittoor.	Social Welfare Department Schools for Yanadis in the Chittoor district. As for Collector in regard to other Social Welfare Department Schools.
	District Superintendent of Police, Chittoor.	Social Welfare Department Schools for Yanadis in the Chittoor district. (i) For each school newly opened with a single teacher, an expenditure not exceeding Rs. 100 may be incurred on the purchase of furniture, apparatus, appliances, books and slates for the use of pupils, Rs. 50/- is added to this limit whenever an additional teacher is sanctioned for the school.

(1)	*(2)*	*(3)*
		(ii) The annual cost of repair and replacement of furniture, etc., for each school should not exceed Rs. 10/-.
	Heads of Offices sub-ordinate to the Director of Agriculture excepting the Principal, Agrl. College.	Rupees 25 in each case of fittings etc., for collections or repairs to furniture.
	Director of Medical Services.	Rs. 350 per head for the supply of furniture and crockery for the use of nursing staff of the Government Hospitals. He may also sanction expenditure not exceeding Rs. 25 to be incurred at a time on tinning of brass vessels, repairs and varnishing of furniture, etc., in the Nurse's quarters attached to Government Hospitals.
	Director of Archaeology and Museums.	Rs. 500/- each time. To purchase or to get manufactured, steel or wooden showcases at a cost of Rs.500 in each case of reorganisation and development of Museums.
	Director of Fire Services.	Rs. 2,500/- for the purchase of extension ladders.
	Collectors of districts.	Purchase of mats, for Jamabandis. Tahsildars and Deputy Tahsildars in independent charges may, with the previous approval of the Collector, purchase as many mats as are required for providing seating accommodation during jamabandi, subject to a maximum of six mats for each taluk or sub-taluk.
22.	**Games, Sports and Physical Exercises—**	
	(A) Government Colleges Schools including Arts, Law, Engineering, Teacher's Training, Medical & Agrl.	The Director of Public instruction, the Director of and Medical Services, the Director of Animal Husbandry and the Director of Agriculture may incur expenditure to the extent necessary in connection with schools and colleges under their control on : (i) the provision and maintenance of games courts and athletic fields, and (ii) the provision of dressing and bath rooms in playgrounds. The authorities mentioned below may exercise the powers indicated against each:—

(1)	*(2)*	*(3)*
	(1) Director of Public Instruction.	(a) May sanction an annual grant in aid not exceeding one-third of the amount of the subscriptions raised by the members of a recreation club attached to a college, a secondary school for boys or a secondary training school for masters. The bill for each grant should indicate in detail how the amount was calculated. (b) May sanction in his discretion expenditure on games and sports in elementary training schools for masters and mistresses, secondary schools for girls, Government schools for defectives and Secondary for school mistresses. (c) Many incur expenditure upto a limit of Rs. 200 a year in connection with demonstrations of physical exercises.
	(2) District Educational Officers and Inspectress of Girls' Schools.	May sanction expenditure on the supply of games and sports materials to Government Training Schools and Government schools for the defectives in their respective jurisdictions upto a limit of Rs. 150 a year for each school.
	(3) Director of Medical Services.	May sanction an annual grant-in-aid not exceeding one-third of the amount of subscriptions raised by the members of a recreation club attached to any institution under his control. The bill for each grant should show in detail how the amount was calculated.
	(4) Director of Agriculture.	May sanction an annual grant-in-aid to each of the recreation clubs run by the students of the Agricultural College at Bapatla, not exceeding one third of the amount of the subscriptions raised for Rs. 600, whichever is less. The bill for each grant should indicate in detail how the amount was calculated.
	(5-a) Director of Industries and Commerce.	May sanction an annual expenditure upto a limit of one-third of the sports fee collected from the students or Rs. 600, whichever is less in respect of the Oil Technological institute. Anantapur, for promoting the athletic activities of the students of the institution. The bill for each grant should indicate in detail how the amount was calculated.
	(6) Deputy Director of Fisheries Department.	Many sanction grants upto Rs. 30/- for the first year and Rs. 20/- for the second-year in respect of fisher-

(1)	*(2)*	*(3)*
		ies schools and Rs. 25/- a year in respect of Fisheries Technological Institute.
	(7) Principal of Polytechnics.	May sanction an annual expenditure up to a limit of one-third of the sports fee collected from the students or Rs. 600, whichever is less, in respect of each of the Polytechnics and Industrial Schools for promoting the athletic activities of the students of such institutions. The bill for each grant should indicate in detail how the amount was calculated.
(B)	Jails.	The Inspector-General of Prisons may incur expenditure as follows : (i) Expenditure not exceeding the limits indicated below on the purchase of games and sports materials for the use of adolescents undergoing modified Borstal treatment in Central Jails
	Central Jail, Rajahmundry.	Maximum limit of annual expenditure Rs. 250/-. (ii) Expenditure on the award of cash prizes in connection with sports for the staff in jails not exceeding a total expenditure of Rs. 800/- a year for Central Jails and Rs. 200/- a year for District Jails. (iii) Expenditure not exceeding Rs. 15/- a year on the purchase of a cup or medal to be awarded to the best shot among the executive warder staff. (iv) Expenditure not exceeding Rs. 1.000/- a year for the purchase of sports materials for the use of special class prisoners in the jails in the State.
(C)	Social Welfare Department.	(a) The Director of Social Welfare may sanction expenditure in his discretion— (i) on the provision and maintenance of games in the schools under the control of the Social Welfare Department, and (ii) on the purchase of games equipment for the use of the boys and girls in Ex-criminal Tribes Settlements. (b) Collectors of districts in which a Social Welfare Dept. staff is working may sanction expenditure not exceeding Rs. 20/- a year for

(1)	*(2)*	*(3)*
		each school on the provision and maintenance of games in schools controlled by the Social Welfare Department.
(D)	Police sports.	The Inspector-General of Police may allot, to Dy.Inspectors General of Police, District Superintendents of Police and Commandants of the Special Armed Police Units in his discretion, the amount provided in the budget each year for grants for Police Sports.
(E)	Andhra Pradesh Fire Services.	The Additional Director of Fire Services may sanction an initial grant of Rs. 20/- for each fire station newly built for games and sports with a recurring annual grant not exceeding one-sixth of the amount of subscription raised Rs. 50/- whichever is less. [Memo.No. 58089/Accts/65, Dt. 3-5-1968]
(F)	Forest Department.	The Chief Conservator of Forests is authorised to incur expenditure not exceeding Rs. 500/- in each case for annum towards the maintenance of games, sports and physical exercises at the Forest Guards Training Schools, Yellandu and Kakinada. [Memo. No. 8908/277/Accts./64-6, Dt, 27-9-1965]
(G)	Revenue Department.	(i) Collectors of Districts are authorised to incur an expenditure not exceeding Rs. 400/- per district per annum in connection with organizing games and sports. [Memo.No. 126815-Exp-C/57-l, Fin., Dt. 18-7-571 (ii) Board of Revenue is authorised to incur an expenditure not exceeding Rs. 400/- per year for the organisation or a State Revenue Meet every year in connection with the Games and Sports in Board's Office. [Memo.No. 46459A/361/74-3,Dt.22-5-1974] (iii) Heads of medical institutions may incur expenditure not exceeding Rs. 25/- a year on repairs to radios and payment of annual licence fees for them in the hospitals. (iv) The Director of Women's Welfare, Hyderabad may incur expenditure not exceeding Rs. 3,000/- p.a. on the purchase of gramophone records, needles and other materials required for propaganda purposes in the city and muffasal. [Memo.No. 88413/Accts./60-3, Dt.23-11-1960]

(1)	*(2)*	*(3)*
		(v) The Commissioner of Labour may sanction expenditure towards payment of annual licence fee of Rs. 10/- (Rupees ten only) for each Community Radio set in the Labour Welfare Centres under his administrative control. [Memo.No.75261/Accts./61-1,Dt.17-11-1961] (vi) Deputy Director of Fisheries may incur expenditure not exceeding Rs. 25/- p.a. for purchase of gramophone records and needles and magic lantern slides only. [Memo. No. 89682/2671/Accts./61-2, Dt.8-1-1963 & Govt.Memo.No. 56179/l799/Accts/62-12, Dt. 19-9-62] (vii) The Director of Public Health may sanction expenditure on purchase of Gramophone records and other propaganda materials, not exceeding Rs. 100/- at a time, subject to a maximum of P.s. 500/- per annum. [Memo.No.37590/Accts/63-2,Dt.11-6-1963]
	Director of Animal Husbandry.	(viii-a) may incur expenditure on gramophone records, needles, magic lantern slides, and radio sets Cinematograph Films audio-visual equipments, neonsign models, charges equipment for the artist, raw material tools and other publicity material Ps. 1,000/-. As in the case of (a) above upto Ps. 75/-. May incur expenditure as in the case of (a) above. (b) All Deputy Directors and all other Officers of similar rank. As in the case of (a) above but upto Rs. 50/- (c) Sheep and Goat Devlpt. Officer, Spl. Officer, Live-stock farms, Poultry Devlpt. Officer, all Regl. Asst. Directors and other officers of similar rank.
	Note —The above limit applies to article purchased on each occasion. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1-1971]	
(H)	Labour Department.	The Commissioner of Labour may sanction expenditure not exceeding Ps. 500/- (per Welfare Centre) per annum towards maintenance of games, sports and physical exercises at Welfare Centres. [Memo.No.2988/Accts./67-6, Dt. 1-3-1966]

(1)	*(2)*	*(3)*
24.	**Hospital charges—**	
	(a) Medical Department.	(i) *Medical, drugs, dressings, bedding and linen* :—A Superintendent of a Govt. hospital in Hyderabad City or a District head-quarters Hospital or Mental Hospital in the muffassal, a District Medical Officer or a Civil Surgeon in charge of a hospital may purchase locally (from the Jail Department or otherwise) Medicines, drugs, dressings such as lint; gauze and long cloth and bedding and linen at a cost not exceeding Rs. 500/- for each article or any number of articles of any one kind purchased at one time. Provided that (a) the articles purchased are not usually supplied by the Medical Stores Depot or (b) the local purchase will be advantageous to the Government from the point of view of cost and quality. The officer making the local purchase should certify on the bill that the articles purchased are articles not usually supplied by the Medical Stores Depot. Civil Assistant Surgeons incharge of Government hospitals also may make similar purchases upto a limit of Rs. 50/- at one time. The Superintendent, King George Hospital, Visakhapatnam may purchase Pencillin annually at a cost not exceeding Rs. 50,000/- for use in the hospital. (ii) Apparatus, instruments, machinery etc. See Item 3 above.
Note :—The Superintendent of the Hospitals obtaining their requirements of X-Ray films from firms with whom contracts have been entered into for the supply of the films may purchase films on the basis of the contract as in the case of diet articles, supplied to the Government Medical Institutions.		
		(iii) *Cataract glasses* :—These glasses may be purchased to the extent necessary in hospitals where there is a special eye department for supply on discharge to patients who have undergone an operation for contaract and are too poor to buy the glasses for themselves. - (iv) (a) Diet, railway fare, boat hire, etc., of patients in mental hospitals. See the A.P. Mental Hospital Code.

(1)	*(2)*	*(3)*
		(b) Diet, etc., of patients in Govt. Hospitals. See the A.P. Civil Medical Code. (c) Diet, of patients sent for treatment to local fund hospitals by a Magistrate, Police Officer or Jail Superintendent. The charges for feeding a patient sent for treatment in connection with police case should be debited to the contingencies of the Magistrate concerned. The charges for feeding a patient who is a sick prisoner or an accused person under remand in a jail should be debited to the contingencies of the jail.
Note :—The cost of the medicines used for such patients should invariably be borne in full by the local body responsible for the hospital.		
		(v) Gramophone records and needles. See Item 23 above. (vi) Indigent persons Treatment in Govt. Hospitals and transfer to leprosy treatment centres see the A.P. Civil Medical Code. (vii) Yarn and other raw materials. See Item 46 below. (viii) *Hiring of bulls and supply of washing materials in Govt. Hospitals* :—The Director of Medical Services may sanction expenditure in connection with (1) hiring of bulls for dragging carts, carrying water for use in Govt. hospitals and (2) supply of washing materials to dhobies of Govt. hospitals subject to a maximum of Rs. 30/- per mensem for each of the above items.
	Public Health Dept.	The Director of Public Health may sanction expenditure on medicines, disinfectants, nutrition foods etc., not exceeding Rs. 1,000/- (Rupees one thousand only) at a time. [Govt.Memo. No. 7529/Accts./61-1, Dt. 27-10-61].
	Indian Medicine Dept.	*Hospital Charges* :—(i) The Special Officer, Indian Medicine Depts. may incur expenditure towards Hospital charges like medicines, drugs, dressings, linen etc., at a cost not exceeding Rs. 2,000/- at a time required for all the Government institutions under the control of Indian Medicine Department.

(1)	*(2)*	*(3)*
		(ii) The Special Officer, Indian Medicine Department incur an expenditure towards green herbs, raw drugs etc., for Indian Medicine Pharmacy upto Rs. 2,000/- at a time. (iii) The Superintendents of the Nizamia General Hospital and Government Ayurvedic Hospital may directly incur expenditure on purchase of Hospital Charges like medicine drugs, dressings, linen etc., upto a limit of Rs. 350/- at a time required for Nizamia General Hospital and Govt. Ayurvedic Hospital respectively.
Note :—The exercise of the above powers will be subject to the following condition : (i) a certificate of non-availability must be obtained from the Medical Officer (Ayurvedic or Unani) Indian Medicine Pharmacy as the case may be prior to the incurring or sanctioning the expenditure. (ii) There must be an interval of 3 months between the last and present purchases the same or similar drugs or medicines etc., as the case may be. (iii) The original requirements must be properly estimated and supplies obtained through the Stores Purchase and Industrial Marketing Department and direct purchases must be resorted to in emergencies and for special reasons. In such cases the procedure outlined in Rule 125 of A.P.F.C., Vol. 1, may be followed. [Memo. No.2917/Accts./67-2, Dt. 17-11-1967]		
	(b) Electricity Department.	The Superintendent Engineer, of the Electricity Department may purchase locally from the jail department (or otherwise) bedding, linen and other hospital necessaries upto a limit of Rs. 25/- for each article or a number of articles of any one kind purchased at a time, provided that each indent is approved by the District Medical Officer. The Superintending Engineer (Generation Circle) Visakhapatnam who is incharge of the Machkund Hydro-electric Scheme may purchase medicines, drugs and other Hospital accessories upto a monetary limit of Rs. 200/-. [Memo.No.87604/Accts./61-1,Dt.6-1-1962].
	(c) Jail Department.	See the Andhra Pradesh Prison and Reformatory Manual.
	(d) Local Fund Hospitals.	See Rule (iv)(c) under "(a) Medical Department" above.
	(e) Police Department.	See Item 40(g) below.
	(f) Animal Husbandry Dept.	The authorities mentioned below may sanction or incur expenditure on the local purchase of medi-

(1)	*(2)*	*(3)*
		cines and drugs including country and patent drugs and other Hospital necessaries upto a limit noted against them. These charges also include transportation charges upto a limit of Rs. 20 0/- (Authority Govt.Memo.No, 3996/ AH-II/65-2, Food & Agriculture, dated 12-10-65) Preparatory medicines may be purchased directly from manufacturing firms or through their authorised dealers for use in the Veterinary Institutions under their control authority. [Govt. Memo.No.3613/AH-II/66-3, F.&A. Dt. 15-7-66]
	(a) Director of Animal Husbandry.	Rs. 3,000/- at a time.
	(b) All Deputy Directors & all other Officers of similar rank.	Rs. 2,000/- at a time.
	(c) Sheep & Goat Devlpt. Officer, Spl. Officer, Livestock Farms, Feed and Fodder Devlpt. Officer Regl. Assistant Directors and other Officers of similar rank.	Rs. 1,000/- at a time.
	(d) District Veterinary Officers all Supdts. Of Livestock Farms, Dairy Farms, Cattle-cum-Dairy Poultry Research Stations, Poultry Farms and Goat Breeding Farms, and all other Officers of similar rank incharge of the institutions of the above kind.	Rs. 500/- at a time.
		When the annual indents of medicines and other Hospital necessaries are supplied by the Medical Stores Depot or any other supplying Agency, the authorities noted below may purchase, such stores locally even if non-availability certificate is not received from Medical Stores Depot or other supplying agency provided that at least three weeks have lapsed since the date of placing the indent (Non-receipt of the reply from the Medical Stores Depot or other supplying agencies within three weeks may

(1)	*(2)*	*(3)*
		be taken as if the Non-availability certificate was received).
	1. Dist. Veterinary Officer for Minor Veterinary Dispensaries.	Rs. 300/- per annum per institution.
	for Sub-Veterinary Dispensaries.	Rs. 600/- per annum per institution.
	for Veterinary Hospitals.	Rs. 600/- per annum per institution.
	for Rural Veterinary Dispensaries.	Rs. 200/- per annum per institution.
	2. Veterinary Assistant Surgeons.	Rs. 100/- per annum per institution.
Note (1) :—The overall expenditure under this delegation should not exceed Rs. 250/- per annum per institution. All sanctions to the emergent purchase made by the Veterinary Assistant Surgeons and the District Veterinary Officers should be entered in a register original maintained at the institution concerned and extract recorded at the District Veterinary Officers. ***(ii)*** The above delegation will not be applicable to the Veterinary Assistant Surgeons transferred to Panchayat Samithis. ***(iii)*** The local purchase should be advantageous to the Government from the point of view of cost and quality. ***(iv)*** When the supplies are obtained from the Medical Stores Depot in regular indents, the powers to accord financial sanctions shall be as follows. These powers also apply to the purchase of vaccines, area etc., supplied by the recognised institutions :		
	(a) Director of Animal Husbandry.	No limit.
	(b) Deputy Directors.	Upto a limit of Rs. 5,000/- for each institution subject to availability of provision.
	(c) Regional Asst. Directors.	Upto a limit of Rs. 2,000/- for each institution subject to availability of provision.
	(d) District Veterinary Officers.	Upto a limit of Ps. 1,000/- for each institution subject to availability of provision. [Memo.No.32786/585/Accts./69-7,Dt.9-1-1974]
	(g) A.P. Fire Services.	The Addl. Directors of fire Services may purchase First Aid Boxes at a cost not exceeding P.s. 45/- for each Fire Station. [Memo.No. 36296/l263/Accts./63-2, Dt. 15-6-1963]
	(h) Education Department.	The Principal, Training College, Rajahmundry may incur an expenditure not exceeding Rs. 100/- per

(1)	*(2)*	*(3)*
		annum on the purchase of first aid medicines and equipments and on other contingent charges.
	(i) Forest Department.	The Ex-Officio Director of the Nehru Zoological Park, Hyd. may incur expenditure not exceeding Rs. 5 00/- per annum towards purchase of medicines for the Veterinary dispensary in the Nehru Zoological Park subject to the condition that funds for the purpose are already provided in the budget for the Zoo Scheme. [Memo.No, 81658/1546/Accts./66-1, Dt.17-12-1966].
25.	**Hostel charges :-**	
	(a) Medical Colleges :	The Director of Medical Services may incur expenditure on cooking utensils & crockery required for hostels attached to medical colleges upto Rs. 250/- per each hostel.
	(b) Social Welfare Department	The Collectors of the dists. except Hyderabad, in Hostels. which there are Govt. Harijan Hostels and the Directors of Social Welfare in the case of Hyderabad City, may in their discretion grant third class railway fares or bus fares by the lowest class to the boarders of those hostels of their journey to and from their houses during the summer vacation.
	(c) Agricultural Colleges.	The Director may incur expenditure on cooking utensils and crockery required for hostels attached to Agricultural Colleges upto P.s. 250/- for each hostel.
	(d) Animal Husbandry	The authorities noted below may sanction or incur Department Hostels. expenditure on cooking utensils and crockery and other hostel requisites required for each hostel attached to Veterinary schools, and other institutions, Livestock, Poultry, Sheep, Goat and Plg, breeding Farms, and research stations at one time to the extent of limit mentioned below :
	(a) Director of Animal Husbandry.	P.s. 500/- for each hostel.
	(b) Deputy Directors and all other Officers of similar rank.	P.s. 250/- for each hostel.
	(c) All Regional Assistant Directors, Sheep and Goat Devlpt. Officer,	Rs. 100/- for each hostel.

(1)	*(2)*	*(3)*
	Spl Officer of Livestock Farms, Feed and Fodder Devlpt. Officer and other Officers of similar rank.	
	(d) District Veterinary Officers, all Supdts. Of Livestock Farms, Dairy Farms, Cattle-cum-Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep & Goat Breeding Farms & other Officers of similar rank incharge of the institutions of the above kind.	Rs. 50/- for each hostel. [Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974]
26.	**Hot and Cold Weather Charges.**	A controlling authority should make a specific allotment to each Officer under its control for hot and cold weather charges. The use of punkahs and electric fans for non-gazetted establishment should ordinarily be limited to the months of April to September, but the head of an office may extend such use to the months of March and October also, if the concession is really necessary. In exceptional cases, the head of a department may allow the use of punkhas and electric fans for non-gazetted establishments during other parts of the year if he is satisfied that there is a real necessity for it. In the Police Dept., Dy. Inspectors-General of Police may exercise exceptional powers subject to the condition that the limit fixed for the consumption of electricity for each office is not exceeded. The Personal Assistant to the Director of Agricultural and the Gazetted Assistant to the Headquarters Dy. Director of Agri. may incur expenditure on hot and cold weather charges without any limit but subject to existence of budget provision. Gazetted Officers may use either punkhas or electric fans throughout the year. Where electric fans are provided punkah puller should not be appointed. [Memo.No.81243/Accts./61-7,Dt.27-6-1962]

(1)	*(2)*	*(3)*
	Class of Govt. servants.	The supply of goblets and tumbler in all offices during the hot weather should not exceed the scale laid down below :
	Class of Govt. Servants	***Scale of Supply***
	Gazetted Govt. servants.	One glass tumbler and one earthenware goblet for each, one in a year.
	Non-Gazetted Govt., servant.	(a) One glass tumbler for each non-gazetted Govt.servant and one earthenware goblet for a group of four non-gazetted Govt. servants, once in a year, in cases not covered by clause (b) below. (b) One plastic tumbler and one earthen pot common for all attenders and subordinates of similar status peons and other menials in an office, once in a year. Khus Khus or grass screens for doors and windows may be provided in all Offices during the hot weather subject to existence of budget provisions. [Memo.No. 87599/Accts./61-1, Dt. 20-1-1962].
27.	**Jails.**	
	(A) Dramatic performance.	The Inspector-General of Prisons may sanction the incurring of initial expenditure for such items as the hiring of costumes, scenes and musical instruments and the printing of notices and tickets in connection with the staging of dramas by prisoners, inmates and pupils in jails, provided that he is satisfied that the expenditure will beyond reasonable doubt be recovered by the eventual receipts, after taking into account all the other charges to be met from them. The proceeds realized should be credited to the Government in fill —See Treasury Rule 7(1). If the receipts exceed the charges; the Inspector-General of Prisons may authorise the Superintendent of the Jail to incur expenditure from his contingent allotment on gramophone records, books, etc., for the use of the Jail upto the amount by which the receipts exceed the charges.
(B)	Gramophone records and needles, magic lantern slides and radio sets.	See item 23 above.
(C)	Iron pots, stone grinding mills, iron beds, brass	A District Magistrate may sanction the purchase for the use of the sub-jails under his control, when

(1)	*(2)*	*(3)*
	scales etc.,	necessary, if an article or a number of articles of the same description at a cost not exceeding Rs.25/- at a time, provided that the article is likely to last for at least three years and is not one usually supplied by the Stationery Office.
(D)	Other charges	See items 4, 9(B), 22, 24 and 46.
28.	**Laboratory charges.**	Heads of offices, may incur on the working of laboratories attached to educational and professional institutions and technical departments, subject to the following conditions :— (1) The rules and delegations in Chapter VII and item 4 above regarding the purchase of apparatus, instruments, machinery, etc., should be duly observed. (2) If any recurring items of expenditure, e.g., expenditure on pay of laboratory menials (item 34) are incurred, the rules regarding them should be strictly followed.
29.	**Land.**	The purchase of land for the use of any department requires the sanction of the Govt. As regards acquisition of land for the extension of village sites —See Note (1) to Paragraph 6 of Board's Standing Order No. 21.
30.	**Law charges.**	(a) Apart from the delegations mentioned in Items 1 to 13 above the Heads of Departments can incur or sanction the expenditure to meet law charges as detailed below— (i) The Heads of Departments can incur expenditure on incidental charges such as purchase of stamps payment for copies, etc., connected with law suit from their budget provision without reference to the Government. (ii) The Heads of Depts. can incur expenditure on costs decreed against Govt. without prior sanction of the Govt. in respect of charges items of expenditure only if there is sufficient provision in Budget. In case no provision exists in the Departmental budget for such item, it can be incurred only after obtaining necessary

(1)	*(2)*	*(3)*
		supplementary grant from the legislature and if it cannot wait till such time, it can be incurred after sanction of an advance by Government from the Contingency Fund pending the vote of legislature for a supplementary grant. (iii) The Heads of Depts. can sanction fees to Govt. pleaders in all law suits including suit appeals and S.M.Ps., and C.R.Ps., and C.M.As., arising to writ petitions and writ appeals where the Govt. are not impleaded i.e., where only Govt. officers are impleaded. However this delegation does not apply to the payment of special fee, in other cases, sanction of Govt. is necessary. [Memo.No. 48247/1256/Accts./62-15, Dt. 4-8-1973] (1) The Director of Public Instruction, the Director of Medical Services, the Director of Industries and Commerce, the Commissioner of Labour, the Transport Commissioner and Collectors are empowered to sanction the payment of ordinary costs (including pleaders) fees in law suits instituted under the orders of a competent authority. The Director of Industries & Commerce is also empowered to sanction the payment of ordinary costs (not including pleaders' fees) in connection, with law suits instituted by him for the recovery of sums outstanding for more than six months on account of supplies made or work orders executed by his department. For the powers of the Board of Revenue in regard to law charges, See Board's Standing Order No. 97. For the powers delegated to the Chief Engineer in the Public Works Dept. and Electricity Dept. and the Chief Operation Engineers and Chief Construction Engineer, See the relevant provisions of the Deptl. Code or Manual.

(1)	*(2)*	*(3)*
		(2) When a suit is brought to contest the correctness of a survey in a Panchayat, the cost should be apportioned between the Govt. and the Local Board concerned in the proportion of two to one, provided that the local board accepts the legal representatives appointed by the Collector and does not appoint another. (3) The Inspector-Genl. of Police may sanction the Payment of incidental charges upto a limit of Rs. 100 in each case, in addition to the lawyer's fee in a civil suit against a Police Officer arising in connection with the discharge of his official duties. (4) The Commissioner of Police, Dy. Inspector-General of Police, Railways, and C.I.D., Hyd. and the Inspector-General of Police may sanction the payment of incidental charges upto a limit of Rs. 100/- in each case, in addition to the lawyers' fees in a criminal case against a Police Officer arising in connection with the discharge of his official duties. [Memo.No. 1091/15/Accts./70-8, Dt. 24-3-71] (5) The District Supdts. of Police are empowered to sanction expenditure on court-fees stamps required by prosecuting Inspectors of Police for affixing to revision petitions to be presented to District Magistrates. (6) The Inspector-General of Registration and District Supdts. of Police are empowered to incur expenditure on copy stamp papers required for obtaining copies of, or records relating to civil or criminal cases. (7) The Govt. Solicitor is entitled to charge a fee not exceeding 1 percent, of the Govt. grant for the examination of title and settlement of the mortgage in connection with an educational building grant. The fee is also subject to a mini, of Rs. 20/- and a maxi. of Rs. 250/- in each case. The fee will be paid in equal shares by the management of the institution and the Govt.

(1)	*(2)*	*(3)*
		(8) The Commnr., Dy. Commnrs., Hindu Religious & Charitable Endowments (Admn.) Dept., is also empowered to incur the necessary expenditure on law charges, including the stamp fees, fees due to advocates and other reasonable expenses as postal charges, script charges, travelling allowance expenses to witness summoned for giving evidence, fees for attending commission enquiries, etc., in connection with suits, appeals and enquiries, etc., instituted under the orders of a competent authority or to which the Govt. are a party. (9) The Director of Social Welfare is empowered to sanction an amount not exceeding Rs. 500!- for the law charges relating to the following cases (a) Land acquired under the Land Acquisition Act, (b) Land acquired by private negotiations, and (c) Land given as donation by the land owners, [Memo.No. 22772/Accts./61-1, Dt. 26-4-1961] (10) Director, Central Stores Purchase Dept. is empowered to pay legal charges incidental to law suits instituted in connection with the purchase action taken by the Dept. from the Deptl. Contingencies. [Memo.No. 59181/Accts./61-1, Dt. 15-9-1961] (11) Forest Officers of and above the rank of Assistant Conservators of Forests in independent charge are empowered to purchase the copying stamps required in connection with suits or other purposes on behalf of Govt. [Memo.No. 61 679/Accts./61-1, Dt. 25-9-1961]. (12) The Commissioner of Workmen's Compensation is empowered to sanction expenditure, not exceeding Rs. 1,000/- per annum towards sanction of legal assistance to deserving injured workmen or their de-

(1)	*(2)*	*(3)*
		pendents for the conduct of cases under the Workmen's Compensation Act. [Memo. No. 26965/966/Accts./63-1, Dt. 20-4-1963] (13) The Director of Animal Husbandry is empowered to sanction the payment of ordinary costs (including pleader's fees) in law suits instituted under the orders of competent authority. He may also incur expenditure including stamp fees, fees due to advocates, other reasonable expenses as postal charges, script charges and copying charges. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1-71] (14) The Board of Revenue (C.T.) is empowered to sanction the payment on fees to the advocate on record and senior advocates before the Supreme Court in respect of sales tax cases at the rates approved by the Govt. and provided the sanction of the Govt. for institution of defence is accorded. [G.O.Ms.No. 448, Fin. Plg., (A&L) Dept., Dt. 27-10-1976] (15) Insofar as the office of the Registrar of Co-op. Societies and the Joint Registrar of Co-op. Societies in that office are empowered to sanction law charges including Pleader's fees subject to the scales specified in part V of the Law Officers (Recruitment, conditions of service and Remuneration Rules, 1967 contained in G.O.Ms.No. 1487, Home (Courts-C) Dept., Dt. 31-8-1967 & G.O.Ms.No. 159, Fin. & P1g. (A&L) Dept., Dt. 14-4-1977). (b) The department concerned should pay in cash for any stamps required for suits or other purposes on behalf of the Government. See the Civil Rules of Practice. (1) The Chief Conservator of Forests may sanction incidental expenditure like payment for stamps required for suits or other purposes, for payment of day costs ordered to be paid to the plaintiffs pleaders by the courts, for printing of copies of

(1)	*(2)*	*(3)*
		judgment etc., in suits, writ petitions, Civil Miscellaneous Petitions, etc., against the Forest Dept. or against the Govt. servants under the control of the Chief Conservator of Forests upto Rs. 300/- in each case. (2) The Conservator of Forests may sanction incidental expenditure like payments for stamps required for suits or other purposes for payment of day costs ordered to be paid to the plaintiffs pleader by the Courts for printing of copies of judgments, etc., in suits, writ petitions, Civil Miscellaneous Petitions, etc., against the Forest Dept. or against Govt. servants under the control of Conservator of Forests upto Rs. 150/- in each case. (3) The District (Divisional) Forest Officers may sanction incidental expenditure like payment for stamps required for suits or other purposes, for payment of day costs ordered to be paid to the plaintiff's pleaders by the Courts for printing of copies of judgments, etc., in suits, writ petitions, Civil Miscellaneous Petitions, etc., against the Forest Dept. or against Govt. servants under the control of Dist. (Divl.) Forest Officer upto Rs. 100/- in each case. [Memo.No.94518/330/Accts./67-8, Dt. 9-9-68]

Note : —The Administrative Departments concerned in each case shall be competent to sanction defence without obtaining concurrence of Finance in all the cases where legal proceedings have been instituted against the Government or against the actions of the Government servants in their official capacities provided that the concerned department decides that defence is necessary after consulting the Law Department.

[Memo.No. 8361l-B/Accts./65-8, Dt. 1-4-1968]

Note : —The Government Pleader will operate on the funds provided under the sub-detailed head "Legal charges" and will send a statement of expenditure every month to the Head of the Department and the Secretariat Departments on whose behalf the stamps, folio etc., has been purchased for filing appeals indicating the bill No. cheque No. and amount drawn by him. The Head of the Department concerned shall take the figures into account for purpose of Budget, reappropriation and supplementary grants etc., [C.S.No. 6/75/ to A.P.F.C. Vol.II issued in G.O.Ms.No. 328, Dt. 21-11-1975]

31.	**Livestock**	
	(A) Medical Department.	The Director of Medical Services may incur expenditure on the replacement of draught bullocks in institution under his control, provided that—

(1)	*(2)*	*(3)*
		(1) the Government have sanctioned the maintenance of a draught bullock in institution concerned, and (2) not more than Rs. 200/- is paid for any one bullock. (a) The Director, Institute of Preventive Medicine, Hyderabad, should invite tenders from the public by advertisement in the local dailies and obtain orders of the Director of Medical Services for the acceptance of the tenders every year, subject to the following conditions : (1) after extractions of lymph each animal shall be returned to the owner or supplier; (2) If any calf dies before extractions of lymph, the hire charges of the same shall be recovered from the owner or supplier, if they were already paid to him. [Memo.No.72676/Accts./62-1, Dt. 13-2-63].
	(B) Police Department.	(i) When a draught bull has been purchased with the Govt. 's sanction for carrying water to police lines, the Inspector-General of Police may sanction its replacement, when necessary, provided that not more than P.s. 75/- is paid for the new bull. (ii) The Commissioner of Police may purchase the horses required for the Hyderabad City Police. (iii) The Inspector-General of Police may purchase horses at the rate of one horse for every five pupils under training in the Police Training School, Anantapur. The cost of each horse should not exceed Rs. 500/-.
	(C) Animal Husbandry Dept.	(a) The Director of Animal Husbandry may incur or sanction expenditure for the purchase of Livestock for experiments of research and scientific value subject to a limit of Rs. 2,000/- on account of any one experiment. The total annual cost of these experiments should not exceed Rs. 20,000/-. (b) The Deputy Director, Veterinary Biological and Research Institute, Hyd. may incur expenditure

(1)	*(2)*	*(3)*
		on purchase of experimental animals for research and scientific work of the Laboratories and institutions under his control, subject to a limit of Rs. 5,000/- at a time within an annual ceiling of Rs. 5,000/-. (c) The Principal, School of Animal Reproduction may incur expenditure on purchase of experimental animals for research and scientific work of the Laboratory and institutions under his control subject to a limit of Rs. 5,000/- at a time within an annual ceiling of Rs. 3,000/-. (d) Veterinary Officers may incur or sanction expenditure connected with Live-stock Operations and for cultivation purposes at the Live-stock Farms and other Institutions of Animal Husbandry Dept. to the extent indicated below :—
	Authority	***Extent of delegation***
	(i) Director of Animal Husbandry.	Full powers to purchase live-stock under Tender System and upto (25) animals at a cost of not exceeding Rs. 25,000/- at a time, without Tender System. He may also sanction the sale of animals of any kind including Poultry, Plgs, Sheep, etc., and also the sale of all Farm, Produce at the scheduled rates fixed by him from time to time.
	(ii) All Deputy Directors and other Officers of similar rank.	May buy (and sell) all live-stock and other routine and ordinary working expenses connected with the management of Farms and Projects upto a limit of Rs. 5,000/- subject to availability of provision. May fix the value of the Livestock for the purposes of the stock returns.
	(iii) All Regl. Asst. Directors, Sheep and Goat Devlpt. Officers, Special Officer of Live-stock Farms, Feed & Fodder Devlpt. Officer and other Officers of similar rank.	As in the case of (ii) above upto a limit of Rs. 2,000/- subject to availability of provision.
	(iv) District Veterinary Officers, all Superintendents of Livestock Farms, Dairy	As in the case of (ii) upto a limit of Rs.1,000/- subject to availability of provision. [Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974].

(1)	*(2)*	*(3)*
	Farms, Poultry Research Stations, Cattle-cum-Dairy Farms, Poultry Farms, Sheep and Goat Breeding Farms, and all other Officers of similar rank in charge of Institutions of the above kind.	
		The Officers of the Animal Husbandry Department may incur expenditure on the purchase of cattle feeds locally, if their requirements do not exceed 250 seers per item per month, after obtaining quotations every month accepting the lowest of them. The expenditure involved is subject to the prevailing market rates of cattle feeds". [Govt. Memo.No. 40324/ Accts./60, Dt. 25-4-1960].
32.	**Magic Lanterns.**	See Item 23.
33.	**Marriage registration.**	A non-official marriage registrar may draw from the treasury once a month or as soon as necessary on bills countersigned by the District Magistrate any amounts expended by him in connection with marriage registration in excess of the fees collected.
34.	Menials paid from contingencies.	(1) Heads of Depts. and other authorities empowered to draw contingent bills may sanction the employment of unskilled menial on non-pensionable establishments, whose pay is debited to contingencies provided the rate of pay does not exceed the limits indicated below. Heads of Depts. and District Supdts. of Police may also sanction the employment of skilled labourers such as maistries, engine drivers and carpenters on non-pensionable establishments whose pay is debited to contingencies provided the rate of pay does not exceed the limits indicated below.
	I. UNSKILLED:	
	(a) Menials within the twin cities.	Rs. 50/- p.m.
	(b) Menials within the District Headquarters.	Rs. 45/- p.m.
	(c) Menials within other areas.	Rs. 40/- p.m.

(1)	*(2)*	*(3)*
	(d) Man or Woman (Part-time)	Ps. 0,35/- per hour of work or P.s. 20/- p.m.
	(e) Boy worker (Full time)	P.s. 35/- p.m.
	(f) Boy worker (Part time)	Rs. 0.25 ps. per hour of work or Rs. 12 p.m.
	II. SKILLED	
	(a) In twin cities.	Ps. 60/- p.m.
	(b) In District Headquarters	Rs. 55/- p.m.
	(c) In Other areas	Ps. 50/- p.m. The casual labour employed on daily rates of wages shall be paid at a rate not exceeding Es. 5/- (Five) per day in the twin cities of Hyd. and Secunderabad and in Visakhapatnam and at Ks. 4/- (Four) per day in the other Districts. [G.O.Ms.No. 87, Fm. & P1g. Dt. 27-2-1976] (a) Unskilled menials include Masalchis, sweepers, cleaners, panka-pullers, watchmen, water suppliers, scavengers, toties, gardeners, etc. No panka-pullers shall however be employed, where there is electricity in Office and proposals for fixing up fans where necessary shall be sent to the Govt. for consideration. (b) The maximum rate of pay for an unsklilled menial or skilled labourer should not be sanctioned as a matter of course, but the pay of each post should be fixed with due regard to the nature of the work and the prevailing market rate of pay for the class of the work required. The limits fixed above are the maximum limits and they do not preclude authorities competent to fix the rates of remuneration payable to menials paid from contingencies from fixing lower rates than those fixed above. No unskilled menials or skilled labourer paid from contingencies, may be paid at a rate exceeding the relevant maximum laid down above, unless the Govt. have specially sanctioned it. Unless there is enough work to justify employment for a whole time worker on monthly basis, casual labour or part-time workers shall be employed. (c) No distinction need to be made between those employed in the twin cities, District Headquarters and other areas in the case of Man or

(1)	*(2)*	*(3)*
		woman Worker (part-time) Boy Worker (Full time) and Boy Worker (part-time) referred to above and the rates of remuneration fixed above do not vary with the areas where they are employed. [Memo.No. 11205-A/65-6, Dt. 10-7-1969 & Memo.No. 45965- A/1202/Accts./69-3, Dt. 27-9-1969]. Heads of institutions concerned may sanction maternity leave on full leave salary for a period not exceeding two months at a time to all married female Government servants in the Medical Dept. whose pay is met from contingencies. The District Supdts. of Police may incur expenditure on waterman or water charge after making sure that the expenditure is absolutely necessary, subject to the prevalent local rates as in the case of unskilled menials like sweepers, scavengers etc.
Note 1 :—The Director of Medical services may sanction the employment of menials paid from contingencies in Government medical institutions upto the maximum of the scale sanctioned by the Government for such menials.		
		The Director of Medical Services may employ surveyors in Govt. hospitals where necessary provided that the pay of a surveyor does not exceed Rs. 20/- a month in the case of District Headquarters Hospitals and Rs. 15/- a month in other cases.
Note 2 :—The Gazetted Assistant to the Headquarters Deputy Directors of Agriculture may exercise the powers of a Head of Department in this respect. ***Note 3*** :—Toties in Government hospital belong to the regular establishments do not come within the category of menials paid from contingencies. ***Note 4*** —The maximum rates of pay laid down in the above rule do not apply to coolie labour employed occasionally on daily wages, but they apply to menials paid from contingencies and to menials whose pay is charged to estimates for works. ***Note 5*** :—The rate of daily wages to temporary substitutes employed in the Registration Department in the place of peons absent on remittance duty or on account of court attendance is fixed at 25 naye paise. ***Note 6*** —The maximum rate of pay of a unskilled and a skilled labourer in the Minor Irrigation Establishment will be Rs. 20/- per mensem and Rs. 35/- per mensem, respectively. ***Note 7*** :—The maximum rate of pay of a skilled labourer and an unskilled labourer in the Rural Water Supply establishment will be Rs. 35/- per mensem and Rs. 20/- per mensem, respectively. ***Note 8*** :—Unskilled labour and menials paid from contingencies (Man or Woman Full time) in the cities of Hyderabad and Secunderabad shall be paid a consolidated pay of Rs. 45/- per month. [Memo.No. 63594/Accts./61, Dt. 5-10-1961]		

(1)	*(2)*	*(3)*
Note 9 :—Man or woman worker, unskilled, part-time, paid from contingencies, in the cities of Hyderabad and Secunderabad, shall be paid wages at the rate of 3Op. per hour or at Rs. 15/- per month (consolidated). [Memo. No. 2176/885/Accts./62-3, Dt. 7-7-1962] ***Note 10*** :—Messengers working in the Semen collection centres sent along with semen shippers may be allowed their Daily Allowances and Travelling Allowance in tour regulated in accordance with the above Rule 34(1), (2) of Appendix 7, Andhra Pradesh Financial Code, Volume II. [Memo.No. 61769/1974/Accts./62-3, Dt. 19-9-1962]		
		(2) The pay of a menial paid from contingencies who is temporarily taken into camp in exceptional circumstances, may be enhanced for the period of the tour by an amount not exceeding the travelling allowances admissible under the A.P. Travelling Allowance Rules to Govt. servant of the lowest grade. Provided that he would have been eligible for a daily allowance during the tour if he had been working on the regular establishment. The enhanced pay in lieu of travelling allowance may be raised by 50 percent., in the case of journey in the special tracts included in Class I, and by 331/3 per cent, in the case of journeys in the localities included in Class II, in Annexure V to the A.P. Travelling Allowance Rules. "Scavengers, Sweepers and Mazdoors working in the Govt. Press, Kurnool, belong to the regular establishment and do not come within the category of menials paid from contingencies." [Memo.No.38598/1396/Accts/64-2,Dt.14-7-1964]
Note 1 —Measures in the Survey Department are, however, eligible for travelling allowance as provided in Annexures II and III of the Andhra Pradesh Traveling Allowance Rules. ***Note 2*** :—Lascars and Maistries working under the special overseer of the Social Welfare Department are eligible for travelling allowance on the scale laid down for Government servants of the lowest grade in Annexure I to the Andhra Pradesh Travelling allowance Rules. ***Note 3*** :—Maistries and menials employed by the Public Health Department on fumigation work in plague-infected districts may be paid the actual expense, incurred on travelling from place to place in the course of their duty. ***Note 4*** —In the State Broadcasting Department, mechanics paid from contingencies are eligible for travelling allowance consisting of 11/2 third-class fares for journeys by rail and a daily allowance of fifty paise except on days on which railway journeys are made, menials paid from contingencies are eligible for travelling allowance at the rate fixed for last grade servants in Grade XIII of Annexure Ito the Andhra Pradesh Travelling Allowance Rules. The mechanics paid from contingencies are also eligible to draw road mileage as for a Government servant of Grade XI.		

(1)	*(2)*	*(3)*
Note 5 :—The followers of the Special Aimed Police for the journeys performed by them when they move with their companies on bandoubust duties are eligible for travelling allowance on the scale laid down for Government servants of the lower grade in Annexure I to the Andhra Pradesh Travelling Allowance Rules. [Memo.No. 43232/W & M./54-2, Fin., Dt. 21-10-1954]		
		(3) Muster Rolls should be maintained for all coolies employed on manual labour and paid at daily or monthly rates. See Subsidiary Rule 20 under Treasury Rule 16. (4) For purposes of departmental scrutiny and gent audit, all drawing officers should described in their contingent bills and registers the class to which each menial belongs, so that controlling officers may be able to see during inspections that the rates are to prima facie extravagant. (5) Each head of a department should forward to the Accountant-General annually in April a consolidated certificate in the following form in support of the wages fixed for menials. *"Certified that the rates of pay allowed for the different classes of menials are fixed with reference to the prevailing market rates, and are within the maximum rates laid down by the Govt. in Item 34 of Appendix 7. A.P. Financial Code except in cases for which the Govt. Spl. sanction has been obtained for the rates paid."*
35.	**Mosquito-netting.**	(1) The head of an office or a Gazetted Govt. servant to whom the head of the office has delegated the power of drawing establishment pay bills, may sanction and advance for the purchase of mosquito nets to all permanent non-Gazetted Govt. servants resident or working in Govt. Offices in places where there is risk of malaria. Officiating and temporary men who are not likely to be ousted within the period of repayment will also be eligible for the advance. The advance will be free of interest. A list of areas where there is risk of malaria will be drawn up by the Director of Public Health and communicated to all Heads of Departments for information. (2) The advance shall be limited to the amount actually required for the purchase of mosquito

(1)	*(2)*	*(3)*
		nets in each case for the use of the Govt. servant and the members of his family, subject to a maximum of one month's pay including dearness allowance or Rs. 50/- whichever is less. (3) The advances should be recovered in equal monthly instalments not exceeding 12 by deduction from pay bills. In the case of Government servants drawing comparatively higher rates of pay, recovery may be effected in a smaller number of instalments. The recovery will commence from the month subsequent to that in which the advance is drawn, e.g., if the advance is drawn in January, 1956, the first recovery will be on the 1st February, 1956 on pay drawn for January, 1956. The recoveries will be made whether the Government servant is on duty or on leave. (4) Procedure of the drawal and supply of mosquito nets : The Director of Stationery should purchase and keep a sufficient stock of mosquito nets and meet the expenditure from the contingent allotment of his office. All heads of offices will prepare the necessary indents for the number of mosquito nets required by the non-gazetted subordinates under their control and forward them to the heads of departments concerned, who will consolidate them and send them on to the Director of Stationery. The latter will arrange to supply the required number of nets for his stock to each office direct along with a bill of cost in duplicate for the cost of the nets supplied including cost of packing, railway freight etc. On the receipt of the nets and the bill of cost from the Director of Stationery the cost per net should be worked out by the head of the office, and cash recoveries effected from Govt. servants should be remitted into the treasury through challans to the credit of the Director of Stationery. In other cases, the head of the office should sanction the advance subject to the limits laid down in the Rule (2) above, prepare adjustment bills and present them at the treasury for affording credit to the Director of Sta-

(1)	*(2)*	*(3)*
		tionery, by per contra debit to "P. III. Deposits and Advances (Advances not bearing interest) Advances repayable —C. Special advances —F. Other advances (Advances to Govt. servants in malarial tracts for the purchase of mosquito nets)." The bill of cost shall then be returned to the Director of Stationery duly countersigned with an intimation of the manner in which credit has been afforded to him. The detailed accounts for the advances granted should be maintained and recoveries watched by the departmental authorities concerned. At the end of every official year, the head of each department should send to the Accountant-General a certificate of acceptance of balances outstanding in the department similar to the certificates furnished in the case of other special advances mentioned in Article 246 of this Code.
36.	**Motor Vehicles—**	
	(A) Hiring Charges.	The District Superintendents of Police are empowered to hire motor-buses for Police arrangements. (i) during large festivals, tours of the Governor and visits of other high personages, keenly contested elections to Legislatures and local bodies, etc., (ii) to keep order in disturbed localities and in other similar situations, and (iii) in connection with the mobilisation aid training of District Armed Reserves and State General Reserves. They should submit to the Inspector-General of Police by the 15th January and the 15th July of each year a statement showing— (1) the occasions on which motor buses were hired during the previous half year; (2) the number of buses hired on each occasion; (3) the number of days for which each bus was engaged; and (4) the amount paid on account of each bus. The Inspector-Genl. of Police should arrange for the scrutiny of the statements and satisfy himself that the expenditure incurred is reasonable and justified.

(1)	*(2)*	*(3)*
		Superintending Engineers of Operation Systems and the Executive Engineer (Electricity) Vijayawada, may sanction incidental expenditure upto a limit of Rs. 500/- on hiring of private lorries when Govt. lorries are not readily available for attending to emergent repair works in times of breakdowns and failure of supply. The Chief Engineer (Electricity) should submit to the Government at the beginning of every half year a report showing the number of occasions in which this was exercised during the previous half-year and the expenditure incurred on each occasion with other relevant particulars. The authorities noted below may sanction incidental expenditure on hiring of private lorries when Government lorries are not readily available for attending to the work of an emergent nature to the extent of limit noted against them.
	Authority	***Extent of delegation***
	(a) Director of Animal Husbandry.	Upto a limit of Rs. 1,000/-.
	(b) All Deputy Directors and other officers of similar rank.	Upto a limit of Rs. 500/-.
	(c) All Regl. Asst. Directors, Sheep and Goat Devlpt. Officers, Special Officers incharge, Livestock Farms and Poultry Devlpt. Officer and other Officers. of similar rank.	Upto a limit of Rs. 150/-. [Memo.No.32786/585/Accts./69-7, Dt. 9-1-1974]
(B)	Maintenance and upkeep of Motor Cars.	The charges for the maintenance and upkeep of a motor car supplied by the Govt. for the use of a person holding an office (other than the Head of the State) should be met in the manner laid down by the Govt. to meet the cost of special re- pairs in each case. Usually the Govt. meet the cost of special repairs, such as the replacement of worn-out or broken parts, and the person using the car has to meet all the ordinary running expenses, such as the wages of driver and cleaner, if any, insurance charges, if any, and the cost of petrol, oil and the renewal of tyres.

(1)	*(2)*	*(3)*
		In the case of the staff cars belonging to the Andhra Pradesh Fire Services, the entire maintenance charges including the wages, of drivers and cleaners and the cost of repairs and running charges will be met by the Government.
	(C) Purchase of motor vans or ambulances.	1. The Inspector-General of Police may buy motor vans or ambulances to replace existing ones subject to the following two conditions (1) No van or ambulance should be replaced until it has reached the mileage or period specified below :
	(i) Three tone chassis lorries and station wagons.	40,000 miles or 4 years whichever occurs first.
	(ii) Motor cycles.	25,000 miles or 3 years whichever occurs first. A Motor vehicle which has reached the mileage or period above should be "traded in" for a new vehicle and not condemned automatically after that period. (2) The Inspector-General should submit to the Government by the 15th April of each year a return showing the number of motor vans or ambulances replaced during the previous year and the following details for each replacement (i) make of the replaced van or ambulance, (ii) make of the new van or ambulance, (iii) date of purchase of the replaced van or ambulance, (iv) date of purchase of the new van or ambulance, (v) price paid for the replaced van or ambulance. (vi) price paid for the new van or ambulance. and (vii) total amount spent on repairs to the replaced van or ambulance.
Note :—The Inspector-General of Police may condemn jeeps which are not roadworthy.		

(1)	*(2)*	*(3)*
		II. The Director of Fire Services may buy fire tenders, ambulances, etc., to replace existing ones subject to the condition that no van or ambulance should be replaced until it has been in use of 5 years and has been examined and condemned by a Motor Vehicles Inspector as not worth repairing and to further condition, (2) mentioned in Rule 1 above.
(D)	Repairs to motor vans, buses, lorries or ambulances.	(1) All heads of departments (see Appendix I) and the Director, Government Press, may sanction expenditure on repairs to motor vans upto a limit of Rs. 5 00/- for repairs carried out at a time to one or any number of motor vans used in the same department, subject to the condition that the rules regarding the invitation of tenders for the execution of works are observed.
Note 1 :—The Directors of Medical Services is authorised to exercise the above powers in regard to motor vehicles, such as lorries, buses, ambulances, etc., which are in use in the medical department. ***Note 2*** —The condition regarding the invitation of tenders does not apply to cases where repairs are carried out in the Government Automobile Workshop. ***Note 3*** —The Chief Conservator of Forests may incur expenditure to the extent of Rs. 1,000/- at a time, on repairs and purchase of spare parts.		
		(2) The following officers, of the Police Department, are similarly authorised to incur expenditure on repairs to motor or vans and the purchase of spare parts of equipment for them subject to the following limits for expenditure incurred at any one time.
	1. District Superintendents Police and Officers of the same rank.	May sanction purchase of spare parts, repairs to motor vehicles and purchase of tyres, tubes, flags, etc., at any one time upto Rs. 600/-. [Memo.No. 48450/ Accts./61-2, Dt. 26-8-1961].
Note :—Apart from the above powers the Superintendents of Police and other Officers of the Police Department of the rank of Superintendents of Police are empowered to purchase essential spare parts of the motor vehicles of the Police Department likely to be required very often, in advance upto a limit of Rs. 600/- and to keep them to their stocks for meeting to the urgent repairs becoming necessary to the motor vehicles in their respective charges. [Memo.No. 59769/1880/Accts./63-1, Dt. 7-9-1963]		
		The Additional Director of Fire Services is authorised to sanction repairs to motor vans upto Rs. 1,500/- without distinction between spare parts and repairs. The Regional Fire Officers are authorised

(1)	*(2)*	*(3)*
		to sanction expenditure on repairs to motor vans and purchase of spare parts upto Rs. 1,000/- without distinction between spare parts & repairs. The District Superintendents of Police are authorised to sanction expenditure on repairs to appliances and purchase of spare parts for any one appliance at any one time upto Rs. 250/-. [Memo.No. 1253/B/155-2, Fin., Dt. 21-3-1954 & Memo.No. 58089/- 65, Dt. 3-5-68] Divisional Fire Officers are authorised to sanction expenditure on repairs and purchase of spare parts for Fire Service Appliances upto Rs, 150/- in each case at a time without distinction between spare parts and repairs. [Memo.No. 58089/Accts./65, Dt. 3-5-19681 (2) The Dirt of Stationery is also similarly authorised to sanction expenditure upto a limit of Rs. 1,000/- at a time on repairs to the motor lorry in use in the Stationery Stores or for purchasing such equipment as may be required for its upkeep. [Memo.No. 5309/366/Accts./63-1, Dt. 18-4-1963] (3) The District Medical Officer, or the Superintendents of Hospitals, in whose jurisdiction motor vehicles, such as buses, lorries, vans etc., are maintained are similarly authorised to incur at any one time expenditure upto Rs. 250/- towards repairs for the motor vehicles and upto a limit of Rs. 100/- on account of these purchase of spare parts or equipment. (4) The Superintendent of the Government Mental Hospital at Waltair is empowered to exercise powers similar to those in entry (3) in regard to the motor vans, buses or lorries, maintained in his institutions. (5) The Principal, Agrl. College, Bapatla, is authorised to sanction expenditure upto a limit of Rs. 100/- at a time on repairs to motor vans, buses, lorries or ambulance. (6) The Sericultural Expert, and the Assistant Sericultural Expert, Hindupur are authorised to incur expenditure on repairs and renewals to the motor van of the Sericultural Section of the

(1)	*(2)*	*(3)*
		Department of Industries and Commerce subject to the following conditions (i) That the total annual expenditure on such repairs and renewals to the vans does not exceed the limit of Rs. 1,000/-; (ii) That the expenditure incurred at any time by each of the officers mentioned above does not exceed the limit specified below against each of them for repair or renewal:
	Name of the Officer.	*Repairs* Rs. *Renewals* Rs.
	Sericultural Expert and Asst. Sericultural Expert.	100 100
(D)	Spares and Repairs to Motor Vehicles.	Director of Agriculture Rs. 2,000 at a time, Joint Director of Agriculture Rs. 1,000 at a time. (Memo.No.75798/Accts./59, Dt. 22-9-1961). (7) Officers of the Agricultural Department of and above the rank of District Agricultural Officers may incur expenditure upto a limit of Rs. 50 at a time on repairs of spare parts to motor lorries, jeeps, tractors. ploughs, etc., under their control. (8) The Chief regional Fire Officers may incur expenditure on the purchase of spare parts of fire services vehicles upto a limit of Rs. 200 at a time. They may also incur expenditure on repairs to the vehicles upto the above limit. (9) The Dy. Secretary to Govt. in the Genl. Admn. Dept. incharge of establishment may incur expenditure on the purchase of petrol, oil, and lubricants required for the staff cars, the circulation vans and the motor cycles maintained in the General Admn. Dept. and he may also incur expenditure not exceeding Rs. 200/- only per motor car, van or cycle at any one time on the repairs and replacement of parts for the above motor vehicles and motor cycles. [Memo.No. 1 956/Accts./54-3, Fin. Dt. 31-7-1954] (10) Heads of Departments who do not make purchases under the rate contract system, may purchase their requirements of tyres and tubes

<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th></tr>
<tr><td></td><td></td><td>from the Branch Offices of the tyre manufacturing companies upto a limit of Rs. 1.000/- at a time, subject to instructions 9 and 10 under Rule III of Article 125 of this Code.</td></tr>
<tr><td colspan="3">***Note*** :—The Chief Conservator of Forests is authorised to exercise these power to the extent of Rs. 2,000/- at a time.(Memo.No. 8908277/Accts./64-6, Dt. 27-9-1965)</td></tr>
<tr><td></td><td></td><td>(11) The Director of Fisheries may incur an expenditure upto Rs. 2,500/- for a period of 6 months on repairs and purchase of spare parts for any one Vehicle (including land Rover) subject to the condition that he can spend only upto Rs. 1,000/- for the purposes at any one time. The Assistant Director of Fisheries may incur an expenditure upto Rs. 500/- for a period of 6 months on any one (including Land Rover) subject to the condition that the total expenditure on any one vehicle including that sanctioned by the Director of Fisheries should not exceed Rs. 2,500/- during that period.
[Memo.No. 37703/Exp-C/55-1, Dt. 15-7-1955]

(12) Conservator of Forests and Divisional Forest Officers (Working Plan Officers and Assistant Conservator of Forests) may at any one time, sanction expenditure on repairs and purchase of spare parts or other equipment to motor vehicles such as jeeps and land rovers subject to the following limits</td></tr>
<tr><td></td><td></td><td><table><tr><th>Conservators of Forests.
Rs.</th><th>Divisional Forest Officer.
Rs.</th></tr></table></td></tr>
<tr><td></td><td>1. Repairs to motor vehicles such as jeeps and land rovers.</td><td><table><tr><td>500</td><td>100</td></tr></table></td></tr>
<tr><td></td><td>2. Purchase of spare parts or equipments, for motor vehicles such as jeeps and land rovers</td><td><table><tr><td>250</td><td>100</td></tr></table>
(Memo.No. 74270/Exp.C/55-2, Fin. Dt. 9-1-1956 & Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965).</td></tr>
<tr><td></td><td></td><td>(13) The following Officers of the Revenue Department are authorised to incur expenditure on repairs to Motor Vehicles in their charge subject to the following limits, on any one vehicle in any one month without prior consultation</td></tr>
</table>

(1)	*(2)*	*(3)*
		with the Area Transport Officer, subject to the condition that the bills should be scrutinised by the Area Transport Officer after completion of repairs and before payment.
	1. Tahsildars.	Rs. 50/- p.m.
	2. Revenue Divisional Officers.	Rs. 100/- p.m.
	3. Special Deputy Collectors.	Rs. 100/- p.m. [Memo.No. 28753-A/714/Accts./68-14, Dt. 11-9-1969] (14) Deputy Registrars of the Co-operative Department may sanction in consultation with the Assistant Radio Engineer, the Transport Commissioner and the Area Transport Officers concerned, expenditure at any one time on purchase of spare parts or equipments for them subject to the following limits (i) Repairs executed through authorised work shops to propaganda vans and jeeps in their custody Rs. 100/-. (ii) Purchase of spare parts or equipments for them Rs. 50/-. [Memo.No. 14440/Accts./61-1, Dt. 17-3-1961] (15) Not withstanding the general delegation in item 13, the Revenue Divisional Officers at Visakhapatnam and Kurnool and the Sub-Collectors at Vijayawada and Chandragiri may incur expenditure on repairs and replacement of the Government cars stationed at Circuit House, Visakhapatnam, State Guest House, Kurnool, Vijayawada and at Tirupati upto a limit of Rs. 100/- at any one time. [Memo.No. 14504/A/Accts./62-2, Dt. 11-4-1962]. (16) District Public Relations Officers may incur an expenditure upto a limit of Rs. 25/- (Rupees twenty five only) for the purchase of spare parts at a time and for minor repairs to the Government vehicles under their control in consultation with the Area Transport Officers concerned. [Memo.No. 58464/Accts./62-5, Dt. 31-1-1964]. (17) The Regional Assistant Directors of Public Health (General) may incur at any one time

(1)	*(2)*	*(3)*
		expenditure upto Rs. 250/- repairs to motor vehicles and upto a limit of Rs. 100/- on the purchase of spare parts or equipment. [Memo.No. 14254/652/Accts./63-2, Dt. 3-4-1963] The Director of Public Health is authorised to incur expenditure upto Rs. 1,000/- on repairs and purchase of spare parts on each vehicle. [Memo.No. I 6908!508/Accts./634, Dt. 6-5-1964] (18) The Deputy Supdts. of Police in the Range Offices of the Anti-Corruption Bureau may incur expenditure upto Rs. 60/- each at a time on minor repairs or purchase of spare parts to the Government Vehicles allotted to the Range Officers from the allotment under "Maintenance of Vehicles" in the Budget Estimates for Anti- Corruption Bureau. [Memo.No. 24688/841 /Accts./64-1, Dt. 30-5-1964] (19) (a) District Educational Officers may incur expenditure on repairs and replacements of the parts of the jeeps under their control upto Rs. 50/- at a time; and (b) The Regional Deputy Directors of Public Instruction may sanction the expenditure on repairs and replacements of the parts of the jeeps under the control of the District Educational Officers and also the jeeps of their offices upto Rs. 200/- at a time. [Memo.No. 36247-A/l318/Accounts/64, Dt. 19-6-1964] (20) The District Collectors and the Board of Revenue may incur and or sanction expenditure towards repairs and replacements on motor vehicles subject to the following conditions : (a) The District Collector may incur and or sanction expenditure upto Rs.1,000/- at a time subject to a maximum of Rs. 2,000/- in a financial year on each motor vehicle. (b) The Board of Revenue may incur and or sanction expenditure upto Rs. 2,500/- at a time on each motor vehicle subject to a maximum of Rs. 5,000/- p.a.

(1)	*(2)*	*(3)*
		(c) The powers delegated in clauses (a) and (b) relate only to the motor vehicles of Revenue Department which are under the jurisdiction of the Area Transport Officer, Vijayawada. [Memo.No. 59190/775/71-2, Dt. 24-3-1975]. The powers delegated to the Collectors and the Board of Revenue in the clauses (a) and (b) above will be subject to the condition that if the cumulative total amount of repairs money spent on any vehicle exceeds Rs. 7,500/- which is roughly 50% of the value of the vehicle sanction of the Government should be obtained in the matter. [Memo.No. 58355/559/Accts./64-11, Dt.1-3-1971] (a) The Collector, Kurnool and Special Chenchu Officer and the Dist. Forest Officer, Kurnool, Nandyal and Giddalur may incur expenditure towards purchase of spare parts repairs charges on the jeeps under the control of the Forest Department, employed for the Chenchu ameliorative works as shown below:
1.	Collector, Kurnool & Special Chenchu Officer.	Rs. 500 at a time subject to a maximum of Rs. 2,500 during a year subject to budget allotment.
2.	District Forest Officers, Kurnool, Nandyal and Giddalur.	Rs. 100 at a time subject to a maximum of Rs. 500 during a year and also subject to the budget allotment, (Memo.No. 40976/Accts. 65-6, Dt. 6-12-1967). (b) The Director of Settlements, Survey and Land Records, and Deputy Director, Survey and Land Records, Rajahmundry, Settlement Officers and Assistant Directors of Survey may incur and or sanction expenditure towards repairs and replacements on Motor Vehicles subject to the following conditions (i) The Dir, of Settlements, Survey & Land Records may incur or sanction expenditure upto Rs. 750/- at a time towards repairs and purchase of spare parts on Motor Vehicles under his control subject to a max. of Rs. 1,500/- within a period of six months, on each Motor Vehicle. (ii) The Deputy Director of Survey and Land Records, Rajahmundry may incur or sanc-

(1)	*(2)*	*(3)*
		tion expenditure upto Rs. 3 00/- at a time subject to a maximum of Rs. 1,000/- in a year on each vehicle under his control (i.e., including the vehicles under the Assistant Directors of Survey and his control). (iii) The Settlement Officers & the Assistant Directors of survey and Land Records are empowered to incur expenditure for minor repairs on the Motor Vehicles under their control upto a maximum limit of Rs. 100,- (Rupees one hundred only) in anyone monti without prior consultation with the Area Transport Officer subject to the condition that the bills should be scrutinised by the Area Transport Officer after completion of repairs and before payment. (iv) The Settlement Officers, the Dy. Director of Survey and Land Records, Rajahmundry & Asst. Directors of Survey specified above are authorised to indent for tyres, tubes and batteries direct from the approved firms indicated by the Area Transport Officer, subject to the following conditions :- (a) that every replacement of a tyre or battery should be undertaken only after it is certified to be necessary by the Area Transport Officer; (b) that the prices charged by the Firm are at the same concessional rates which are given to the Area Transport Officer; (c) that the bills be sent to the Area Transport Officer for scrutiny, and (d) that in the case of Assistant Director of Survey and Land Records, the approval of Director of Survey and land Records, the approval of Director of Settlements, Survey and Land Records should be obtained". [G.O.Ms.No.318, Fin.&Plg., Dt. 27-7-1976] 21. The following officers working in the Consolidation of Holdings may incur expenditure, as noted against each, for repairs to Government Jeeps provided to them :

(1)	*(2)*	*(3)*
1.	Director of Consolidation of Holding (in the cadre of Collectors).	Upto Rs. 500/- at a time subject to the maximum of Rs. 2,500/- during the year.
2.	Consolidation Officers of the cadre of Deputy Collectors.	Upto Rs. 100/- per month.
3.	Assistant Consolidation Officer of the cadre of Tahsildar.	Upto Rs. 50/- per month. (22) The following Officers of Animal Husbandry Department, subject to the observance of the Special Restrictions of Ceiling imposed and rules regarding invitation of tenders etc., for the expenditure of works, expenditure on repairs and replacements, may sanction to the extent of limit to one or any number of Motor vehicles used in the same department and also for purchasing spare parts.
	(a) Director of Animal Husbandry.	Rs. 2,000/-.
	(b) All Deputy Directors and other Officers of similar work.	Rs. 500/-.
	(C) All Regional Asst. Directors, Sheep & Goat Devlpt Officer, Poultry Devlpt. Officer, Special Officer I/c Livestock Farms and other Officers of similar rank.	Rs. 250/-.
	(d) All Dist. Veterinary Officers, Superintendents of all Livestock Farms, Sheep and Goat Farms, Poultry Officers I/c of the Institutions of the above kind.	Rs. 100/-,
	(e) Taxes-Police Dept. Motor Vehicles Tax.	May be paid by Government in the case of Police Inspector/Reserve Inspectors in respect of Motor cars or Motor cycles and the Sub-inspectors, Reserve Sub-inspectors in respect of motor cycles maintained by them, for the discharge of their official duties.
	(f) Taxes-Fire Service Dept. Motor Vehicles Tax	May be paid by Government in the case of Asst. District Fire Officers in the Fire Service Department

(1)	*(2)*	*(3)*
		in respect of the motor cars or motor cycles and station officers in the Fire Service Department in respect of motor cycles maintained by them for the discharge of their official duties. [Memo.No. 57401/1848/Accts./62-1, Dt. 16-8-1962]
	(g) Cost of learners fees and testing fees for driving Jeep and Motor Cycle.	The Principal, Police Training College, Anantapur, is authorised to incur expenditure on the items mentioned in Column (2) in respect of the cadets i.e., Civil Sub-Inspectors, Reserve Sub-Inspectors and V 'Assistant Sub-Inspectors under training in Police Training College, Anantapur. [Memo.No. 38273/527/Accts./71-2, Dt. 29-3-1972].
37.	**Office Expenses.**	(1) Charges for such items as the following fall under this head Gum pots, rat traps, brooms, nails, soap, vinegar, time-pieces, water pots, ropes, matches, firewood, chalk, glue, paste. thread. Paper discs for use in Tell-Tale clocks, umbrellas for peons, mats, windows, lighting, other than electric, cloth for records, binding, advertisements, dhobying, supply of thinking water, phenyle, renting of post boxes, postal commission money orders and value payable parcels, local purchase of books of money order, telegraph and value payable post forms, postal anti railway guides and incidental expenditures connected with darbars held by Collector for the presentation of badges and sands to the recepients of the titles. (Govt.Memo.No. 24371/Accts./61-1,Dt.24-4-1961 & G.O.Ms.No. 253, Fin. & P1g., Dt. 23-1-1977) The nature of each charge should be described in detail in the contingent bill.

Note 1 :—Railway guides may be bought only if there is a touring officer in an office or if witness batta has to be paid.

Note 2 : Charges for the packing and carriage of articles belonging to an office are treated as "office expenses" when they are not incurred in connection with tours.

Note 3 —The Heads of Departments may sanction supply of new time pieces to their offices under their control not exceeding one time piece for each block of buildings by way of first purchase or replacement of any existing condemned time piece. The Director of Stationery will supply the time piece free of cost on indent from the Head of Department.

[Memo.No. 64913/Accts./60-l, Dt. 29-7-1 960]

Note 4 : The Heads of Departments, may sanction the supply of new time pieces to their offices and to the offices under their control not exceeding one time piece for each block of

(1)	*(2)*	*(3)*
buildings by way of first purchase or replacement of any existing condemned time piece. The Collectors may exercise similar powers in respect of their offices and the subordinate offices in the District. The Director of Stationery will supply the time pieces free of cost on indent from the I leads of Departments, or Collectors as the case may be.' [Govt. Memo.No. 53598/Accts./61-l, Dt. 9-10-1961] ***Note 5*** : -The Assistant Collector, Government Guest House may accept counter-sign and pass for payment of bills of Electricity consumed in the office of the Government House Department and Lake View and Dilkusha Guest Houses upto Rs. 200/- per month and incur expenditure upto Its. 30/- per month on petty office contingencies within the budgeted grant. [Memo.No. 21 320/735/Accts./62-3, Dt. 14-6-1962] ***Note 6*** :- [he Chief Inspector of Factories, Andhra Pradesh. Hyderabad may sanction expenditure not exceeding Rs. 50 at a time for his office and also in respect of his Subordinate Offices. [Memo.No. 2988/Accts./67-6, Dt. 1-3-1968] ***Note 7*** : Amount paid to the Posts and Telegraphs Department for the renewal of abbreviated Telegraphic address of office should also be treated as "Office Expenses." [Memo.No. 22387/Accts./ô2-l, Dt. 4-4-1962]		
		(2) The Scales of expending and other limitations prescribed below should be carefully observed:
	(i) Advertisement charges	Advertisement charges may be incurred only with the sanction of the head of the department.
Note : The Additional Director of Fire Services may exercise the powers of the Head of the Department. [Memo.No. 58089/Accts./65. Dt. 3-5-1968]		
		Exception 1 —The Principal, Agricultural College, Bapatla may incur advertisement charges in connection with the selection and admission of students to the College. ***Exception 2*** —The Personal Assistant to the Director of Agriculture may incur expenditure on advertisement charges without any monetary limit. ***Exception 3*** :—The Chief Operation Engineers and the Chief Construction Engineer in the Electricity Department may incur advertisement charges to the extent necessary in their respective branches. ***Exception 4*** —The Director of Stationery may incur advertisement charges to the extent necessary in his department. ***Exception 5*** : —The Sanitary Engineer to Government may incur expenditure on advertisements of vacancies.

(1)	*(2)*	*(3)*
		Exception 6 :—A District Superintendent of Police may incur advertisement charges for advertising in newspapers published in Indian languages in his district in connection with the recruit- merit of constables. In other cases of advertisement, the District Supdt. of Police and the Commandant of the Special Armed Police Units may incur charges upto a limit of Rs. 50/-. ***Exception 7*** :—The Supdtg, Engineer Technical, may sanction advertisement charges upto Rs. 500/- in each case. [Memo.No. 77348/Accts./61-1, Dt. 11-12-1961] ***Exception 8*** :—The competent appointing authorities under Rule II and Annexure II of the Special Rules for the Andhra Pradesh Judicial Subordinate Service may incur expenditure on advertisement of vacancies in newspapers. ***Exception 9*** :—Supdtg. Engineers of Operation Systems, Chief Electrical Inspector to Govt. and the Executive Engineer (Electrical) Vijayawada, may sanction advertisement charges upto a limit of Rs. 20/- in each case. ***Exception 10*** :—Collectors and the Commissioner of Police. Hyderabad may incur charges for advertising vacancies in the posts of Assistant Public Prosecutors and Asst. State Prosecutors respectively in a single issue of not more than three principal English Dailies of the State. ***Exception 11*** :—The Director, Government Press, may incur expenditure upto a sum of Rs. 200/- every year on advertisement charges. ***Exception 12*** :— District Superintendents of Police and the Commissioner of Police, Fire Service Branch, may incur expenditure on advertisement charges upto a limit of Rs. 50/-. ***Exception 13*** :—The Joint Director of Agriculture may incur expenditure on advertisement charges without any monetary limit so far as the Agricultural Engineering and manure sections of his office are concerned. ***Exception 14*** :—Superintending Engineers of Public Works, Irrigation and Highways Departments

(1)	*(2)*	*(3)*
		may sanction advertisement charges upto a limit of Rs. 100/- in each case. ***Exception 15*** :—Executive Engineers of Public Works and Irrigation Departments and Divisional Engineers of Highways Department may sanction advertisement charges upto a limit of Rs. 50/- in each case. [Memo.No. 5367/Exp-C/56, Finance, Dt. 10-8-1956]
	(ii) Bindings.	See item 43.
	(iii) Map-mounting.	(a) The Director of Public Instruction is authorised to incur an expenditure not exceeding Rs. 20 in each case of mounting type-designs of school buildings and latreins intended for circulation among the managements of aided schools and mounting maps and charts required for use in the Education Department, if for any reason it is not possible to get the work executed at the Government Press. (b) The Director of Agriculture is authorised to incur an expenditure not exceeding Rs.20/- in each case on mounting of maps useful to the Agricultural Department, provided it is not possible to get the work executed at the Government Press.
	(iv) Umbrellas.	Only cadjan umbrellas should be supplied to peons, unless a cloth umbrella has been included in the scale of livery by the authority fixing the scale.
	(v) Money Order charges.	(a) *General* :—Charges on account of the issue of money orders may be treated as contingent expenditure by all Government servants who are authorised to draw contingent bills, when a remittance by money order is unavoidable and is necessary in the interest of the Public service [See also clause (e) of Treasury Rule 7(2) and Instruction 28 under Treasury Rule 16] *Remittance by a Deptl. Officer at Payee's Cost:*— In cases where remittances are made by a departmental officer by postal money order, the cost of remittance of which is borne by the payee concerned, the departmental officer may purchase a blank money order form from any Post Office and remit the amount after deducting money order corn-

(1)	*(2)*	*(3)*
		mission including the cost of purchasing the blank money order form. The cost of the form and the money order commission will be treated as forming one transaction and entries will accordingly be made in the cash book. *Remittance by a Departmental Officer at Govt. Cost* —In case of remittance of amount payable by a departmental officer where the cost of remittance is borne by the Govt. the blank postal money order form may be purchased from the permanent advance, the expenditure being treated as final charge of the office on the date of purchase. As and when the amount is remitted to the payee by postal money order, the net commission paid to the post office (the total amount of commissions reduced by the cost of blank money order form) as also the amount remitted will be treated as expenditure on the date of remittance. Entries will be made in the cash books as and when the transaction takes place. In office where remittance of amounts payable by the Govt. at the latter's cost is common feature it is permissible to purchase out of permanent advance blank postal money order forms in bulk from post office, an account of blank money order forms being kept in the same form of service postage stamps. [Memo.No. 5895/683/Accts./70, Dt. 11-2-1972] (b) *Remittance of pay and allowances* —The pay. travelling allowances and contingent charges of subordinate Govt. servants employed in out- of-the way places may be remitted by money- order at the expense of the Govt. when the headquarters of the subordinate is more than five miles from the treasury, provided that the money order commission will not be more than the travelling allowance payable if a peon were sent to encash the bill, cash order or Govt. draft, as the case may be. In special circumstances e.g., when a peon cannot be spared or the journey is risky, the head of a department my permit such remittance even when the money order commission exceeds the travelling allowance that would be payable to a peon.

(1)	*(2)*	*(3)*
		The pay of village establishments may be remitted by money order at the expense of the Govt. when the village is at least twenty miles from the treasury.
Note 1 —In the Public Works and Electricity Departments a Sectional Officer who has to disburse the pay or arrears of pay of any member of a work-charged establishment who is stationed or resides after discharge at a place more than five miles away from his (the Sectional Officer's) headquarters may remit the amount by money order at the expense of the Government, and should debit the money order commission to the work against which the pay is charged. ***Note 2*** —The Ratho Engineer, State Broadcasting, may remit by money order at the expense of the Government the monthly salaries due to the mechanics and peons paid from contingencies when on tour.		
		(C) Remittance of scholarship payments:- (1) Agency Divisional Officers may remit the amounts payable to holders of scholarships in elementary schools to the headmasters concerned by money order at the expense of the Government. (2) When a payment has to be made on account of scholarships awarded by the Social Welfare Department at an institution situated at a place where there is no sub-treasury, the Dist. Welfare Officer, if there is one for the district concerned, and otherwise the Personal Assistant to the Director of Social Welfare may cash the bill and remit the amount to the head of the institution by money order at the expense of the Government for disbursement to the scholarship holders. (See Instruction II under Treasury Rule (16). (3) The Deputy Inspector of Schools, Bobbli range, may draw the cash once in three months scholarships bills relating to the Board Higher Elementary School, Perumalai, and remit the amount to the head-master of the School by money order at the expense of the Government. (4) The Dy. Inspectors of Schools may incur expenditure on money order commission in respect of the disbursement of scholarship bills for elementary schools for boys situated far away from the Govt. Trea-

(1)	*(2)*	*(3)*
		sury, provided that the Director of Public Instruction has specifically authorised the adoption of the system of remittance by money orders in the range concerned.
	(vi) Towels.	(a) The Principal, Agricultural College, Bapatla, is permitted to incur an expenditure not exceeding Rs. 15/- per annum for each section for the purchase of towels or soft cloth for dusting the books in the Agricultural College Library. (b) The Superintendent Agricultural, Research Station, Anakapalle is permitted to incur expenditure not exceeding Rs. 10/- per annum for the purchase of towels or soft cloth for use of the Chemical Botanical and Millets Laboratories at the station. (c) The Bio-Chemist attached to the Fruit Products Research Laboratory, Kodur, is permitted to incur an expenditure not exceeding Rs. 10/- per annum for the purchase of towels for laboratory use.
	(vii) Renting of post boxes	The State Port Officer is authorised to incur an expenditure not exceeding Rs. 15/- per annum for the renting of post boxes.
	(viii) Refreshments	(a) The Asst. Comptroller, Government House Department is empowered to incur the expenditure upto Rs. 2,600/- in all per month within the Budgetted grant on purchase of the items within the specified limit as indicated below and render the accounts direct to the Accountant-General, A.P., Hyderabad.

	Rs.
(i) Purchase of Vegetables	300.00
(ii) Purchase of Kirana	300.00
(iii) Purchase of Fresh Fruits	200.00
(iv) Purchase of Dairy Products	300.00
(v) Purchase of Fish	300.00
(vi) Purchase of Oilman Stores	300.00
(vii) Towards furnishing and repairs to furniture	400.00
(viii) Charcoal, Firewood, Dry Fruits, Linen Bakery, Mutton, Eggs, Fowls, Sweet, Khara, Dosa,	

(1)	*(2)*	*(3)*
	Dahiwada, etc., Ice Water etc., and panbeedas, garlands, etc.	500.00
		Total Rs. 2,600.00
		(b) To incur expenditure upto Rs. 50/- p.m. on Petty Office contingencies, within the budgeted grant. The Assistant Comptroller, Government House Department may accept, countersign and pass for payment bills of the Telephone Department upto Rs. 2,000/- per quarter and in the budgetted grant. [Memo.No. 15623/379/68-2, Dt. 9-4-1969]
	(ix) Serving light refreshments.	The Principal, Agriculture College, Bapatla, may incur an expenditure not exceeding Rs. 100/- p.a. for serving coffee or tea and light refreshments on the following occasions (1) Meetings of the Selection Committee in connection with the selection of the candidates for admission to the B.Sc. (Agri.) Course; (2) Meetings of the Board of Honorary Visitors (3) Conferences such as Research Seminars, College day and Departmental Officers Conference provided by the Hon'ble Minister or other high dignitaries; (4) Conference convened on occasions when high personages like T.C.M. Experts, visiting members of Indian and Foreign Universities visit the College; (5) Distinguished visitors like State Ministers, Vice- Chancellors, Inspecting Commissioners or any high officials of State and Central Government visit the College. (Memo.No. 55933-A./Accts./59-2, Dt. 17-11-1959).
(x)		The Assistant Comptroller, Government House Department, Hyderabad is empowered to : (a) Incur expenditure upto Rs. 500/- (Rupees Five hundred only) in all per week and within the budgetted grants, on the following item and render accounts direct to Accountant-General, Andhra Pradesh Hyderabad:

(1)	*(2)*	*(3)*
		Rs. (i) Purchase of Vegetables - 100 (ii) Purchase of Kirana . . 50 (iii) Purchase of Fresh fruits . . 50 (iv) Purchase of Dairy Products . . 100 (v) Purchase of Fish . . 50 (vi) Purchase of Oilman Stores . . 50 (vii) Towards furnishing repairs to furniture . . 100 ***Total Rs. 500***
		The Ex-Officio Comptroller, Govt. House Dept., i.e., Dy. Secy. (General), Genl. Admn. Dept., is empowered to sanction any expenditure, relating to any items of work of the Govt. House Dept., without financial limit but within the budgetted grants. [Memo.No.14717/Accts./60-2, Dt.10-3-1960]
(xi)		The Director of Central Stores Purchase Department may incur expenditure to the extent of Rs. 20 (Rupees Twenty only) from the office contingencies on light refreshments to be served on occasions of meetings held in connection with the settlement of annual tenders. [Memo.No. 52957 –C/Accts.163-1, Dt. 26-8-1963]
(xii)	*Expenditure on Ceremonies or Functions*	All Departments of the Secretariat and Heads of the Depts. may incur expenditure on each occasion in connection with laying of foundation stones, opening ceremonies of Government functions subject to a maximum of Rs. 300/- and Rs. 200/- respectively. The expenditure should not exceed the limits including expenditure like presenting of invitations, provision of Shamianas, refreshments, garlands photographs, etc., and should be met from the accounts of the project concerned or from the contingent grant of the establishment concerned as the case may be. [Memo.No. 15828/ 458/Accts./64, Dt. 22-8-64]
(xiii)	*Shifting charges*	The Registrar of Co-operative Societies may sanction expenditure towards shifting charges of subordinate offices not exceeding 2/3rd of the monthly rent paid for such private buildings. (Memo.No. 8014/2047/Accts./68-2, Dt. 19-3-1969).
(xiv)	*Wall Clocks, Petro Max Lights, Electric*	The Director of Animal Husbandry is empowered to purchase wall clocks and Petromax lights not

(1)	*(2)*	*(3)*
	Table Fans & Rubber Stamps.	exceeding one for each institution. He is also empowered to purchase Electric Table Fans subject to the conditions laid down under Serial No. 26, Appx. No. 7, A.P.F.C., Volume II upto the limit of Rs. 300 for each fan. The Director of Animal Husbandry is also empowered to sanction or incur expenditure towards purchase of rubber stamps in emergent cases of Rs. 100/- at a time.
	(xv) Shifting Charges.	The Director of Animal Husbandry may sanction expenditure towards shifting charges on change of Head Quarters of Institutions under his control upto a limit of Rs. 200/- for each shifting. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1-1971]
	(xvi)Large Size Mirrors (Looking Glass)	The Inspector Genl. of Police and the Supdt. of Police and the Officers of equal rank may purchase large size mirrors (looking glass) upto a limit of Rs. 200/- and Rs. 100/- respectively at a time for supply to police stations at the rate of one each. [Memo.No.2723/35/Accts./71-2,Dt.7-4-1971]
Note : —The State Port Officer is authorised to incur contingent charges upto Rs. 10/- per month.		
	(xvii) Purchase of metal seals.	The Director of Local Fund Audit is empowered to place orders with Govt. Superintendent Public works Department Workshop Seethanagaram and to pay the cost. [G.O.Ms.No. 75, Fin. & Plg., Dt. 1-4-1981].
38.	**Photographic Charges.**	The following authorities only are empowered to sanction photographic charges in the public interest etc., in the interest of public justice or for educational, medical or scientific purposes, subject to the limit indicated against each. The delegation does not extend to the purchase or making of cinematograph films for which the sanction of the Govt. is necessary
	Authority	***Limit of sanction***
	I. Board of Revenue	No money limit.
	2. Chief Conservator of Forests	
	3. Commissioner of Police.	
	4. Deputy Inspector-General of Police, Railways and Criminal Intelligence Department.	
	5. Superintendent of Police, X Branch, C.I.D.	

(1)	*(2)*	*(3)*
	6.The Gazetted Assistant to the Headquarters Dy. Director of Agriculture. 7. Deputy Director of Fisheries. 8. Director of Public Health. 9. Director of Public Instruction. 10. Director of Animal Husbandry. 11. District and Sessions Judges. 12. District Superintendent of Police 13. Inspector-General of Registration 14. Chief Engineer (Highways) 15. Chief Engineer, General & Bldgs. 16. Superintending Engineers, Public Works Department. 17. Director of Fire Services. 18. Chief Engineer for Electricity. 19. Chief Operation Engineers and the Chief Construction Engineer 20. Superintending Engineers in the Electricity Department 21.Director of Medical Services. 22.Registrar of Co-operative Societies.	
	23. Director of Industries and Commerce.	No Money Limit.
	24. Conservators of Forests.	Rs.100/- at any one time.
	25. Collectors	Rs.100/- a year.
	26. State Port Officers.	No Money Limit.
	27. Transport Commissioner.	Rs.100/- per annum. [Memo.No.64509/1131/Accts./66-2, Dt.27-1-1967]
	28. Director of Town Planning.	Rs.100 at a time subject to a max. of Rs.500/- in a year. [Memo.No.47009/Accts./63-1, Dt.27-7-1963]
	29. Director, Anti-corruption Bureau (towards the Charges for taking Photostat copies of secret and other valuable documents in connection with the Anti-corruption cases).	Rs.100/- at a time. [Memo.No.24688/844/Accts./64-1, Dt.30-5-1964]
	30. Dist.Agrl.Officers, Plant Protection Officers, Chemical Examiner to Government (in connection with medico-legal investigations and research work).	Rs.25/- at any time. [Memo.No.63963/Accts./59-2, Dt.17-11-1959]

(1)	*(2)*	*(3)*
	31. Dy.Directors of Agriculture, Principal, Andhra Veterinary College.	Rs.25/- at any one time.
	32.State Marketing Officer, Principals of Polytechnics.	Do.
	33. Supdts. or other Officers, incharge of Agricultural Research Stations.	Do.
	34. Supdts. of Govt.Hospitals	Rs.25/- a year.
	35. The Principals of the Govt.Medical Colleges.	Rs.25/- a year.
	36. The Principal, Andhra Medical College, Visakhapatnam.	Rs.25/- at any one time.
	37. The Principal, Guntur Medical College, Guntur.	Rs.15/- at any one time.
	38. Radio Engineer, State Broadcasting.	Rs.5/- at any one time, and Rs.100/- a year
	39. Inspector-General of Prisons.	Rs.3/- or the actual cost whichever is less towards the cost of photo taken for identify pass in respect of each District Probation Officer, or Addl.Dist.Probation Officer.
	40. Director of Women's Welfare.	Rs.50/- a year.
	41. Registrar of Co-operative Societies.	See Item 3.
	42. Director of Animal Husbandry.	May sanction photographic charges in the public interest for educational, medical, scientific, propaganda or publicity purposes. (This delegation does not extend to the purposes of making cinematograph films for which sanction of Govt. is necessary). No limit.
	43. Deputy Directors and Officers of similar rank of Animal Husbandry Dept.	Same as in the case of Dirtr.of Animal Husbandry upto an annual limit of Rs.500/-.
	44. Regional Assistant Directors, Sheep and Goat Development Officer, Poultry Development Officer, Special Officer, Live-Stock Farms, and other Officers of similar rank of the Animal Husbandry Dept.	Same as in the case of the Director of Animal Husbandry upto an annual limit of Rs. 100/-.
	45. District Veterinary Officers Superintendents of all Live-Stock Farms, Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep and Goat Farms, Poultry Officers and Officers, I/c the institutions of the kind of Animal Husbandry.	Same as in the case of the Director of Animal Husbandry upto an annual limit of Rs. 50/-. (Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974).

(1)	*(2)*	*(3)*
	46. Dirtr. of Archaeology.	The photographic charges include processing, mounting, preparation of monochrome coloured slides. (Memo.No. 74028/430/Accts./70-1l, Dt. 13-6-1974).
	47.State Editor, District Gazetteer.	Rs. 400 a year.
	48. Chief Inspector of Factories.	Not exceeding Rs. 30/-Rupees Thirty only) at a time subject to a maximum of Rs. 150 (Rupees One Hundred and Fifty) in a year.
	49. Director, Central Record Office.	Rs. 100/- per annum. (Memo.No. 67504/Accts./60-1, Dt. 30-7-1960).
	50. Dy. Superintendents of Police, Anti-Corruption Bureau (towards the charges for taking photostat copies of secret and other valuable documents in connection with the Anti- Corruption cases.)	Rs. 25/- each at a time. (Memo.No. 24688/844/Accts./64- I ,Dt. 30-5-1964).
	51. All Drawing Officers of the Fisheries Department.	Rs. 25/- a year.
	52. Dirtr. of Archaeology.	(Memo.No. 75770/Accts./60-l,Dt. 1-9-1960).
39.	**Plague charges**	See the A.P. Plague Regulation.
40.	**Police Charges—**	
	(a) Arms, including swords, ammunition & accoutrements	[The Director General and Inspector General of Police may incur expenditure to the extent of budget provision, towards the cost of Arms and Ammunition supplied by the Ordinance Factories of Govt. of India including the cost of freight and other incidental charges. [G.O.Ms.No. 15, Fin. (A & L), Dt. 7-1-1976]
	Purchase of all kinds of equipment, tools, test instruments, machinery spare parts and other items required for repair and remittance of wireless, equipment, engines, etc., Battery charging and repair expenses and other expenses connected with working of Police Radio Station.	The Superintendent of Police, Communications, A. P. Hyderabad may purchase at any time with the prior approval of the Inspector-General of Police, A.P., Hyderabad subject to the availability of funds. Rs. 5,000/-
	Purchase of 200 Nos. of heavy duty lead and 6 Volt Batteries.	The Supdt. of Police, Communications, A.P., Hyd. may purchase annually 200 numbers of batteries per year at prevailing market rates. [Memo.No. 63406/A/Accts./65, Dt. 26-4-1968]
40.	(aa) *Band Equipment.*	The Supdt. of Police, the Commandant of A.P.S.P. Battalions and S.A.R. C.P.L. the Dy. Commnr. Of Police, Headquarters Hyd. and the Principal, Police Training College, Anantapur may sanction expendi-

(1)	*(2)*	*(3)*
		ture on the purchase and repairs of band equipment upto a limit of Rs. 50/- at a time subject to the monetary limit of Rs. 250/- during the whole financial year. The Dy. Inspectors-General of Police including the Addl. Inspector-Genl. of Police in- charge of Railways and C.I.D. and the Commnr. of Police, Hyd. may sanction expenditure on this item exceeding Rs. 50/- but not exceeding Rs. 100/- at a time subject to the monetary limit of Rs. 1,000/- during the whole financial year. The Inspector- General of Police may sanction expenditure on this item exceeding Rs. 100/- but not exceeding Rs. 250/- at a time subject to the monetary limit of Rs. 2,500 during the whole financial year. [Memo.No. 8264/ Accts./62- 1, Dt. 7-2-1962].
	b) Bandobust arrangements.	The District Supdt. of Police and the Commnr. of Police are authorized to incur miscellaneous expenditure in connection with Police bandobust arrangements on such items as (1) erection of sheds, (2) sanitary arrangements, (3) water-supply arrangements, (4) renting of accommodation, (5) lighting, telephone, etc., and (6) other miscellaneous and unforeseen charges. The incurring of expenditure on the erection of sheds by the District Superintendents of Police is subject to the condition that the limits prescribed for petty construction and repairs of buildings are not exceeded. They should submit to the Inspector-General of Police by the 15th January and 15th July of each year a statement showing the occasions on which such expenditure was incurred during the previous half year and the exact amount paid under each item on each occasion. The return will be sent to the Inspector-General of Police through the Deputy Inspector-General of Police should arrange for its scrutiny and satisfy himself that the expenditure incurred is reasonable and justified. [Memo.No. 36154/Exp-C/55-5, Fin., Dt. 15-7-1965]
	(bb)Cooking utensils, plates, etc.	The Inspector-General of Police, Asst. Inspector- General of Police may incur expenditure upto Rs.

(1)	*(2)*	*(3)*
		250/- at any one time on the purchase and repairs of cooking utensils, plates, etc., required for the Police Department, except in the Police school hostels. [G.O.Ms.No. 15, Fin. Dt. 7-1-1976] The Commandant of Spl. Armed Police Units and the concerned Dy. Inspector-Genl. of Police may incur expenditure upto Rs. 100/- and Rs. 150/- respectively at any one time on the purchase and repairs of cooking utensils, etc. required for the Spl. Armed Police Units, subject to the maximum of Rs. 1,000/- and Rs. 2,000/- respectively in a financial year. [Memo.No. 30363/Exp-C/55-2, Fin., Dt. 14-6-1955 & Memo.No. 56045/- Exp-C/55-2, Finance, Dt. 22-10-55]
	(c) Custody of prisoners, etc.	Expenditure may be incurred for the conveyance of any under trial prisoner, and for feeding a prisoner kept in a lock-up or in custody in a Magistrate's camp in accordance with the scale of batta prescribed by the Government from time to time. The Excise and Prohibition Department Officers can sanction expenditure towards the conveyance charges to courts of under-trial prisoners or persons arrested by Prohibition Officers.
	(d) Extradition charges.	See Item 18.
	(e) Feeding of constables. etc..	See Item 19.
	(f) House-purchase.	See Item 31(B)
	(g) Hospital Charges.	(a) Members of the Police Force (including Special Police and Special Armed Police) whose pay is Rs. 70/- a month or less will be treated and fed free in local fund or municipal hospitals, and in special police wards attached to local fund or municipal hospitals. The Government will meet treatment and diet charges on their account at local fund and municipal hospitals, and also the charges for repairs and maintenance of special police wards in such hospitals and the cost of any special staff employed for duty in such special wards. The following procedure should be followed in connection with these charges :

(1)	*(2)*	*(3)*
		(1) District Supdts. of Police should draw the dieting charges on contingent bills. (2) Bills for charges on account of repairs and maintenance of the special wards and any special staff employed for duty in them should be drawn and verified by the medical officer in charge of the institution concerned and countersigned by the District Medical Officer before presentation at the treasury. (3) The total cost of the medicines and surgical and other appliances issued for use during each year in a local fund of municipal hospital in which police patients are treated should be divided proportionately to the number of police and other patients treated in the hospital. The local body concerned may recover from the Govt. the amount proportionate to the number of police patients by presenting at the treasury a contingent bill countersigned by the District Medical Officer. b) When members of the Police Force (melding Armed Reserves, and Spl. Armed Police) whose pay is Rs. 70/- a month or less are treated as out patients or in-patients at a hospital where no special arrangements are made for them, they will be subject to the rules applicable to other persons of the same status at the hospital any charges leviable from them under the rules of the hospital will be borne by the Govt.
	(h) investigation of crime, and apprehension and prosecution of offenders.	The Deputy Inspector-General of Police and District Supdts. of Police may sanction petty and miscellaneous items of expenditure upto a limit of Rs. 200/- and Rs. 100/- respectively.
	(i) Motor Vehicles.	See Item 36.
	(j) Recruits Expenses.	At the beginning of his training in the Central Recruits' Schools, each police recruit may be supplied with a razor at a cost not exceeding 56 PS. During his training he may be paid 41 ps. a month for meeting certain unavoidable expenses, such as chuckler's fee and lighting charges.

(1)	*(2)*	*(3)*
	(k) Sports.	See Item 22 —(D)
	(1) Treatment of sick constables etc.	The Deputy Inspector-General of Police may at his discretion sanction expenditure upto a limit of Rs.20/- for the treatment of a sick sub-Inspector of Police who falls ill while on duty or on leave-away from his home or for the burial or cremation charges of those who die in similar circumstances. A District Superintendent of Police and the Special Armed Police Units may sanction expenditure upto a limit of Rs. 20/- in each case for the treatment of a sick Head Constable, Naik, Lance Naik, Constable who falls ill while on duty, or on leave away from his home or sanction or for the burial or cremation charges of those who die in similar circumstances. [Memo.No. 46694/ W&M/ 54-2, Fin., Dt. 1-11-1954 & No.5678/ Exp-B/ 54-2, Finance, Dt. 8-12-1954] The Superintendents of Police and Commandents of A.P.S.P. Battallions are also authorised to sanction to burial charges to the extent of Rs. 20/- to the followers. [Memo.No. 33385/890/Accts./68-3, Dt. 31-7-1968]
	(m) Water supply and scavenging charges :	Charges on account of residential buldgs. for water supply & scavenging whether payable to a private agency, or to a local body are ordinarily payable by the tenants themselves even though the quarters may be rent-free. See Art. 120. The Govt. have however, sanctioned the concession in regard to police lines— (1) The Govt. will bear the scavenging charges for head constables and constables living in the Govt. quarters, the total expenditure for each Dist. should be limited to the amount sanctioned by the Govt., but the District Supdts. of Police in the case of the City Police, the Commnr. of Police, may, without reference to the Govt., sanction variations in the rates of scavenging charges. No new item of expenditure under scavenging charges for constables and head-contsables living in Govt. quarters may be incurred without the special sanction of the Govt. ***Exception 1*** :—The District Superintendents of Police and the Commissioner of Police may sanction new items of expenditure on scavenging charges

(1)	*(2)*	*(3)*
		in police lines upto a limit of Rs. 15/- in each case provided the rate is reasonable with reference to the prevailing market rate. Exception 2 —The Commandants, Andhra Pradesh Special Armed Police Battalions may sanction variations in scavenging charges with reference to the prevailing market rates. The Commandants should satisfy themselves of the reasonableness of the rate. [Govt.Memo.No. 61380/Accts./61-1, Dt. 12-10-1961]. (2) Water Supply. (a) The Govt. have sanctioned expenditure on account of water-supply in few other places, subject to a maximum rate fixed for each place. No expenditure of these max. rates may be incurred without the Govt.'s Spl. sanction. (b) The District Supdts. of Police may sanction expenditure, upto a limit of Rs. 50/- in any one set of circumstances on repairs to water-carts sanctioned for supplying water to the staff of Police Stations & the Armed Reserves in districts. (c) The Inspector-General of Police may sanction water-supply charges upto a maximum of Rs. 2/- per head per month to head constables and constables irrespective of whether the men are living in Police lines in rented quarters. [See also Item 3 1(B)]
	(n) Box files, Roneo pads.	The Dy. Inspector-Genl. of Railways, Crime & Training and the Dy. Inspector-Genl. of Intelligence may purchase locally 250 Box files per annum at a cost not exceeding Rs. 3 50/- each and Roneo Pads upto Rs. 2,500/- per annum at a cost not exceeding Rs. 0.30 ps. each. [Substituted as per G.O.Ms. No. 374, Fin. & P1g., (A&L) Dept., Dt. 30-8-1976].
	(o) Charges on Account of First Aid certificates and First Aid Training for Police Personnel.	Govt. will bear the cost of First Aid Certificates at the rate of Rs. 1.50 and training charges at the rate of Rs. 1/- in each case. [Memo.No. 1658/106/Accts./65-2, Dt. 28-8-1965]
41.	**Fire Services Charges :**	

(1)	*(2)*	*(3)*
	Feeding of Drivers, Firemen, etc.	See Item 19.
(B)	Hospital Charges. (See also item (E) below).	The concessions granted to member of the Police Force and the Procedure to be followed in connection with the charges on account of the concessions. referred to in item 43-G, will mutatis mutandis apply to members of the A.P. Fire Services whose pay is less than Rs. 50/- a month.
(C)	Motor Vehicles.	See Item 36.
(D)	Recruits Expenses.	Firemen recruits may be supplied with razors and paid money for meeting certain unavoidable expenses such as chukar's fee and lighting charges at the rates admissible to police recruits vide item40(J). The Addl. Director Fire Services may sanction the expenditure. [Memo.No. 58089/Accts./65, Dt. 3-5-1965].
(E)	Treatment of sick firemen, drivers etc.	The Addl. Director of Fire Services may sanction expenditure upto a limit of Rs. 10/- in each case for the treatment of a fireman, leading firemen, driver or messenger who falls ill while on duty or on leave away from his home or Station, or for the burial or cremation of his body when he dies in similar circumstances. [Memo.No. 58089/Accts./65, Dt. 3-5-1968]
(F)	Water-Supply and Scavenging Charges.	The concessions to head constables and constables referred in item 40(M) will mutatis mutandis apply to leading firemen, drivers and messengers. Divl Fire Officers may incur expenditure on watermen or water charges after making sure that the expenditure is absolutely necessary. [Memo.No. 58089/Accts./65, Dt. 3-5-1968] District Supdts. of Police and Commnr. of Police, Fire Service Branch, may incur expenditure on scavenging charges upto Rs. 15/- per month.
(G)	Charges on account of Aid Certificate and First Aid Badges granted to the Service personnel by St. John Ambulance Associations.	Govt. will bear the actual cost, not exceeding Rs.1.50 p. in respect of each First Aid Certificate and Re. 1/- in respect of each First Aid Badge. [Memo.No. 65648/Accts./62-1, Dt. 22-12-1962].
(H)	Charges on account of Motor Vehicles Act licences.	The fees payable under Motor Vehicles Act and Rules for the driving licences of the Driver operators and Driver mechanics of the Fire Service Dept. shall be borne by Govt. [Memo.No. 10760/Accts./62-4, Dt. 5-9-1962]

(1)	*(2)*	*(3)*
42.	**Portraits for public buildings**	The purchase of any portrait requires previous sanction of the Government.
43.	**Printing and binding**	Printing and binding work should ordinarily be entrusted only to the Govt. Press, but may be given to private press in exceptional circumstances subject to the conditions specified in the Printing Manual.
(A)	Printing and distribution of leaflets on pest control measures.	Rs. 25/- at a time by the Director of Agriculture. [Memo.No. 80402/Accts./6-l, Dt. 11-12-1962]
(B)	Binding of records in Registration offices.	Binders should be paid the following besides, charges for binding (i) *Railway journey*—Single fare of the lowest class for the binder. (ii) *Railway freight for the carriage of tools and materials*.—Actual expenses subject to the production of cash receipt. (iii) *Mileage for the conveyance of samans &v Road*—Actual expenses subject to a maximum of 37 P. (six annas) a mile in the ordinary areas and 56 P. (nine annas) a mile in the special tracts. (iv) *Batta for day halted*.—75 P. (12 annas) a day. The above rates are not payable when the work is done in the concerned Dist. Registrar's Office. They should be paid only when the binder is deputed to a Sub-Registry Office for binding from the Registrar's Office. [Memo.No. 901 12/270l/Accts./62-1, Dt. 22-1-1963]
(C)	(i) (a) Director of Animal Husbandry.	May let out work of printing to private presses to an extent of Rs. 4,000/- per annum subject to the condition that the expenditure does not exceed Rs. 2,000/- at a time. This limit is exclusive of cost of paper and subject to all conditions laid down in G.O.Ms.No. 1236, Industries, dated 2-8-1962, Pending scrutiny of the Director of Printing and Stationery of the bills in respect of printing let out the private presses, 50% amount of the bill may be paid to the concerned private printers (Please also see G.O.Ms.No. 655, Industries, Dt. 27-5-1965). Necessary paper required for printing may be purchased locally in extreme urgent cases. The bill of private

(1)	*(2)*	*(3)*
		presses may also be paid without reference to the Director of Printing Press when the rates fixed are based on the competitive quotations.
	(b) Deputy Directors and Officers of similar rank of Animal Husbandry.	Same as in the case of (a) above upto a limit of Rs. 500/- per annum and not exceeding Rs. 250/- at a time to any one of the institutions.
	(c) Renl. Asst. Directors, S. & G.D.Os. P.D,Os., Special Officer, Incharge. L.S. Farms and Officers of similar rank of Animal Husbandry	Same as in the case of (a) above upto a limit of Rs. 100/- per annum and not exceeding Rs. 50/- at a time for each institution.
	(d) D.V.Os., Supdts. of all Live-stock Farms, Poultry Research Stations, Poultry Farms, Sheep and Goat Farms and Poultry officers incharge of the Institution of the above kind of Animal Husbandry.	Same as in the case of (a) above upto a limit of Rs. 50/- per annum and not exceeding Rs. 25/- at a time for any one Institution. {Memo.No. 32786/585/Accts./69-4, Dt. 28-1-1971].
44.	**Purchase and transport of salt to the fish-curing yards.**	
	Dy. Director of Fisheries.	*Purchase of salt.*—Value exceeding Rs. 1,000/- but not exceeding Rs, 5,000/-. *Transport.*—Charges exceeding Rs. 1000/- but not exceeding Rs. 5000/-
	Assistant Director of Fisheries	Purchase of Salt :—Value exceeding Rs. 250/- but not exceeding Rs. 1,000/-.
	Inspector of Fisheries (Visakhapatnam)	Purchase of salt :—Value not exceeding Rs. 250/- Transport Charges not exceeding Rs. 250/-.
45.	**Radio sets Materials.**	See Item 3 and 23.
46.	**Raw Materials**	(1) The Superintendent of a Mental Hospital may purchase yarn and other raw materials required for use in the manufacturing section of the institution without any restriction as to the value of the articles to be purchased at one time subject to the maintenance of proper accounts. (2) The Director of Printing may incur expenditure on purchase of raw materials required by

(1)	*(2)*	*(3)*
		the press subject to a limit of Rs. 2,000/- at a time. [Memo.No. 62643/Accts/61-1, Dt. 26-9-1961] (3) The General Manager, Govt. Distilleries, Narayanaguda may purchase Coal, Gulmohwa, rectified spirits, molasses, jageer and impure alcohol upto Rs. 5,000/- per item and incur expenditure on transport charges connected with the above item upto Rs. 2,000/- and upto Rs. 500/- in respect of all other items. The Board of Revn. (Excise) may sanction expenditure on purchase of materials listed above upto Rs. 8000/- per item and on transport charges upto Rs. 5,000/-. [Memo.No. 48798/1 536/Accts./68-1, Dt. 17-7-1962]
	(4)(i) Director of Animal Husbandry	May purchase raw materials for feed making plants, and other institutions for the purchase of processing them into a finished product. This power includes purchase of materials in connection with manufacture of Agricultural implements and accessories required for use in the departmental institutions and exhibitions etc., and also for carpentry and black- smithy work. No Limit.
	(ii) Deputy Directors and Officers of similar rank of Animal Husbandry Dept.	May sanction expenditure upto a limit of Rs. 5,000/- in connection with purchase of material like wood etc.. manufacture of Agricultural implements and accessories required for use in the departmental institutions and exhibitions and also for carpentry and blacksmithy work.
	(iii) Regl. Asst. Directors, Spl. Officer, Incharge Livestock Farms, Sheep and Goat Devlpt. Officer, Poultry Devlpt. officers and Officers of the same rank of Animal Husbandry	May sanction expenditure upto a limit of Rs. 2,000/- for manufacture of agricultural implements and accessories required for use in the Departmental Institutions and exhibitions and also for carpentry and blacksmithy work.
	(iv) District Veterinary Officers, Supdts. of all Live-stock Farms, Dairy Farms, Poultry Research Stations, Poultry Farms, Sheep and Goat Farms and Poultry Officers and Officers In-	Same as in the case of (iii) above upto a limit of Rs. 500/-. [Memo.No. 32786/585/Accts./69-4, Dt. 28-1 1-1 971]

(1)	*(2)*	*(3)*
	charge of the Institutions of the above kind of Animal Husbandry Dept.	
47.	**Registration Department Charges —Remunerations to Women for- visiting gosha women.**	Rupees 1.50 Ps. for each visit in Hyderabad City, and Re. 1 elsewhere, may be paid to women who are engaged to visit gosha women for the purpose of the Registration Department.
	1. General Principles	
48.	**Renting of Private lands and buildings.**	The authorities mentioned in Rules II, III and IV below may, as indicated therein, rent private lands and buildings for office, residential or other public purposes subject to the following general principles— (a) No private building or building belonging to another Govt. may be rented if any suitable building belonging to the Govt. is available for the purpose for which a building is required. [See also Instruction 7 under Treasury Rule 16].
Note 1 :—Heads of Departments are authorised to take possession of private building and sanction provisional payment of rent upto a maximum of Rs. 250 per month in each case for a maximum period of three months ending final fixation of rent by the Executive Engineer, P.W.D. If no certificate is received from P.W.D., within three months no rent should be paid. Biennially a certificate of non-availability of Public building for the purpose and the reasonableness rent as provided in instruction 7 under T.R. 16 should be attached to the claim for such rent. This rule covers exceptions 3 and 4 under general principles. [Memo.No. 52984/1 682/Accts./62-1, Dt. 8-8-1962] ***Note 2*** :—When once the Commissioner of Commercial Taxes fixes and sanctions rent within the monetary limit of Rs. 2,500/- to the private building occupied by the subordinate officers, the head of office can go on paying rent for 3 years or so long as the tenancy continues whichever is earlier and at the end of the period the Commissioner of Commercial Taxes should renew the sanction. [G.O.Ms.No. 209, Fin. & P1g. (Accts. II) Dept., Dt. 7-7-1983]		
		No building may be rented on a rent in excess of Rs. 250/- a month or taken on lease for a period exceeding three years except with the specific approval of the Government. [Memo.No. 3692/84/Accts./62-2, Dt. 3-10-1966] Reasonableness of rent should be certified by the Executive Engineer, P.W.D., having jurisdiction over the Area. Beyond Rs. 250/- if rents are to be sanctioned, the Heads of Depts. will have to approach Govt. When for the first time, Govt. sanction the rent, the Head of the Office can go on paying rent so long as the tenancy continues at the rate indi-

(1)	*(2)*	*(3)*
		cated in the G.O. In all cases where rent control courts have fixed higher rates of rents, Heads of Depts. should prefer appeals depending on the merits of each case to Govt. It is the duty of Head of the Dept. to be ever on the lookout for buildings with lower rents. [Memo.No. 3692/84/Accts./ 66-1, Dt. 13-10-1966] ***Exception 1*** :—The Director, Anti-corruption Bureau, the Dy.. Inspector-Genl. of Police, the Director of Fire Services and Regnl. Fire Officers may sanction house rent allowance in excess of those prescribed by the Govt., for the private buildings occupied by the Subordinate Police Officers and Subordinate Officers and men of the Fire Service Dept., working under their jurisdictions subject to the following conditions. [Issued as C.S.No. 5/75 to A.P. Financial Code Vol.11 in Memo.No. 20722-J3/343/A&L/73- 2, Dt. 11-8-75 & Memo.No. 67395/736/A&L/71-1, Dt.23-12-1975] (i) that the Executive Engineer certifies that no suitable Government building is available for the purpose; (ii) that, in respect of buildings in non-municipal areas, a general certificate by the Dist. Supdt. of Police covering the facts in the certificates (i) mentioned above is obtained. [Memo.No. 5331 l/Accts./68, Dt. 2-4-1 968, Memo.No. 21689/ Exp. C/56-3, Fin., Dt. 27-4-1956 and No. 59910/ Exp.C/56-l. Fin., Dt. 14-9-1956] ***Exception 1*** :—The Inspector-Genl. of Police may sanction renting of private building, or use of the Sub-Divl. Police Officers both residential and office accommodation and to the payment of rent for the portion of building occupied for office use on production of necessary certificates from the Public Works Dept. and Municipal authorities. Provided further, that [Memo.No. 7015/269/68 12, Dt. 10-2-1968] (a) a separate lease agreement shall be entered into with the landlord for the office portion of the buildings; (b) the Sub-Divl. Police Officers occupying the residential portion of the private building rented

(1)	*(2)*	*(3)*
		both for residence and office should in no case pay less than half of the rent for the whole building and should utilise proportionate space for office purposes. [Memo.No. 7262/227/ Accts./64-5, Dt. 24-6-1964] ***Exception 2*** :—To provide accommodation for the subordinate Police officers of the Hyd. City Police, the Commnr. of Police may take private buildings on lease of periods not exceeding five years at a time, subject to the condition that the tenancy is terminable at any time on giving three calendar month's previous notice in writing. He may not pay rents in excess of the rates prescribed by the Govt. The Director of Animal Husbandry, may permit the Veterinary Assistant Surgeons working in the rural areas for renting of private buildings for use of both Veterinary Dispensary and the residence of Veterinary Asst. Surgeon incharge. [Memo. No. 7015/269/68-12, Dt. 10-2-1968] ***Exception 3*** :—Omitted as per G.O.Ms.No. 374, Fin. & Plg. (A&L) Dept., Dt. 17-12-1975) ***Exception 4*** :—The Board of Revenue may take private building on rent not exceeding Rs. 300/- p.m. in each case for public purpose subject to the condition that no lease is entered into for a period exceeding three years without specific approval of Government. It may however take private buildings on a rent not exceeding Rs. 75/- in each case on a permanent basis. [Memo.No. 87 149/240/Accts./67-7, Dt. 23-5-1968] ***Exception 5*** :—(a) The Director of Public Instruction and the Director of Technical Education, subject to rental verification by competent authority and availability of provision in the budget, may take buildings on rent for Office Accommodation or for Schools on a rent exceeding Rs. 100/- per month but not exceeding Rs. 300/- per month for a period not exceeding three years. (b) The Director of Public Instruction and the Director of Technical Education may take buildings for such purpose of rent not exceeding Rs. 100/- per month for an indefinite period.

(1)	*(2)*	*(3)*
		(c) No building may be rented on a rent exceeding Rs. 3 00/- per month without the specific sanction of Government. (d) If a building is taken on rent before its valuation by the Competent authority, an undertaking should be obtained in writing from the Landlord that he would abide by the fixation of rent by the Controller of Accommodation or the Public Works Dept. as the case may be. [Memo.No. 64779/2280/Accts./62-2, Dt. 4-4-1964] (d) The Regional Deputy Director of Public Instruction may sanction rent for private buildings upto a monthly rent of Rs. 200/- for educational offices and institutions for a period not exceeding 3 years. [Memo.No. 64454/2066/Accts./62-2, Dt. 31-1-1963]. (c) When a private building is rented, it should be rented on the condition that the rent will be paid in arrear on the first working day after each month's occupation, and the rent should invariably be paid accordingly. (d) Insurance against fire of private buildings rented by the Govt. is left to the option of the owner. If he insures the building, he should pay the premia out of the rent. The lease deed for any such building should make it clear that the Govt. are not liable for damage caused by fire. (e) When the Inspector General of Police creates Police outposts in exercise of the powers delegated to him in G.O.Ms.No. 709, Home, Dt. 23rd March, 1956, he may rent building (i) for the outposts upto a limit of Rs. 300/- per annum and (ii) for the accommodation of men subject to the condition that the arrangements do not involve the permanent abandonment of Govt. quarters already in existence. [Memo.No. 21 393/Exp-C/56-3, Fm., Dt. 27-4-1956] (f) In cases in which considerable delays are excepted in the fixation of rent by the Public Works Dept. for the buildings taken for Deptl. purposes 75% of the 'anticipated rent of the Buildings calculated as laid-down below be paid

(1)	*(2)*	*(3)*
		in advance even while the Public Works Dept. enquiry goes on as 'on account' rent to the house owners, subject to adjustment later, i.e., immediately after the rent is finally fixed by the Public Works Dept. Necessary provision for such adjustment should be made in provisional allotment order. The Public Works Department should ensure that the enquiry in a case is conducted and completed quickly and the rent fixed finally without delay.
	(a) For Buildings in Telangana Area.	
	(i) In the Twin Cities of Hyderabad & Sec'bad.	For the buildings which were under lease during the 12 months prior to 5-4-1944, the rent prevailing during the above period may be taken as the 'anticipated rent'. In the absence of correct evidence as to the rent, the rental value, as entered in the Municipal Property tax assessment books of the above period should be considered.
	(ii) For Buildings which were constructed or rented out for the first time after 5-4-1044.	The Entry in the Municipal assessment book or the year of construction of the building may be taken as the anticipated rent.
	(b) For Buildings in A.P. area.	The same procedure as mentioned above should be adopted except that the basic year in these cases should be taken as the 12 months immediately prior to 1-4-40.
	(c) For Buildings in village with no Municipalities and where Govt. have to take Buildings on lease.	Such cases will be few. No "on account" payment should be made in such cases. Regular assessment would have to be made before the rent is determined and paid. [Memo.No. 727/Accts./59-2, Dt. 8-7-59] (g) No private buildings should be rented for the use as residence and office. In the case of buildings which have already been taken on lease for use as office and residence, the officer occupying the residential portion should make his own arrangements with the house owners for occupation of the residential portion and the Govt. have nothing to do with the rent for the residential portions. [Memo.No. I 9205-A1808/Accts./63-1, Dt. 16-3-63].

(1)	*(2)*	*(3)*
II. Office Accommodation		
		The following list shows the powers delegated to the authorities subordinate to Government to sanction office rents :-
	Authority	***Extent of Powers***
	All Heads of Departments (See Appendix-I)	When the accommodation is provided in a building, Rs. 250/- in each case. When for the first time the Head of the Dept. sanctions the rent, the Head of the office can go on paying the rent so long as the tenancy continues at the rate indicated in the sanction order of the Head of the Dept. subject to the conditions stipulated in the "Note" below.
Note :- All I leads of Departments are authorised to take possession of private buildings on a rent not exceeding Rs. 250/- a month for office accommodation subject to the condition that no lease is entered into for a period exceeding one year without the specific approval of Government. They may also sanction provisional payment of rent upto a maximum of Rs. 250/- per month in each case for a maximum period of 3 months pending final fixation of rent by the Executive Engineer. Public Works Department. If no certificate is received from Public Works Department within 3 months, no rent should be paid. Bi-annually a certificate of non-availability of Public building for the purpose and the reasonableness of rent as provided in Instruction-7 under T.R. 16 should he attached to the claim for such rent. This rule covers Exception 3 under General Principles. [G.O.Ms.No. 371, Dl. 17-12-1975]		
	District Collectors.	May sanction rents upto Rs. 150/- p.m. in each case for a period not exceeding one year and not exceeding Rs. 75/- p.m. in each case for a period not exceeding three years in respect of private buildings rented for public purpose. [Memo.No. 87 149/240/Accts./67-7, Dt. 23-5-1968]
	Chief Electrical Inspector to Government.	Rs. 100/- a month for his office accommodation for his office and his subordinate offices.
	Divisional Inspector of Schools.	Rs. 30/- a month for his office accommodation and for the office accommodation of a District Educational Officer or Dy. Inspector of Schools.
	District Educational Officer and Inspectress of Schools.	Rs. 15/- a month for his or (her) office accommodation.
	Director of Public Health Regional Asst. Director of Public Health.	Upto Rs. 80/- per mensem (Rupees Eighty only) in each case, for accommodating the office of Health Inspectors under his control. [Memo.No. 75798/Accts./ 59, Dt. 31-1-1963].

(1)	*(2)*	*(3)*
	(a) Office Accommodation.	Jt. Director of Agriculture Rs. 200/- Superintending Engineer. Rs. 200/- in each case when accommodation provided in a separate building.
	(b) For Godowns.	Director of Agriculture Rs. 200/-. [Memo.No. 75798/Accts./52, Dt. 22-2-1961]
	Dy. Director of Agriculture or Dist. Agricultural officer	Rs. 15/- a month in each case for a building to be used as a depot.
	Gazetted Assistant to the Headquarters Dy. Director of Agriculture.	Rs. 100/- a month in each case for office and depot accommodation.
	Deputy Inspector-General of Police	Rs. 50/- a month in each case for a private building for office accommodation.
	District Superintendents of Police.	Rs. 30/- a month in each case for a private building for office accommodation.
	Dy. Director of Fisheries.	Upto a limit of Rs. 50/- per month to rent private buildings for office accommodation of subordinates under him. [Memo.No. 56179/1799/Accts./62-2. Dt. 19-9-1962]
	Asst. Director of Fisheries.	Upto a limit of Rs. 30/- per month to rent private building for office accommodation of subordinates under him. [Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]
	Director of Animal Husbandry.	Rs. 500/- per building as per Public Works Dept. Valuation
	(2-C) Dist. Agricultural Officers and other Officers of the same rank.	Rs. 60/- a month in each case.
	(2-D) Principal, Agriculture College, Bapatla & Heads Research Sections.	Rs. 100/- a month in each case. [Memo.No. 2103/Accts./61-1. Dt. 7-7-1961]

Note 1 :- All Heads of Departments have been authorized to permit, where it is absolutely necessary, the gazetted and non-gazetted officers under them to occupy as residence a portion of the building already taken solely for office accommodation, if they are not able to find suitable accommodation elsewhere, subject to the conditions that such occupation is temporary and does not exceed six months and that the terms of lease with the owner should be such as to allow the use of the building for any purpose and not solely for office purposes such occupation for a portion of the building shall in addition be subject generally to conditions (ii), (iii), (iv), (v) and (viii) prescribed for the taking for a building for both office and residential purposes.

If for any reason occupation of a portion of the building as residence exceeds sick months the entire building should be deemed to have been taken even at the first instance for location of both office and residence and it should be seen that the conditions prescribed therefor under Clause 1(b) are satisfied.

(1)	*(2)*	*(3)*
Note 2 :—All Heads of Departments may sanction higher rents not exceeding Rs. 25/- or 10% of the rent of reasonableness of which has been certified by Public Works Department whichever is less, in respect of private buildings hired for housing Government Offices in non- municipal areas subject to the following conditions : (1) The above delegation should be exercised by the Heads of Departments, only within their powers of sanction of rents for buildings and in cases of absolute necessity. (2) In all other cases where payment of higher rents is considered, specific orders of (government should be obtained. [Memo .No. 1990/Accts./60-1, Dt. 5-3-1960]		
III. Residential Accommodation		
		The authorities mentioned below may rent houses to be used by Govt. servants for residential purposes subject to the following general conditions : (i) The scales of rent laid down show only the maximum in each case, and every endeavour should be made to provide suitable accommodation at cheaper rates. (ii) The rent fixed should on no account be disbursed to the landlord by the tenant. No private negotiations between them may be recognized. (iii) When a building rented by the Govt. has to be vacated suddenly owing to the death or transfer of the Govt. servant occupying it, and it is not practicable to accommodate his successor in it or to give notice of termination of the lease, at once, the payment of rent may be sanctioned for a period of vacancy not covered by the notice of termination of the lease subject to a maximum of 30 days. ***Exception 1*** :—The Dy. Inspector-Genl. of Police, and the Dy. Inspector-Genl. of Police, Fire Service Branch may rent private buildings to provide accommodation for subordinate Police Officers and subordinate officers and men of the Fire Service Branch at rates higher than those prescribed by the Government : provided (i) that the Executive Engineer certifies that no suitable Government building is available for the purpose, (ii) that, in respect of building in non-municipal areas, a general certificate by the District

(1)	*(2)*	*(3)*
		Supdts. of Police covering the facts in the Certificates (i) mentioned above, is obtained. (Memo.No. 21689/Exp-C/56-3, Fin., Dt. 27-4-1956). ***Exception 2*** :—(a) Warders and petty officers in Jails, and sub-jails who are not provided with rent free quarters may be permitted to rent private buildings at rates higher than those prescribed by the Govt., provided that the Collector of the Dist, in which the building to be rented is located certifies that no suitable within the limit of rent prescribed by the Govt. In such cases the rent for the private buildings engaged will be paid direct to the Warders, petty officers. (b) In cases where a warder or petty officer resides in his own house, a house-rent allowance may be paid direct to him subject to the following conditions (i) The amount payable will be the rental value of the house fixed by the local body concerned or the cost of renting a house in that locality for the Govt. servant, or the maximum rate at which a house could be rented for him in that locality according to the table below, whichever is less. (ii) The house should be approved by the Supdt. of the Jail. (iii) No house-rent allowance will be paid if the Govt. servant prefers to live in his own house when Govt. quarters are available or if a house has already been rented by the department for his quarters and cannot be given up without loss to the Govt. (iv) The Dy. Inspector-Genl. of Police, Railways and C.I.D. and all Supdts. of Police and Officers of equal rank are authorised to pay house rents for houses occupied at any one of their previous Head Quarters by the families of the Sub-ordinate Police Officers who are entitled to rent free quarters who are unable to secure a house in the new Headquarters. [Memo.No. 23015- A/Accts./ 543/68-7, Dt. 29-1-1969]

List of authorities empowered to rent houses for use as Residences by Government Servants

Authority	*Class to which the Govt. servant for whom residence is to be provided belongs,*	*Maximum monthly rent*
(1)	*(2)*	*(3)*
		Rs.
A. Police Department		
1. Deputy Inspector-General of Police.	Manager, Special Branch (Railways and C.I.D)	50.00
Railways and C.I.D.	Clerks, Special Branch (Railways and C.LD)	50.00
2. Commissioner of Police	Sergeants, Special Branch (Railways and C.I.D) Hyderabad.	40.00
3. District Superintendents of Police of district including the Railway Police districts.	Inspectors (Hyderabad City).	40.00
	Inspectors (other places)	30.00
	Sergeants-Major (Hyd., City)	40.00
4. Principal, Police Training School, Anantapur.	Sergeants-Major and Sergeants incharge of Armed Reserves in other expensive towns.	30.00
	Sergeants (Hyderabad City).	30.00
	Sergeants including those under going vocational training (other expensive towns).	28.00
	Sergeants including those undergoing vocational training [other mufassal towns].	25.00
	Sub-Inspectors [Hyderabad City].	30.00
	Sub-Inspectors [other expensive towns].	23.00
	Sub-Inspectors [ordinary towns].	14.00
	Head Constable.	10.00
	Constables.	6.00
	[Memo.No. 741 26/Accts./60- 1, Dt. 30-5-1960]	
Note :- On1y towns declared by the Government to be "expensive towns" may be treated as "expensive towns" for the purpose of this list.		
B. Jail Department	First and Second grade	For first grade
Supdts. of Jails and	warders in Jails in the	warders the limit is
Supdts. of Sub-Jails.	following towns :-	the same as for head

(1)	*(2)*	*(3)*
	Rajahmundry and Visakhapatnam.	Constables in each town, respectively For second grade warders the limit is the same as for constables in each town, respectively.
C. Medical Department :		
Director of Medical Services.	Nursing staff attached to Government hospital	Rs.20/- for each nurse.
D. Other Department.	According to the orders of the Government issued in each individual case.	
IV. Accommodation for Other Public Purposes		
		The authorities mentioned below may sanction the payment of rent for lands and buildings leased by the Government for Public Purposes other than the provision of office or residential accommodation.

———

Authority	***Purpose for which required***	***Maximum rent***
(1)	*(2)*	*(3)*
(1) All heads of Departments (see Appendix-I other than the Director of Public Instruction, the Commr.of Labour and the Director of Animal Husbandry. Joint Director of Agriculture Superintending Engineer.		Rs.144/- a year in each case.
	[Memo.No.75798/Accts./59, Dt.22-9-1961]	
(2) Director of Public Instruction.	Govt. Educational Institutions.	Rs.100/- a month for each Institution.
	Other cases.	Rs.144/- a year in each case.
(A) Regional Deputy Director of Public Instruction.	Govt. Educational Institutions.	Rs.200/- a month for each Institution.
	[Memo.No.64454/2066/Accts.62-2, Dt.31-1-1963]	

(1)	*(2)*	*(3)*
(B) The Joint Director of Agriculture.	-	Rs.144/- a year in each case.
	Accommodation for storage of manure, seed, iron and steel under trading Schemes.	Rs.60/- a month for each building.
(C) Gazetted Asst.to the Headquarters Deputy Director of Agriculture.	-	Rs.100/- a year into each case.
(3) Director of Social Welfare.	Accommodation for Social Welfare Dept., Schools in Hyderabad City.	Rs.15/- a month for each school.
	In other places.	Rs.250 a year for each school.
(A) Director of Social Welfare	Accommodation for other public purposes i.e., locating Govt.Hospitals, Homes for the aged & disabled orphanages and other institutions of Social Welfare Department.	Rs.500 a month.
	[Memo.No.73777/43/Accts./67-5, Dt.20-2-1968]	
(AA) Director of Animal Welfare.	Veterinary Institutions with or without residential accommodation or any other private buildings required for departmental purposes.	Rs.150/- a month per building.
(B) Deputy Directors.	Do.	Rs.100/- a month per building.
(C) Regional Assistant Directors.	Do.	Rs.75/- a month per building.
(D) District Veterinary Officers.	Veterinary Institutions with or without residential accommodation or any other private buildings, required for departmental purposes.	Rs.50/- a month per building.
	[Memo.No.32786/585/Accts./69-7, Dt.9-1-1974]	

(1)	*(2)*	*(3)*
(4) Conservator of Forests.		Rs. 144/- a year in each case.
(A) District Forest Officers.		Rs. 50/- a year in each case.
(5) Revenue Divnl. Officers.	For temporary use of cattle pounds.	Rs. 2/- a month for each building.
(6) Collectors of districts in which Social Welfare Dept. staff is working.	Accommodation for Social Welfare Dept. school.	Rs.5/- a month for each school.
49. School expenses—	*I. Ordinary contingent charges.*	
Social Welfare Department Schools.	The District of Social Welfare and the Collector of a district in which a Social Welfare Dept. staff is working may sanction expenditure not exceeding Rs. 3/- a month for each Social Welfare Dept. school within his jurisdiction under contingent charges.	
	II. Boy Scouts and Girl Guides.	
	1. The Director of Social Welfare is authorized to incur expenditure, subject to the following limits, on uniform, travelling allowance etc., for Boy Scouts and Girl Guides belonging to communities eligible for help by the Social Welfare Dept. reading in the schools under the control of the Social Welfare Department :	
(i) (a) Uniform, etc., for individual.	Ranging from Rs.4/- to Rs.20/- for each uniform as detailed below :	
		Rs.
	Cub	6
	Scout	17
	Rover	20
	Blue Bird	4
	Girl Guide	7
(b) General expenditure for each troop.	Ranging from Rs.10/- to Rs.135/- a year as detailed below :	
		Rs.
	Cub	61
	Scout	135
	Rover	84
	Blue Bird	10
	Girl Guide	20

(1)	*(2)*	*(3)*
	(ii) Registration fees, subscription for scout journals etc.	Rs. 5/- year for each troop.
	(iii) Renewal of uniform	Three years to be fixed as the period of wear.
	(iv) Travelling Allowance.	(a) Single third-class fare for Journeys by railway. (b) A daily allowance of 25/i Paise for each individual. (c) Mileage six naye paise per mile for each individual for road journeys when railway communication is not available. The daily allowance and mileage will be increased in the usual proportion for journeys in any of the special tracts mentioned in Annexure V to the Andhra Pradesh Travelling Allowance Rules. 2. The limits of expenditure laid down above for supply of uniforms, etc., to Boy Scouts and Girl Guides will also apply in respect of similar expenditure in the Ex-Criminal Tribes Settlements.
50.	**Secret Service Expenditure**	1. When an allotment is placed at the disposal of an office for secret service, the officer concerned will maintain a contingent register in terms of A.P.F.C. Form 7 in which the date and amount of each contingent bill will be entered working out after each such drawal, duly indicating the progressive expenditure against the allotment. The officer may draw bills for such sums as may be necessary following the procedure laid down in S.R. 18(f) under T.R. 16 of A.P.F,C., Vol. I, The relative sub-vouchers shall be filed and preserved carefully by the concerned officer. The drawing office shall append a certificate to the bill in his own hand writing that the amount charged on account of this item has been actually and duly paid to the persons entitled to receive it. 2. The general control of expenditure incurred against such allotment will be vested in the officer aforesaid, who shall be responsible for proper maintenance of accounts and payments to be made properly for the purposes for which the appropriation has been made.

(1)	*(2)*	*(3)*
Note —The re-appropriation to the detailed head of appropriation or from this detailed head "Secret Service Expenditure" shall be sanctioned by the Government in Finance & Plg. (Fin. Wing) Departments irrespective of the quantum of amount.		
		3. The officer aforesaid will maintain in a separate cash book (in A.P.T.C Form 5) a secret record of receipt and expenditure connected with the allotment. The cash book should contain the amount and the date of each payment and such indication of its nature as the officer mentioned in Para 4 below may consider necessary in order to enable him to discharge the responsibility placed upon him by that para. The amounts drawn from the Treasury on A.C. Bills will be entered in cash book on the receipt side, the number and date of the bill being noted against the entry. The procedure prescribed in SR. 2 under T.R. 11 of A.P.T.C. Vol. 1, shall be followed in closing the cash book. 4. In respect of each officer authorised to incur Secret Service Expenditure as listed in Annexure I to this Appendix, the controlling officer mentioned against Col. 4 of the Annexure I shall conduct at least once in every financial year, a sufficiently read administrative audit of the expenditure incurred and the officer noted in Col. 5 of the Annexure I shall furnish a certificate to the Accountant General (Accounts and Entitlements) in the following form not later than the 31st August of the following year *"I hereby certify that the amount actually incurred by me or under my authority for secret service in the year ending the 31st March, 19 was Rs and that the balance on the said 31st March, 19 was Rs and I declare that in the interests of the public service the above payments should be made out of secret service funds and that they were properly so made".* 5. In the case of transactions taking place in twin cities of Hyderabad and Secunderabad, the certificate mentioned above shall be furnished to the Pay and Accounts Officer, Hyderabad

(1)	*(2)*	*(3)*
		who will record it in a suitable register for production of the same with the certificates to the Residential Audit Officer for audit. 6. Funds placed at the disposal of each Deptl. drawing officer for such expenditure communicated to the audit by the concerned Heads of Dept. or Chief Controlling Officer so as to enable the audit to scrutinise the above certificate. 7. Formal sanction shall be recorded and retained with the office copy of the bill and that it shall not be enclosed to the bill presented at the Treasury nor will it be produced to audit except to the controlling officer who will conduct administrative audit. 8. The accounts and other allied records relating to secret expenditure will not be subjected to scrutiny by the audit. [Item 50 is substituted as per G.O.Ms.No. 2, Fin & Plg. Dt. 2-1-1987]
51.	**Service postage and telegram charges.**	The following instructions supplement those contained in Art. 119 (a) No charges should be entered in any contingent bill for any postage stamps other than service postage stamps, except when they are required for letters of other articles to be sent to foreign countries, i.e., countries outside the British Empire. (b) Whenever the cost of establishment is divided between two heads, the charge for service postage stamps should be divided in the same proportion. 2. (a) Government servants should not send communications of any kind regarding their leave, pay, transfer, leave salary, fund subscriptions and other analogous matters at the expense of the State, such communications are private and not official. (b) Unless the Govt. have ordered in any particular case or cases, all letters sent by Govt. servants in their official capacity in reply to communications of any kind received from private individuals or asso

(1)	*(2)*	*(3)*
		ciations should be despatched "Service paid".
Note :—Collectors, Revenue Divisional Officers and other Government servants entrusted with the supervision of estates under the Court of Wards and with any other duty connected with their management may use service postage stamps and their cost need not be recovered.		
		Certified copies of documents and unused copy stamp papers in cases (i) where the number of copy stamps papers supplied by applicants is in excess of requirements, (ii) where an insufficient number of stamps is filed, but the parties fail to supply the additional number of stamps within a given period and (ii) where stamps are filed for copies of records which are not available in the office, should be sent to the parties concerned in envelope superscribed "Certified copies service unpaid" or "Copy stamp papers service unpaid" or "Certified copies and copy stamp papers service unpaid".
Note :—Sheets of copy stamp papers received from an applicant remaining unused as a result of the document having been typed or copied too closely should not be returned to the party but should be sent to the nearest treasury.		
		In the event of any envelope being returned undelivered, the head of the office concerned should pay the postage from his office contingencies. The cover and its contents should then be retained for two weeks so that if the addressee appears and applies for the copies in person, they may be handed over to him after recovering the cost of the postage paid from contingencies. If he does not so appear the certified copies should be destroyed and a note of such destruction made in the remarks column of the copy application register against the item concerned. The unused copy stamp papers, if any, should then be sent to the local or nearest Sub-treasury to be added to its stock. 3. Service postage stamps and post cards may be used for despatching letters written by convicts and also, letters written by indigent patients in the Mental Hospitals in the State. 4. Bearing postage paid in cash should be separately noted in contingent bills. 5. (i) Govt. telegrams transmitted over the lines of certain cable companies are charged for at half the rates for private telegrams.

(1)	*(2)*	*(3)*
		Foreign telegrams despatched from India by Govt. Dept. or public officials in the interests of private persons are not entitled to this concession, and are chargeable at full rates. The person in whose interest the telegram is despatched should be required to pay the cost of the message before it is despatched. If the cost of the telegram is not recovered in advance, it may be met from the permanent advance of the department of public official sending the telegram but the telegram should still be classed as private and the head of the office will be responsible for the cost, which will in no case be defrayed by the Govt. (ii) If any telegram sent by a Govt. department or public official in India to the India office or the High Commnr. for India, London, or vice versa, in the interests of a private person (including a Govt. servant in his private capacity) is inadvertently classed as "State" and so paid for at the reduced rate, the difference between the cost of the telegram at the reduced rate and the full tariff rate should be paid to the local Telegraph Admn. by the authority that sent the telegram irrespective of the country in which the charges are eventually recovered from the person concerned. If such a telegram was sent from India, the authority that sent it should send the amount to the Accounts Officer, Telegraph Check Office, Calcutta, either in cash or by cheque with a copy of detailed particulars of the telegram concerned. When the amount is sent by money-order, the money-order commission should not be deducted from the amount due to be remitted to the Telegraph check Office, but should be recovered from the person concerned. If the recovery from the person concerned in a case of this kind is made in full or in

(1)	*(2)*	*(3)*
		part in the country of destination (i.e., the country to which the telegram was sent), credit for the amount so recovered should be passed on to the authority that sent the telegram. (iii) The rates of charge for inland telegrams are the same for both "State and private" telegrams. The charges for inland telegrams sent by Government department of public officials in the interests of private persons should also be recovered from the private persons concerned, wherever possible, and credited to the Government. 6. *Payment for telegram charges* :—(a) "The charges on account of telegrams may be paid in cash by all the officers of the State Govt. exceeding those whose average telegram charges exceed Rs. 25/- in a month and who have been permitted to open a 'Credit account' with the Post/Telegraph Office". [G.O.Ms.No. 299, Fin, and Plg. (A&L) Dept., Dt. 24-8-77] (b) State telegrams should be classed as "Express" or "Ordinary" as the sender thinks proper. Government servants should bear in mind the necessity for keeping expenditure as low as possible and should observe the following general principles : (1) A Telegram should not be sent when a letter would serve the same purpose equally well. (2) State telegrams should, as a rule, be classed as "Ordinary". They should be classed as "*Express*" only:- (i) in case of great emergency, and (ii) when the sender knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic. (3) Except when extreme precision is important, State telegrams should be expressed in as few words as possible, mere

(1)	*(2)*	*(3)*
		auxiliary or connective words should be omitted, when it is obvious that the receiver will be able to fill them in for himself without any difficulty.
Note 1 :—When a telegraphic cypher code has been supplied, the code should be used as far as possible. ***Note 2*** :—Books of telegram forms required for official use may be obtained on payment from any principal Government Telegraph office.		
		(c) If a Government servant asks for repetition of telegram received by him in his official capacity he will not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered. (d) *Telegrams of high officials* :—It is open to the Governor, the Ministers and the Secretaries to the Governor to use "On I.G.S." forms for inland State telegrams instead of paying for them in cash in the usual way. These forms may be obtained from the Accounts Officer, Telegraph Check Office, Calcutta, in booklets on payment at the rate of Re. 1.25 p. per form for ordinary telegrams and P.s. 2.50 per form for express telegrams. Payments in respect of these booklets should be made by postal money order or by cheque drawn on the Reserve Bank of India in favour of the Accounts Officer, Telegraph Check Office, Calcutta, or by Government Draft. Separate "O.I.G.S." forms for use for foreign State telegrams are supplied free to the officials mentioned above. These are accepted by telegraph offices, and the cost of the message is subsequently recovered. [G.O.Ms.No. 299, Fin. & P1g. Dt. 24-8-1977] All telegrams issued on the "O.I.G.S." forms should be signed by the officials mentioned above themselves and not by any member of their establishment. (e) *Foreign State Telegrams* —These can be issued only by Govt. servants whom the Govt. have from time-to-time specifically authorized to issue telegrams.

(1)	*(2)*	*(3)*	
		When a Government servant who is not entitled under the rule to send a foreign State telegram finds it necessary to do so in the interests of the public service, he should send the message through some superior authority who is so entitled. In exceptionally urgent cases, he may send the message himself at his own risk, subject to the sanction of his controlling officer being subsequently obtained. The controlling officer may accord sanction only if he himself had the power to send a message under this rule, and he should refuse sanction unless the expenditure is clearly in the interest of public service.	
52.	**Specimens of Samples :**		
	(A) Agriculture and Animal Husbandry Department.	The purchase of specimens from the Imperial Institute by the Agriculture and Animal Husbandry Dept. requires the sanction of the Director of Agriculture and the Director of Animal Husbandry respectively. [See also the entry (CC) Agricultural Chemist under item I]	
	(B) Industries & Commerce Department.	The Director of Industries & Commerce may incur expenditure not exceeding Rs. 25/- in each case and Rs. 500/- in a year on samples of products of cottage industries for exhibition in the museum maintained in his office.	
	(C) Fisheries Department.	The Director of Fisheries may incur expenditure not exceeding Rs. 25/- in each case and Rs. 500/- in a year on samples of fish products and tackle for exhibition in the museum maintained in his office. [Memo.No. 56179/ l799/Accts,/62-2, Dt. 17-9-1962]	
53.	**Stores** :—(A) Industries & Commerce Department.	The powers of the Subordinate Officers of the Industries and Commerce Dept. to purchase (or condemn) stores other than furniture are subject to the money limits shown below. The limit fixed applies to the cost of an article or all articles of the same kind purchased (or condemned) by the officer to one officer or to more than one.	
		Authority	***Limit of sanction Rs.***
		1. Sericulture Expert and the Industrial Engineer	500

(1)	*(2)*	*(3)*	
		2. Inspector of Industrial Schools, Asst., Industrial Engineers and Asst.Director of Fisheries	200
		3. Inspector of Fisheries, Visakhapatnam	100
		4. Asst.Sericultural Expert, Hindupur.	50
		5. Asst.Sericultural Expert, Manair.	50
		6. Ceramic Expert, Gudur.	500
		7. Deputy Director of Industries and Commerce.	200
		8. Glass Technologist, Gudur.	200
		9. Asst. Director of Industries and Commerce	200
		10. General Manager, Andhra Paper Mills, Rajahmundry.	300
		11. Principals of Polytechnics	200
		12. Principal Oil Technological Institute, Anantapur.	200
(B)	State Broadcasting	See Item 3.	
(C)	Fire Service—		
	(1) Additional Director of Fire Services.	Rs. 100/- (for the purchase of expendable stores such as grease, mobile oil, petrol, kerosene oil and the like for each unit, i.e., a tender trailer, mobile tank unit, house-laying truck, etc.).	
	(2) Divnl. Fire Officers.	Rs. 30/-. [Memo.No. 58089/Accts./ 65, Dt. 3-5-1968].	
(D)	Medical Department—		
	District Medical Officers and Principals of Medical Colleges.	May purchase foreign stores in India without monetary limit provided the quality and cost do not compare unfavourably with those of articles obtained through the India Store Depot or direct from the manufacturers abroad. Wherever large purchases are involved tender should be called for.	
(E)	Agricultural Dept.—		

(1)	*(2)*	*(3)*
	Director of Agriculture.	May sanction the purchase of gunnies upto Rs. 10,000/ per quarter in respect of each head of office.
	Head of office.	May purchase gunnies upto Rs. 5,000/- during each quarter subject to the following conditions : (a) Tenders should be called for in bulk for the requirement of each quarter in advance and the lowest rate should be accepted in onsu1tation with the Collectors of the district concerned. (b) The wholesalers including mills should be regularly informed of the call for tenders for the purchase of gunnies during each quarter. (c) If the cost of the gunnies to be purchased in a quarter exceeds Rs. 5,000/- the prior sanction of the Director of Agriculture should be obtained.
(F)	Animal Husbandry & Fisheries — Director of Animal Husbandry and Fisheries may purchase	Upto Rs. 1,000/-.
(G)	Fisheries Department—	
	Dy. Director of Fisheries	Rs. 500/-.
	Other Gazetted Officers of the Fisheries Department.	Rs. 200/-. Purchase of material and Spare Parts and repairs to the plants, cold storages and canning plant including electrical equipment. [Govt.Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]
	Director of Fisheries.	Upto a limit of Rs. 3,000/- a year.
	Dy. Director of Fisheries.	Upto a limit of Rs. 1,500/- a year.
	Asst. Director of Fisheries.	Upto a limit of Rs. 500/- a year. [Memo.No. 351 56/922/Accts./69-3, Dt. 29-7-1969]
(H)	Forest Department —	
	Divnl. Forest Officers.	May incur expenditure not exceeding Rs. 500/- for the purchase and repairs to stores, tools and plants subject to the budget provision and approval by the conservator in the Plan operation. [Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965]
(I)	Director of Animal Husbandry.	Director of Animal Husbandry may incur or sanction the purchase of dead stock including machinery and tools required for use in the institutions under his control subject to a ceiling of Rs.10,000/- at a time.

<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th></tr>
<tr><td></td><td></td><td>The following Officers of Animal Husbandry department may incur or sanction the purchase of dead stock to the extent indicated :
<table>
<tr><th>Authority</th><th>Extent of delegation</th></tr>
<tr><td>1. Deputy Directors and Officers of similar rank.</td><td>Rs. 2,000/- at a time.</td></tr>
<tr><td>2. Regnl. Asst. Directors, at Supdt., Govt. Dairy Farm, Vizag., Spl. Officers, Farms and Sheep and Goat Devlpt.Officers, Poultry Devlpt. Officer and Officers of similar rank.</td><td>Rs. 1,000/- a time</td></tr>
<tr><td>3. Other Farm Supdts. empowered to draw contingent bills.</td><td>Rs. 500/- at a time.</td></tr>
<tr><td>4. Other Officers empowered to draw contingent bills, [Memo.No. 32786/585/Accts.169-4, Dt. 28-1-1971]</td><td>Rs. 25 0/- at a time.</td></tr>
</table></td></tr>
<tr><td>(J)</td><td>Archaeology & Museum Department—</td><td></td></tr>
<tr><td></td><td>Director of Archaeology & Museum.</td><td>Rs. 250/- each time. For purchase of plants, earthen pots, pot carriage, manure, etc., for use in the gardens laid Out fl front of the monuments and Museums.</td></tr>
<tr><td></td><td>do.</td><td>Rs. 500/- each time. For purchase of stampage material such as Dabbars, Bent-Bearing Brushes, Indelible Ink, Holand Paper, Drawing Material etc.

Rs. 500/- each time. For purchase of pottery material and bone cleaning materials.
[Memo.No. 74028/1430/Accts./70-11, Fin., Dt. 13-6-74]</td></tr>
<tr><td>54.</td><td>Telephone Charges.</td><td>(1) No new telephone connection may be sanctioned except with the previous approval of the Government.

(2) Heads of Offices may incur expenditure upto a limit of Rs. 60/- in each case both in the Hyderabad City and in the muffassal for shifting telephones from one place to another. The limit for other petty charges is Rs. 30/- in each case. [G.O.Ms.No. 2376, Fin., Dt. 21-9-60]</td></tr>
</table>

(1)	*(2)*	*(3)*
		(3) The number and date of the Government Order sanctioning the expenditure on a new connection should be quoted on the bill on which the charges for it are claimed. ***Explanation*** :—The words "in each case" occurring above would apply to the shifting of each instrument of either main telephone or of extension telephone. [Memo.No. 8841 -A1502/ Accts./63-2, Fin., Dt. 15-6-1963] (4) Subscribers are responsible for meeting in full bills for all trunk calls made from their telephone connections irrespective of the person who made the call. All Govt. subscribers should accept in full the bills prepared against them by the Telephone Accounts Office concerned even if some of the items pertain to the private business of the official concerned. The Dept. concerned should make its own arrangements for recovery from its officials of the value of the private calls made and for accounting for such items in its own office accounts. Recovery thus made should be taken in reduction of expenditure and not credited as revenue receipt.
Note : —The Chief Operation Engineers, and the Chief Construction Engineer in the Electricity Department may sanction the installation or telephone connections to the Government Electric Sub-stations.		
		(5) In cases where an officer appointed to act in a short leave vacancy becomes entitled in the period during which he acts, to a residential telephone at Government expense and where an officer on short leave who is ordinarily entitled to a telephone at Government expense is required to pay for the telephone himself while on leave or to surrender the connection, the following procedure shall be adopted— (I) If the officer who becomes temporarily disentitled for a period not exceeding two months wishes to retain the telephone for his own use, the Government will continue to pay to the telephone department (a) the monthly rent at the concessional rate, and

(1)	*(2)*	*(3)*
		(b) the call charges at concessional rates, but will recover from the officer both charges (a) and (b) at full ordinary rates. If the period for which he continues to be disentitled is more than two months, the telephone connection should be surrendered. (II) When an officer who already as private telephone becomes an "entitled" officer for a short period not exceeding two months the officer will continue to pay the telephone authorities as a private subscriber— (a) the monthly rent at ordinary rate, and (b) the call charges at ordinary rate but he will be reimbursed by Government both the charges (a) & (b) less half the cost of the calls in excess of 60 calls per mensem. (III) Where the officer who becomes temporarily "entitled" has no private telephone and a special connection has to be installed the Govt. will pay the usual rates on his behalf while the permanent officer will have the choice of having his residential telephone installed on paying Govt. rent and call charges at ordinary rates. (6) The Asst. Comptroller, Govt. House Dept. may accept, countersign and pass for payment bills of Telephone Dept. upto Rs. 1,100/- per quarter and within the budgetted grant". [Memo.No. 91 95/A/Accts.162-2, Dt. 23-5-19621
	55. Tents & Camp furniture :	I. The initial supply of tents requires the sanction of the Government. Once the supply is sanctioned, the head of the department concerned may sanction each individual purchase. ***Exception 1.***—The Board of Revenue may sanction the supply of tents to offices of the Excise Dept. ***Exception 2.***—The Chief Engineer concerned may sanction the supply (and disposal) of tents in the Public Works Department and the Electricity Department.

(1)	*(2)*	*(3)*
Note :—The Chief Operation Engineers and the Chief Construction Engineer in the Electricity Dept. may exercise the power in Exception 2.		
		II. *Cost of carriage of tents.*—The cost of transport of tents in whole or in part is debitable to the Govt. only when they are carried on tour beyond a distance of five miles and no amount may be debited to the Govt. in excess of the amount admissible on account of transport by the shortest route. When a Govt. servant car- ties tents on tour for use by his office subordinates, they may be carried at Govt. expense. In other cases, the cost of their carriage may be recovered as follows : When tents are carried by road or canal the actual cost of their transport, subject to a maximum rate per mile for the distance travelled of half the mileage rate sanctioned in Annexure I of the A.P. Travelling Allowance Rules, may be debited to the Govt. A Govt. servant mentioned in the Annexure to this Appendix may, when he claims actual expenses for railway journey, recover the actual cost of transporting camp equipment and tents upto the maximum amount of each shown against him in the Annexure. ***Exception 1.***—When a Govt. servant is in receipt of a fixed travelling allowance and carries tents on tour for his personal use, only half the expense of the carriage of tents may be debited to the Government. ***Exception 2***.—Non-gazetted subordiantes of all departments who have been supplied Govt. tents may transport them at the expense of the Govt. when travelling in the Scheduled Areas, whether they are used for office or for private purposes. ***Exception 3***.—Claims for actual expenses incurred by officers of the Excise Department in transporting tents may be admitted upto the limit of half the mileage or to 19 np. a mile, whichever is greater. III. *Repairs*.—Charges for the repair of tents may be incurred under the sanction of the head of the department.

(1)	*(2)*	*(3)*
Note 1 —Deputy Inspector-General of Police, District Superintendents of Police, the Principal, Police Training College, Anantapur, and the Commandants of the Special Armed Police Batallions may incur expenditure on annual petty repairs to tents supplied to them subject to the following conditions : (1) No expenditure should be incurred within twelve months from the date of original issue of the tents. (2) After the expiry of the period specified in (1) above, expenditure may be incurred annually in each set of Tents upto (i) Rs. 40/- during the first three years; (ii) Rs. 50/- during the next two years; and (iii) Rs. 60/- during any further period of use. ***Note 2*** :— (a) Deputy Commissioner of Excise in respect of tents supplied to them, and Assistant Commissioners of Excise, in respect of tents supplied to them and to their subordinates, may incur expenditure on annual repairs subject to the conditions specified in Note I above. (b) Deputy Commissioners of Excise may sanction expenditure on repairs to Government tents supplied to Assistant Commissioner and their subordinates, subject to a limit of Rs. 75/- a year per set tents. ***Note 3:*** —-Collectors of districts may sanction expenditure not exceeding Rs. 100/- a year per set of tent on the repairs of Government tents supplied to officers of the Revenue Department. ***Note 4*** :—District/Divisional Forest Officers may sanction expenditure on petty repairs to tents upto a limit of Rs. 50/- per set annually and conservator of forests may sanction expenditure on repairs to tents to the extent required. [Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965].	
56.	**Translation charges.**	Sessions Judges may incur charges on this account at the rates laid down by the Government-See Rule 350(15) of the Criminal Rules of Practice, 1931. The details of calculation should be given in the bill, and for the information of the Accountant General, the drawing officer should attach to the bill on which the expenditure is recouped, a certificate that the expenditure in accordance with the scales prescribed in the rules, which should be quoted. All other charges under this head require the previous sanction of the Government.
57.	**Treasure Trove.**	A Collector is required to acquire on behalf of the Govt. under Section 16 of the Indian Treasure Trove Act [India Act VI of 1878] any coins found, whether gold, silver or copper, the value of which exceeds Rs. 10!-, if they appear to be old and not of British mintage by payment to the person entitled to it of a sum equal to the value of the material of the coins together with one-fifth of that value. He may also purchase from finders on behalf of the Govt. on the

(1)	*(2)*	*(3)*
		same terms any coins of the age and description stated above the value of which is Rs. 10/- or less. "The Director of Archaeology and Museums may incur expenditure from the budget provision under contingencies with no monetary limit of packing. loading, unloading and transporting the idols, images, sculptures, inscriptional slabs and other antiquanan objects having archaeological value from any place to any of the museums in the Andhra Pradesh State under the control of the Department of Archaeology and Museums". "The Director of Archaeology and Museums may also incur expenditure on transportation, packing and forwarding charges of duplicate of museum objects to be moved into and out of this State without any monetary limit subject to the availability of budget provision". "The Director of Archaeology and Museums may also draw the amounts required for the above purposes from the provisions from contingencies, on Abstract contingent bills and send detailed accounts to the Pay and Accounts Officer/Accountant-General, for adjustment against such drawal within two months from the date of drawal of the amount". [G.O.Ms.No. 261/Fin. & Plg. (F.W. Accounts.-II) Dept., Dt. 13-10-1981 and Memo.No. 36491/1 278/Accts./63-3, Dt. 2-9-1963].
58.	**Weights and Measures.**	1. *Purchases.* —The Board of Revenue may sanction the deptl. purchase of standard weights and measures for sale to the public. 2. *Stamping weights and measures:*— Contingent charges in connection with stamping weights and measures may be incurred without special sanction, but the charges should not exceed the fees received on this account in the year. Any surplus remaining after paying all the charges for a year should be credited absolutely to the Govt. and should not be utilized for the next year's expenditure —See also B.S.O. No. 204(3). 3. Distribution of bonus to stamping establishments in the mufassal : Twenty-five percent of the profits, if any, earned in a district by each party in a year should be given

(1)	*(2)*	*(3)*
		asa bonus to that party for distribution among its members. A party working in two Dists. should keep separate accounts of its transactions in each district and should be allowed bonus on the basis of the profits earned in each such district. The calculation of the profits for the purposes fixing the bonus should be based on the liabilities of the year on account of establishment charges and the actual cost. The district officers should be held responsible for the correctness of the amount claimed. The Board of Revenue may sanction the payment of the bonus in accordance with the above principles provided that no amount in excess of Rs. 250/- is due to any one person.
59.	**Spares for Tractors, Bull Dozers, Ploughs, Graders, Boring Machinery, Power Drills, Pumpsets, Rock Ballasting Units & Plant Protection Power-operated Machinery:**	
	1. The Director of Agriculture.	Full powers upto budget provision provided that the cost of each spare does not exceed Rs, 5,000/-.
	2. Jt. Director of Agriculture.	Rs. 20,000/- at a time provided that the cost of each spare does not exceed Rs. 3,000/-. [Memo.No. 24337/Accts/62-2, Dt. 7-6-1962]
	3. Agricultural Engineers. Dy. Director of Agriculture and other officers of same rank.	Rs. 5,000/- at a time provided the cost of each spare does not exceed Rs. 500/-.
	4. Asst. Agriculture Engineer, Dt. Agri. Officer & officers of the same rank in Agri.Dept.	Rs, 2,500/- at a time, provided the cost of each spare does not exceed Rs. 250/-.
Note :—The Officers at S.Nos. 1-4 above shall exercise these powers subject to the conditions that the expenditure on a particular unit shall exceed that of its cost. [Memo.No. 69850/2558/A ccts./64-6, Dt. 9-8-1965]		
60.	**Fire Buckets and Fire Extinguisher for Govt. Building (Non-residential).**	Heads of offices may incur expenditure on the initial supply of fire buckets and fire extinguishers together with other appurtenances such as, stands, buckets, etc., as well as all renewals, of, and repairs, to the fire buckets and fire extinguishers as

(1)	*(2)*	*(3)*
		per the scale prescribed below such works being treated as assigned to the Department concerned. (a) For purposes of the supply of ordinary fire appliances, buildings are divided into two classes viz., (i) Ordinary; and (ii) Buildings where there is special danger of oil, chemical or electrical fires. (i) ***Ordinary Buildings:*** (1) Costing Rs. 10,000/- and below (a) for a superficial area of 1,000 square feet and below : 4 fire buckets 12 inches high and 10 inches deep. (b) For a superficial area more than 1,000 square feet the number of fire buckets is to be increased from four at the rate of one for every 500 square feet. (2) Costing more than Rs. 10,000/-: (a) for a superficial area of 5,000/- square feet or less six fire buckets and one two-gallon capacity soda-acid type extinguisher. (b) for a superficial area over 5,000 square feet the number of fire buckets is to be increased over that specified at 2(a) above at the rate of one for every 1,000 square feet in excess of 5,000 square feet. The number of soda-acid type extinguishers will be on the same scale as under 2(a). ***(ii) Buildings where there is a special danger of oil, chemical or electrical fires :*** (a) for a superficial area of 5,000 square feet or less-Twelve fire buckets of the specified size, and one foam type chemical extinguisher of 2-gallon capacity. (b) for a superficial area of over 5,000 square feet. The number of fire buck-

(1)	*(2)*	*(3)*
		ets specified at 11(a) above is to be increased at the rate of one for every extra 500 square feet over 5,000 square feet. The chemical extinguishers will be on the same scale as in 11(a).
Note 1 :—A fire bucket 12 inches and 10 inches deep means one that measures in inches high on the outside and is 10 inches deep on the inside. The top diameter is usually 12 inches and the bottom diameter is slightly less than 9 inches. ***Note 2*** :—*Superficial area* ;—This is the surface area of each floor of a building and not the plinth area. The plinth area will be the superficial area for the ground floor only. The actual superficial area in the case of the upper floors should be considered separately in each case for purposes of the supply. (3) Assessing the cost of a building for purpose of classification the cost of the particular detached building only should be taken into consideration. (4) A list of suitable chemical fire extinguishers with the names of firms where they can be purchased, could be obtained from the concerned Executive Engineer.		
		(B) The Heads of offices should follow the instructions contained in Appendix C of the Dist. Office Manual in regard to the ordinary fire rules. [Memo.No. 63700/11 56/Accts./66-3, Dt. 29-10-1966].

ANNEXURE I

(Inserted by G.O.Ms.No. 2, Fin. & Plg., Dt. 2-1-1987 and earlier Annexure renumbered as Annexure II)

List of officers empowered to incur Secret Service Expenditure with respective controlling officers to audit and render annual service expenditure.

[See Rule 4 against Item 50]

Sl.No.	***Particulars of Expenditure***	***Officers empowered to draw***	***Officers empowered to audit***	***Officers authorized to countersign the annual certificate to audit***
(1)	(2)	(3)	(4)	(5)
1.	Rewards to informants	i. Commissioner of Police in Twin Cities.	Director Genl.of Police.	Director Genl.of Police.
		ii. Superintendents of Police in Dists.or their Personal Assts.	Dy.Inspector General of Police.	Dy.Inspector General of Police.

(1)	(2)	(3)	(4)	(5)
2.	Printing charge for question papers of SSC Public Examination in Private Presses.	Assistant Commissioner for Govt.Examinations.	Deputy Commissioner for Govt.Examinations	Commissioner for Govt.Examinations.
3.	Rewards to Informants in Forest cases.	Divisional Forest Officer.	Principal Chief Conservator of Forests.	Principal Chief Conservator of Forests.
4.	Rewards to Informants.	Joint Director of Anti-corruption Bureau and Dy.Supdts. of Police of Anti-Corruption.	Director-General, Anti-Corruption Bureau	Director-General, Anti-Corruption Bureau
5.	Printing charges for question papers of Commission's Examinations in Private Presses outside the State.	Assistant Secretary and Controller of Examinations.	Secretary, A.P.Public Service Commission, Hyderabad.	Secretary, A.P.Public Service Commission, Hyderabad.

ANNEXURE II

Maximum weight of Government tents and camp equipment which Government servants may transport at the expense of the Government on their tours.

[See Rule II against Item 55]

Departments and Officers	**Maximum weight of camp equipment**	
	Tents (including poles, pegs, mallets, durries, salitas, chicks etc.) and camp furniture	***Camp furniture when tents are not carried***
(1)	(2)	(3)
	Maunds (822/71LB)	Maunds (822/71LB)
Land Revenue -		
Commissioner of Land Revenue	60	10
Commissioners of Land Revenue and Irrigation.	60	10
Collectors.	45	10
Sub-Collectors in charge of divisions	25	5

(1)	(2)	(3)
Sub-Collectors in charge of divisions and Assistant Collectors.	20	5
Deputy Collectors	20	5
Tahsildars.		
Deputy Tahsildars		
Inspecting Tahsildars		
Special Deputy Tahsildars		3
Tahsildars and Deputy Tahsildars when enquiring into magisterial cases in camp.		5
Survey—		
Assistant Directors of Survey incharge of Survey Parties.	25	5
Additional Officers of Survey Parties	25	
Inspectors of Survey and Land Records (Sub-Assistants)	8	
Sub-Assistant Director of Survey and Head Surveyors.	3	
Excise—		
Commissioner of Excise & Separate Revenue.	60	10
Inspector of Distilleries	25	5
Inspector of Excise in charge of circles	20	5
Asst. Inspectors in charge of Sub-circles	20	5
Deputy Commissioners.		5
Assistant Commissioners.		5
Assistant Inspectors other than those in charge of sub-circles.		5
Forest——		
Chief Conservator of Forests	50	10
Conservators of Forests	35	5
Deputy Conservators, District Forest Officers, Forest Engineer and Working Plans Officers	25	5
Assistant Conservators and Extra Assistant Conservators not incharge of divisions and Assistant Working Plans Officers	15	5
Forest Sylviculturist		5
Registration-Inspector-General of Registration		
Police—		
Inspector-General of Police	37	7 ½
Deputy Inspectors-General	25	5
District Superintendents	25	5

(1)	(2)	(3)
Assistant Superintendents	21 ½	5
Deputy Superintendents	21 ½	5
Education—		
Director of Public Instruction		5
District Educational Officers and Inspectresses of Schools		5
Medical-Directors of Medical Services		5
Public Health—		
Director of Public Health		5
Assistant Director of Public Health		5
Sanitary Engineering—		
Sanitary Engineer		5
Deputy Sanitaty Engineers		5
Agriculture—		
Director of Agriculture		5
Other Gazetted Government servants in the Agricultural Department		5
Animal Husbandry-Director of Animal Husbandry		5
Co-operative Registrar of Co-operative Societies		5
Industries and Commerce—		
Director of Industries and Commerce		5
Assistant Director of Fisheries, Inland		7 ½
Public Works—		
Chief Engineer (General, Buildings and Roads)		7 ½
Chief Engineer for Irrigation		5
Superintending Engineers.		5
Executive Engineers	20	5
Sub-divisional Officers (Assistant Engineers)	18	3
Sectional Officer	8	3
General Superintendent, Public Works Workshops and Stores.		5
Social Welfare-District Social Welfare Officers.		3

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APPENDIX 8

[See Chapter VI Article 102]

PART I

LIST OF ITEMS OF CONTINGENT EXPENDITURE REQUIRING COU1TER SIGNATURE BEFORE PAYMENT

Sl. No.	***Head of Account***	***Items of Expenditure***	***Countersigning Authority***
(1)	(2)	(3)	(4)
1.	18. Irrigation Minor Irrigation Revenue Dept.	All Charges	Revenue Divisional Officers.
2.	25. General Administration District Administration	Remuneration to copyists and examiners	Collectors, Revenue Divnl.Officers for Taluk Sub-Taluk and Stationery Sub-Magistrates' Offices.
		1. Contigent bills relating to (a) purchase of stores and (b) Radio receivers and batteries sanctioned by the Chief Engineer or Govt. (vide item 3 in Appendix 7).	
		2. Contingent bills relating to the purchase of spare components and other radio materials for maintenance of radio sets such as— (a) valves, (b) condensers, (c) resistances and (d) transformers under the powers delegated to the Radio Engineer (vide item 3 in Appendix 7).	Radio Engineer.

(1)	(2)	(3)	(4)
		3. Contingent bills of Assistant Radio Engineers, Radio Supervisors and other subordinates.	
3.	214. Administration of Justice.	Salary Bills and the contingent bills of the Courts of Spl.Judicial Magistrates including the Courts of Special Judicial Magistrates for Railways.	All the Judicial First Class Magistrates having territorial Jurisdiction over the Courts of Special Judicial Magistrates. [G.O.Ms.No.174, Fin.&Plg. (Accts-II), Dt.23-7-1981]
4.	Jails and Convict Settlements Jails Admn.of the Madras Probation of Offenders Act, etc.	Contingent charges incurred on miscellaneous items.	Chief Probation Superintendent.
5.	37. Education, Primary Govt.Primary Schools Scheduled Areas.	Laboratory charges, charges, class books, maps and stationery	Agency Divl.Officers, Visakhapatnam, East Godavari.
6.	39. Public Health Expenses in connection with Epidemic Diseases Bubonic plague.	All Charges.	Collectors.
7.	47. Miscellaneous Department Social Welfare.	Scholarships of all kinds.	The District Welfare Officer concerned or the Personal Asst. to the Director of Social Welfare according as the institution concerned is situated in a district where there is a District Welfare Officer or in a district where there is no Dist.Welfare Officers.
PART II			
LIST OF ITEMS OF CONTINGENT EXPENDITURE REQUIRING COUNTERSIGNATURE AFTER PAYMENT			
1.	8. Provincial Excise.	Petty construction and repairs.	Board of Revenue.
2.	25. General Administration	Charges incurred by Collector of districts	Secretary, the Andhra Pradesh Public Service Commission.

(1)	(2)	(3)	(4)
	Public Service Commission.	in connection with the examination connected by the A.P.Public Service Commission.	
3.(a)	25. General Admn.Genl. Establishment, Sub-divisional establishments and Taluk Establishment.	Amounts advanced by Committing Magistrates to witnesses to attend Courts of Session. Amounts paid by third class Magistrate to complaints & witnesses.	Revenue Divisional Officers.
(b)	27. Administration of Justice Criminal Courts.		[Memo.No.42672/1356/Accts/62-1, Dt.1-8-1962]
(c)	27. Administration of Justice.	Contingence charges except Travelling Allowance bills.	Judicial Second Class Magistrates in the Andhra Area. [Memo.No.43306/Accts.60-2, Dt.24-5-1960].
5.	22. Jails	1. Dietary charges 2. Medical and Sanitary. 3. Clothing and Bedding 4. Transport of Prisoners. 5. Livestock, tools and plants. 6. Other charges. 7. Rents. 8. Stationery. 9. Purchase of raw materials, tools, plants etc.	Inspector-General of Prisons or the Asst.Inspector Genl. of Prisons in respect of State Central and Dist. Jails, Camp Jails, Spl. Sub-Jails, Sub-jail Grade-II, Guntur, Borstal Schools and jurisdical dist. Magistrates, the Sessions Judges in respect of all Sub-Jails and Grade-II, Sub-jails at Chittoor, Cuddapah and Vijayawada. (ii) The Chief Inspector of Certified Schools or the Chief Probation Supdt. in respect of Senior and Junior Certified Schools for Boys and Girls, Reception Homes, Auxiliary Homes and Remand Homes for Boys and Girls.

(1)	(2)	(3)	(4)
	(b) Jails. Manufacturers.	(i) Contingencies (Purchase of Raw Materials, Tools, Plants, etc.)	(i) Inspector Genl. of prisons or Assistant Inspector Genl. of Prisons in respect of Central & Dist. Jails and Borstal Schools. [Memo.No.59792/Accts/62-22, Dt. 21-9-1966].
	23. Jails and Convict Settlements.	Contingencies of Sub-jails.	Medical Officers (Civil Asst. Surgeons) at Tiruvur and Jaggayyapet of the Krishna Dist. and Tahsildar, Polavaram of the West Godavari District who are appointed as the Supdts. of the respective Sub-jails. [Govt.Memo.No.30463/ Accts./60-1, Dt. 31-3-1960] Tahsildar, Chintapalle who is appointed as Supdt. of the respective Sub-Jails. [Govt.Memo.No.59909/Accts./ 60-1, Dt. 2-7-1960]
	6. Agricultural Experimental Farms.	(iii) Fruit stations under the control of Fruit Specialist All charges.	Fruit Specialist bills drawn by the Farm Managers.
	Agricultural demonstration and propaganda including public exhibitions and fairs.	(i) Purchase and distribution of seeds, manure, ploughs & implements. Other miscellaneous seeds and manure.	Deputy Director of Agriculture in-charge of the division.
		(ii) Experimental cultivation— Demonstration charges— Miscellaneous experiments.	
		(iii) Public exhibitions & fairs—Exhibition charges.	
		(iv) Scheme for control of pests and disease of crops.	Dy. Directors of Agriculture.

(1)	(2)	(3)	(4)
		(v) Seed multiplication schemes.	Dy. Directors of Agriculture.
6.	40. Agriculture.	Expenditure connected with several schemes to be drawn by concerned Heads of Offices on the following items : (1) Contingencies. (2) Purchase of live and dead stock. (3) Working expenses and other expenditure ordered to be drawn on abstract contingent bill forms.	Divisional Engineer (Soil Conservation). [Memo.No. 171 82/Accts./60-1, Dt. 1-3-1960]
6.	(a) 29. Police :	Bills for amounts required to meet the Railway freight charges for arms, ammunition and other store articles received from the arsenals & ammunition depots.	Inspector-General of Police Asst. Inspector-Genl. of Police. [G.O.Ms.No. 15, Finance, Dt. 17-1-1976].
Note :—For expenditure drawn on Abstract Contingent Bills under "305. Agriculture" by the Principal, Agricultural College, Bapatla all crop specialists and Dy. Director of Agriculture in the State the Countersigning authority will rest with the Joint Director of Agriculture. [Govt.Memo.No. 61192/Accts./58-9, Dt. 13-7-1959].			
7.	41. Veterinary.	Charges relating to the maintenance of breeding bulls, purchase of live-stock, purchase of deadstock, repairs and upkeep, maintenance of cattle, coolie, labour, Supdts. of Govt. Livestock Farms.	Director of Animal Husbandry for the abstract bills drawn by the Livestock Devlpt. Officer, Sheep and Goats and Poultry Devlpt. Officer, Inspector of key villages Ongole and Dist. Veterinary Officers.
		(v) Purchase of medicines, instruments and other hospital requirements.	

(1)	(2)	(3)	(4)
		(vi) Purchase of equipment and scientific stores. (vii) Purchase of furniture. (viii) Expenditure on exhibitions and Cattle Shows. (ix) Expenditure towards transport of semen from Semen Bank to Key Village Centres. (x) Any other item, the inclusion of which the Director, Animal Husbandry considers necessary from time to time.	
Note :—The Director of Animal Husbandry may authorise the drawing officers of Animal Husbandry Department either by Special or general orders without reference to Government to draw the amount on A.C. Bills to the extent necessary for expenditure under any item relating to the Department. [Memo.No. 327861585/Accts.169-70, Dt. 9-1-1974]			
1. Poultry Officer, I.C. Regional Poultry Farms (Four). 2. Officer, in-charge, Aseel Breeding Scheme, Kakinath. 3. Superintendent, Wool Technological Laboratory, Rajendranagar. 4. Superintendent, Cattle-cum-Dairy Farms, Narsampet. 5. Superintendent, Sheep Breeding Farm, Mahboobnagar. 6. Assistant Research Officers, I/C., Centralised Semen Collection Centres, Andhra Pradesh and Telangana. 7. Feed and Fodder Development Officer, A.P., Hyderabad. 8, Special Officer, Dairy-cum-Livestock Farms, Hyderabad. 9. Livestock Officers-in-charge of Key Village Scheme, Andhra and Telangana. [Memo.No. 14231/Accts./62-1, Dt. 2-3-1962]			
Charges relating to			
	33. Animal Husbandry.		
	39. Miscellaneous Spl. and Devlptal.	(i) Maintenance of Breeding Bulls.	(1) Director, Animal Husbandry above Rs. 1 lakh.

(1)	(2)	(3)	(4)
	Originations i.e., Welfare of Scheduled Tribes, Castes and other Backward Classes.	(ii) Purchase of Live stock. (iii) Repairs and upkeep. (iv) Maintenance of Livestock including Poultry, Cattle and Labour.	(2) Dy. Director and other officers of similar rank upto 1 lakh.
	G. Veterinary		
8.	43. Industries— Direction.	Bills drawn by the Inspector of Industrial Schools.	Director of Industries and Commerce.
	District Executive Establishment Industrial Engineers, Industrial Schools.	All Charges.	Director of Industries and Commerce, Bills should be submitted to him through the Inspector of Industrial Schools.
	J. Sericulture.	All charges relating to the Office of Assistant Sericultural Expert, Hindupur.	Director Industries and Commerce, Bills should be submitted through the Sericulture Expert.
	43/35. Industries Industries Direction J. 2. Oil Technological Research Institute, Anantapur.	Advance amounts drawn on A.C. Bills by the Director, Oil Technological Research Institute for advance payment to the suppliers of oil seeds and other articles where such advance payment is sanctioned by the Director of Industries & Commerce.	[Memo.No. 58065/1871/62, Dt. 1-10-1962]
9.	47. Miscellaneous Dept. — Examinations — Government Examination by the Commissioner.	All Charges.	Secretary to the Commissioner for Govt. Examinations.
	Miscellaneous Departments, K. Welfare of Scheduled Tribes,	Expenditure in connection with the maintenance and breeding bulls purchase of dead-	Director of Animal Husbandry for abstract bills drawn by the Supdts. Govt. Livestock Farm, Chintapalli.

(1)	(2)	(3)	(4)
	Castes and other Backward Classes.	stock repairs and up-keep, maintenance of animals, cooly charges	[Memo.No. 4093/Accts /62-2, Dt. 7-3-1962].
	1. Scheduled Tribes, G. Veterinary (iv) Cattle Farm at Chintapalli.	purchase of medicines, instruments and other hospital requirements, purchase of equipment, and scientific stores, purchase of furniture exhibitions and cattle shows for the livestock farms.	
	Superintendent, Govt. Livestock Farm, Chintapalli.	Expenditure in connection with the maintenance of breeding bulls, purchase of live-stock, purchase of dealstock, - repairs and upkeep maintenance of animals, cooly charges, purchase of medicines, instruments & other hospital requirements, purchase of equipment and scientific stores, purchase of furniture, exhibitions and cattle shows for the livestock farm.	Director of Animal Husbandry. [Memo.No. 78429/Accts./292l/61-1, Dt. 11-12-61]
10.	47. Miscellaneous Department. K. Welfare of Scheduled Castes and Tribes Arakuvalley Scheme.	All charges. The officers so empowered to draw on abstract bills are— 1. Special District Agril. Officer, Arakuvalley. 2. Agency Agricultural Officer, Kakinada. 3. Agency Agricultural Officer, Visakhapatnam. 4. Assistant Fruit Specialist, Rampachodavaram.	Deputy Director of Agriculture in charge of the Division. [Memo.No. 97225/Accts./60-1, Dt. 8-12-1960].

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APPENDIX 9

[See Chapter VII, Article 125]

RULES FOR THE SUPPLY OF STATIONERY AND PRINTING STORES FOR THE PUBLIC SERVICE

Sl.No.	Head of Department or other Officers.	Limit in respect of all items of stationery put together per year. (Stationery indenting year).
(1)	(2)	(3)

N.B. :—The term "stationery and printing stores" includes all stationery stores, office appliances, printing stores, plant and machinery, as setforth in the Annexure.

RULE 1 — *Purchase in India.*

Same as provided in Rule 5, all stationery and printing stores required for use in the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

RULE 2 — *Tenders.*

(a) Tenders shall be invited in India and, when considered desirable also abroad unless the value of the order to be placed is less than Rs. 50/-, or there are sufficient reasons (which shall be recorded) for holding that it is not in the public interest to call for tenders.

(b) No tender which is not expressed in terms of rupees or which fails to comply with the condition as to delivery and payment prescribed in Rule I shall be accepted.

(c) Tenders shall be opened after intimation to the tenderers and in the presence of those tenderers who desire to attend.

RULE 3 — *Preferences.*

(a) When the conditions regarding quality and price are equal preference in making purchases will be given in the following order.

Firstly, to articles produced in India in the form of raw materials, or manufactured in India from raw materials produced in India;

Secondly, to articles wholly or partially manufactured in India from imported materials.

Thirdly, to articles of foreign manufacture held in stock in India; and

Fourthly, to articles manufactured abroad which would have to be specially imported.

(b) The Director of Printing and Stationery, and the Board of revenue may when satisfied that such a measure, is justified, allow with the sanction of the Government a limited degree of preference in respect of price to articles produced or manufactured in India either wholly or in part. The preference so allowed shall not exceed 5 per cent of the price at which articles of similar quality not so produced or manufactured can be obtained.

RULE 4 — *Inspections and tests.*

All articles shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed from time to time by the Director of Printing and Stationery in respect of stationery and printing stores shall be required to conform to such specifications and/or to satisfy such tests.

RULE 5 — *Purchase of special articles.*

(a) When suitable and economical purchases or articles of a special or unusual character required for the public service cannot be made in accordance with the preceding rules, the Director of Printing and Stationery and the Board of Revenue may to their discretion obtain such articles through the India Store Department, London.

Note :- The term in each 'case' occurring in the Rule 7(b)(i) refers to each stationery article subject to the annual price limit fixed in Rule 8(1) of the Andhra Pradesh Stationery Manual, Volume 1 and not to each occasion on which the purchase is made.

(b) When the value of a purchase so made exceeds Rs. 2,000/- the purchasing officer shall record his reasons for not effecting purchase in accordance with the preceding rules.

RULE 6 — *Inter-Departmental Purchase.*

Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

RULE 7 — *Powers of Purchase.*

N.B. :—The powers delegated in this Rule are subject to the usual conditions regarding the existence of budget appropriation and also to the orders in force regarding powers to enter into contracts. —See Appendix 4.

In the case of all purchases made in India under these rules

(a) The Director of Printing and Stationery may exercise full powers subject to the condition that the sanction of the Government should be obtained before any tenders for paper and for type-writers of authorised patterns are accepted.

(b) All stationery stores required for use in Government Offices and institutions should be obtained by indent on the Director of Printing and Stationery except in the following cases, in which departmental purchase is permitted :

Sl.No.	Head of Department or other Officers.	Limit in respect of all items of stationery put together per year. (Stationery indenting year).
(1)	(2)	(3)
1.	Chief Conservator of Forests. Inspector-General of Police. Additional Inspector-General of Police, C.I.D. and Railways. Director of Medical Services.	Rs.500.00

(1)	(2)	(3)
	Director of Agriculture.	
	Director of Public Health.	
	Chief Engineers, Electricity Board both (Project and Board).	
	Chief Engineer, Irrigation.	
	Chief Engineer, (Buildings and General).	
	Chief Engineer, Public Health.	
	Chief Engineer, Nagarjunasagar Canals, Hyd.,	
	Chief Engineer., Nagarjunasagar Project Dam Site	
	Vijayapuri North, Nalgonda Distrist.	
	Registrar of Co-operative Societies.	
	A.P. Public Service Commission, Hyd.,	
	Director of Industries and Commerce.	
	Secretary, Board of Revenue (Land Revenue and Settlements), Hyderabad.	
	Director of Information and Public Relations office.	
	Secretary, State Legislature Secretariat.	
	Registrar, High Court,	
	The Registrar, A.P. Administrative Tribunal.	
	Director of Public Instruction.	
	Circle Commander, 12th G.P.S.N.C.C., Amberpet.	
	Director, Engineering Research Laboratory, Red Hills, Hyderabad.	
	2. All Secretariat Departments.	
	Commissioner of Police.	
	Inspector-General of Registration.	
	Director of Animal Husbandry.	
	Director of Bureau of Economics and Statistics.	
	Commissioner of Government Examinations.	
	Director of Fisheries.	
	Director of Survey and Land Records.	Rs. 300.00
	Commissioner of Labour.	
	Director of Employment and Ex-Officio.	
	Deputy Director of S.S.A. Board.	

(1)	(2)	(3)
	Chief Electrical Inspector.	
	Secretary, Board of Secondary Education	
	State Port Officer, Kakinada.	
	Director of Treasuries and Accounts.	
	Secretary to Governor, Hyderabad.	
	Military Secretary to Governor, Hyderabad.	
	Director of Printing.	
	Director of State Archives.	Rs. 300.00
	Director of Stationery.	
	Director of Central Stores Purchase Department.	
	Secretary, State Transport Authority.	
	Chief Engineer, (High Ways).	
	Asst. Comptroller, Government House Department.	
	Secretary, Nagarjunasagar Control Board, Hyd.	
	Director, Technical Education, Hyderabad.	
	State Editor, District Gazetteer, A.P., Hyderabad.	
	Director, Text Book Press, A.P., Hyderabad.	
	Principal, Civil Defence Training Institute, Hyd.	
	Collectors District Judges, Superintendents of Police,	
	Superintending Engineers.	Rs. 200.00
	Such of the Heads of Departments or other as are not come	
	under Serial Nos. 1-3 or 5 or 6.	Rs. 100.00
	All Units Officers.	Rs. 50.00
	All other subordinate officers who are receiving	
	Stationery through their departmental unit officers.	Rs. 25.00

Note 1 :—The above limit is applicable for the purchase or such stationery to which they are entitled under Appendix I of Stationery Manual, Volume II, Part I. The local purchase shall be made only in extraordinary circumstances as a last resort and not in a routine manner. If any of the articles indented on the Stationery Department are not supplied and if the department cannot wait till such time the article is supplied. It may be purchased locally after the Head of the Department or Head of the Office concerned has satisfied himself that articles to be purchased locally are essential items which the office work is likely to suffer.

Note 2 :—The Department of the Secretariat, Heads of Departments and their subordinate Offices mentioned above shall not resort to local purchase of paper. Intents for paper should invariably be sent to the Stationery Department. Stationery Department should intimate in time all the Heads of Departments whether it would be able to supply paper within the time requisited for

by the Departments. The Departments should give atleast 2 months time to Stationery Department for supplying of paper. In case the Director of Stationery is unable to supply the same, the Departments may purchase the paper locally, incurring reasonable expenditure in this regard form their own respective budget heads and attach the following certificate to the bills whenever claims for purchase of paper locally are presented for payment.

Certificate

"Certified that purchase of paper has to be affected from the open market as the Director of Stationery is unable to supply the same."

[Memo.No. 65828/2370/Accts./64-4, Dt. 30-4-1965]

He may also incur an expenditure upto a limit of Rs. 50/- per month towards the repairs and savings of each typewriter machine in the Office of the Special Officer, Indian Medicine Department and in Subordinate Officer.

[Memo.No. 29157/Accts./67-2, Dt. 17-1-1967]

Note 1 :—The term "in each case" occurring in the Rule 7(b)(i) refers to each stationery article subject to the annual price limit fixed in Rule 8(1) of the Andhra Pradesh Stationery Manual, Volume I and not each occasion on which the purchase is made.

Note 2 :—The above limits are not applicable in respect of paper which may be purchased by the Heads of Departments, the Departments of Secretariat and the Officers mentioned above from the open market in case the Director of Central Stores Purchase Department is unable to supply the same incurring all reasonable expenditure in this regard from their own respective budget heads.

[Memo.No. 5829-B/Accts./62-1, Dt. 13-3-1962].

The following certificate may be attached to the bills whenever claim for purchase of paper locally are presented for payment.

Certificate

Certified that purchase of paper has to be effected from the open market as the Director of Central Stores Purchase Department is unable to supply the same.

[Memo. No. 602 73/1929/Accts./62-1, Dt. 24-8-1962]

(ii) In the following cases, the stationery articles may be obtained without the intervention of the Director of Stationery :-

Twine required for experimental and research purpose in the Agricultural Department.

Stationery required for Apprentices examinations and (if the cost is met from the fees realized) Village Officers Special Test examinations.

Stationery required by Collectors of districts for the competitive examinations for clerkship held by the A.P. Public Service Commission.

Stationery required by the Secretary, the Public Service Commission for use at the various competitive examinations conducted by the Commission.

Cloth required by the Secretary to the Commissioner for Government Examinations, for use at the examinations in Tailoring held at various centres every year.

[Memo.No. 10842/Exp-I-C/57-2, Fin. Dt. 19-3-1957].

Such stationery required by the Government Press as may be specially prescribed by the Government in this behalf, subject to the financial powers of purchase for printing stores. —See clause (c) below.

Binding materials required by the Director, Government Press, which are not included in Appendix I to the Stationery Manual.

Benzine oil, Section paper in rolls and waterproof liquid ink (green and violet) required by the Superintending Engineer, Technical, Electricity Department, upto an annual limit of Rs. 20/-.

(c) In regard to printing stores required for the Government Press and the Survey Department, the Director, Government Press, for the Government Press, and Board of Revenue for the Survey Department, may exercise powers upto a limit of Rs. 500/- for purchase made at one time of any one article or any number of articles of the same description either under contract by the invitation of tenders or otherwise,

In the case, however, of sheep-skin required for the Government Press and purchase under contract by the invitation of tenders, the Director, Government Press, may exercise fill powers.

ANNEXURE

A. Stationery Stores

Paper of all kinds, including printing, writing, drawing, blotting, cartridge, duplicating, typewriting, tracing, tissue, lithographic, packing, sectional, ferroprussiate, carbon, oiled, waxed stencil and litho-transfer.

Boards, card, mill, paste, pulp or straw.

Parchment and vellum (imitation or real).

Binding materials, imitation leather, cloth, needles and thread (lines or cotton).

Writing and drawing materials, including pencils, pens, pen-nibs, fountain and stylo pens, reeds, quils, ink, ink, powders, slate pencils, crayons, chalks, erasers (steel or rubber), ink stands, ink-ports, rulers, paint brushers, water-colours, colour boxes, saucers, slabs, ruling paste and tracing cloth (ferro-gallic linen).

Ink, printing (black, red, blue and green) and press blanket.

Envelopes of all descriptions.

Miscellaneous —Books (blanks, note, reporters', etc.), pads (writing or blotting), tags, twine, straps, sealing wax, glue, gum, pins, pin cushions, paper fasteners and paper cutters.

Packing cases and other packing materials (for Stationery Office and Printing Press only).

B. Office Machinery and Appliances

Typewriters and accessories including ribbons.

Duplicators (flat and rotary) and office printing machines.

Calculating machines.

Addressographs, protectographs and similar machines.

Dating machines.

Miscellaneous office requisites, e.g., letter scales, punching and stapling tools, office cutlery.

Card index systems and cabinets.

Loose-leaf ledgers.

Machines, etc., required for testing paper and other stationery stores.

C. Printing Stores

Printing machinery of all descriptions including machines for composition, lithography, infindery, embossing, type casting, etc., and accessories.

Printing furniture including composing frames and cases, galleys, chases, quoins, reglets, leads, rulers, etc.

Type and type metal, and metal for conversion into type metal.

Ink, printing (fugitive, bronze blue, sealing wax, red, yellow, flake, white, etc.) and lithographic.

Litho stones, plates and other materials.

Ruling machine blanket.

Glue, Glucose, glycerine, and other chemicals required for printing.

Leather, buscram, gold leaf, wirethread, paste and numbering machines.

Rubber stamps.

Press blanket, brown holland, art green canvas, gutta-percha sheet and palette knives.

Silver sand (for graining plates).

Khaki Drill.

MamlIa rope.

Mugaline damping thread.

Ajox powder.

Cotton waste.

Roller Composition.

Tinting ink.

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APPENDIX 10

[See Chapter III Article 37 of Chapter VII, Article 146]

AUDIT OF RECEIPTS AND STORES AND STOCK ACCOUNTS

I. Regulations made under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order 1936.

A. REGULATIONS FOR THE CONDUCT OF THE AUDIT OF RECEIPTS

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts, due to the Government, which have to be brought to accounts, are correctly and promptly assessed, realised and credited to the Public Account and any investigation by Audit must be also conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by the Government in consultation with the Accountant-General.

(The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant-General. An extract is given in Part II of this Appendix).

2. In conducting the audit of receipts of any Government Department, the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collection and proper allocation of revenue, and to see by an adequate detailed check that such regulations and procedure are being observed. In the audit of receipts ordinarily, the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case a department, which is a receiver of public money, to ascertain what checks are imposed against the commission of irregularities at the various stages of collections and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a test inspection should be carried Out by comparing a sample set of receipt counterfoils with the receipts actually in the hands of the tax-payers or other debtors, the results of such an inspection being made available to Audit.

In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish the necessary information and, in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the stationery provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders, the advisability of amending the rules and orders should be brought to notice.

It is, however, rarely if ever the duty of Audit to question an authoritative interpretation of such rules or orders and in no case may audit review a judicial decision, or a decision given by an administrative authority in a quasi judicial capacity. This instruct

tion does not, however, debar, an auditor from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribed the scale or periodicity of recoveries, it will be the duty of Audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that disregard of rule or defects or procedure are not such as to lead to leakage of revenue, rather than to see that a particular debt due to the Government was not realised at all or on the due date.

6. Ordinarily, Audit will see that no amounts due to the Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstandings and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be recoverable, orders for their adjustment should be sought. But unless permitted by any rule, or order of a competent authority, no sums may be credited to the Government by debit to a suspense head; credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall ‘apply mutatis mutandis, in respect of audit objections on any accounts of receipts.

B. REGULATIONS FOR THE CONDUCT OF THE AUDIT OF STORES AND STOCK ACCOUNTS

1, The audit of stores accounts kept in any office or department of the Government shall be directed to ascertain that the Departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock taking of stores are well devised and properly carried into effect, and to bringing to the notice, of the Government any important deficiencies in quantities or stores held, or any grave defects in the system of control.

2. M regards purchase of stores, Audit will see that—

(i) Such purchase are properly sanctioned, are made economically and in accordance with any rules or orders made by the competent authority for the purchase of stores required for the public service; in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary

(ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores.

(iii) certificates of quality and quantity are furnished by the passing and receiving Government servants before payment is made, except where the contrary is allowed by the rules of the Government regulating the purchase of stores; and

(iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit may call attention to cases of uneconomical purchase of stores and to any losses, which may be clearly and definitely attributed to the defective or interior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained and of their issues and balances are correctly maintained. Where a scale has been prescribed by the Government or other authority for the issue of stores of any particular be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction, Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores which cannot be utilised by the department in whose custody they are kept involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will, therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by the Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. Audit shall not, except when specially authorised to do, assume responsibility for the physical verification of stores but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of, verification of stores is recorded periodically by a responsible authority that the system of verification adapted by the Executive is adequate and proper, that discrepancies found on stock taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of such stock. It should also be seen that, whereas practicable, verifiers of stock work directly under the control of the Government, and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see—

(i) that the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, connected with market rates and revised where necessary

(ii) that the value accounts tally with the accounts of works and of Departments connected with stores transactions that the total of the value account tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores ; and

(iii) that steps are taken for the adjustment of profits or losses due to revaluation, stock-taking or, other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which those accounts should be examined by audit will be such as may be agreed upon between the Government and the Accountant-General.

(The detailed rules are contained in the Inspection Manual and Office Manual issued by the Accountant-General, Andhra Pradesh. An extract is printed below).

9. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure shall generally apply in respect of audit objection on any accounts of stores an stock. Where necessary separate rules of procedure shall be laid down by the Accountant-General with the concurrence of the Government.

II. Extract from the detailed rules issued with reference to Regulation I of the Regulations for the conduct of the audit of receipts and Regulation of the Regulations for the Conduct of the audit of stores and stock accounts.

The Items of receipts and of stores and stock accounts the audit of which the Government have entrusted to the Accountant-General under the Regulations for the conduct of the audit of receipt and of stores and stock accounts are given in the Annexure. The audit in each case is conducted by him either in the Central Office or locally in the departmental offices concerned or in both. Local audits are annual, biennial or triennial as the case may be as indicated against each item in the Annexure. In respect of accounts which are audited biennially or triennially the audit is confined to a test audit of one year's accounts selected for the purpose, the registers and other records maintained for the rest of the period of audit since last inspection to date being subjected to a general scrutiny. The procedure for, and the extent of, the audit which is necessarily varied in each case in respect of local audits are laid down separately in the Inspection Manual of the Accountant-General and are subject to any orders, which may be issued by the Government from time to time. The procedure for the audit m Central Office of the items of receipts or stores and stock accounts are contained in the succeeding paragraphs.

(Not printed here. The rules have been included in the Inspection Manual and Office Manual issued by the Accountant-General, Andhra Pradesh).

ANNEXURE

Items of receipts and stores and stock accounts the audit of which the Government have entrusted to the Accountant-General

Sl.No.	***Department of account***	***Particulars of items audited – Receipts or stores and stock accounts.***	***Where the audit is conducted in the Central office or locally.***	***Periodicity of audit in the list of local audits.***
(1)	(2)	(3)	(4)	(5)
1.	General to all departments.	(1) Special recoveries from private persons or outside bodies, Indian States, Local Funds and Govts. outside India, including	Central Office	-

(1)	(2)	(3)	(4)	(5)
		contributions payable under orders of the Govt. by local funds or other bodies.		
		(2) Recoveries on account of cost of establishments entertained on behalf of or lent for service under outside authorities.	Central Office	-
		(3) Recoveries of over payments.	Do.	-
		(4) Rents recovered in Public Works, Electricity and Forest Departments.	Do.	-
2.	Excise	Stock accounts of opium at treasuries.	Do.	-
3.	Stamps	Stock account of stamps at local deposits.	Do.	-
4.	Forest	Receipts including rents, and stores of Local Divnl.Forest Officers.	Locally	Biennial except Forest Utilization division which is audited annually.
5.	Interest	Interest on loans & advances (except revenue advances).	Central Office.	-
6.	General Administration	Stock accounts of clothing, equipment, rations and forage of the Governor's Bodyguard.	Locally	Annual.
7.	Administration of Justice.	Accounts of the City Court of small causes.	Do.	Half-yearly
8.	Jails and Convict Settlements.	Receipts and Store Accounts (including prisoner's cash and jewellery, etc.) of District and Central Jails and Reformatory.	Do.	Biennial.
9.	Police	Stock accounts of Police clothing, arms and equipment.	Do.	Biennial.

The recovery of rents is watched in central audit in the same way as in the case of the Public Works Department.

(1)	(2)	(3)	(4)	(5)
10.	Medical	Receipts & Stores (including patient's cash and jewellery) of principal State hospitals including mental hospitals.	Do.	City hospitals Annual – Mufassal Head-quarter Hospitals Biennial.
		Receipts and stock accounts of Medical College, Visakhapatnam and Guntur.	Locally	Triennial.
11.	Agriculture	Receipts & stock accounts of Govt.gardens including those relating to seeds and implements of the Agricultural farms and research stations.	Do.	Biennial and triennial in the case of some Agricultural station.
		Receipts & store accounts of the Agricultural College Dairy at Bapatla.	Do.	Triennial.
		Receipts & stock accounts relating to procurement and distribution of paddy and other seeds maintained by the Agril.Depots in the Districts.	Do.	Annual.
		Receipts & stock accounts of the Tractor Workshops at Bapatla.	Do.	Biennial.
12.	Animal Husbandry	Receipts and Stores of Veterinary College, Tirupathi.	Do.	Annual.
13.	Industries.	Receipts and Stores of Industrial and Commercial Institutions – Pumping and Boring Section.	Do.	Annual.
14.	Public Works (including Sanitary Engineering Works).	Receipts (including rents) and stores (i.e., stock including manufactures, workshop accounts, tools and plant, materials, at site of works and road metal of the Divl.Officers of the Depts. of (1) Public works & (2) Sanitary Engineering.)	Central Office and locally.	Annual.
15.	Electricity	Receipts (including rents) and Stores and stock accounts.	Central Office and locally.	-

(1)	(2)	(3)	(4)	(5)
16.	Receipts in aid of superannuation.	Receipts in aid of superannuation	Central Office.	-
17.	Stationery & Printing	Receipts & Stores of Central Stationery office.	Locally	-
		Receipts & Stores of Govt.Press.	Locally	-
18.	Miscellaneous	Fees for Govt.audits except fees for Govt.audits of Co-operative Credit Societies.	Central	-
19.	A.P.Fire Services.	Receipts & stores accounts of Andhra Pradesh Fire Services.	Locally Office	Annual.
20.	State Broadcasting	Accounts of the Radio Engineer.	Locally	Biennial.
21.	Fisheries	(a) Fish-curing yards.	Office of Director of Fisheries, Hyderabad.	Annual
		(b) Salt stock accounts of Assistant Director of Fisheries.	Locally	Biennial.
22.	Education	Stores and Stock Accounts of Tribal Settlements.	Central	Annual.
		(i) Siddapuram Colony, Kurnool District.	Central Office.	Annual.
		(ii) Seethanagaram Colony, Guntur District	Do.	Annual.
		[Memo.No.34418/Accts./61-1, Dt.4-7-1961]		

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APPENDIX 11

[See Chapter VIII, Article 153]

LIST OF GOVERNMENT BUILDINGS SPECIALLY PLACED IN CHARGE OF THE PUBLIC WORKS DEPARTMENT FOR MAINTENANCE AND REPAIRS

1. All mortuaries attached to Government, Municipal and Local Fund hospitals and dispensaries.

Note :—The District Medical Officer should inform the Public Works Department when any mortuary in his jurisdiction is to be repaired.

2. All hostels attached to Government educational institutions borne on the Public Works Department Register of buildings except the hostel buildings in the Agricultural College at Bapatla which will be under the charge of the Agricultural Department.

3. Police Recruits School at Vizianagaram and its subsidiary buildings (68 in number).

4. Sergeant's quarters, Chittoor.

5. Sergeant's quarters, Cuddapah.

6. Sergeant's quarters, Nellore.

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APPENDIX 12

[See Chapter VIII, Article 158 and 185]

POWERS DELEGATED BY THE GOVERNMENT TO SUBORDINATE AUTHORITIES TO SANCTION EXPENDITURE ON WORKS

PART I

Works allotted to Departments other than Public Works, Electricity and Forest Departments

The authorities specified below may sanction estimates for expenditure on the construction and repairs of buildings upto the limits shown below subject to the conditions in Articles 151, 152, 153 and 158 in Chapter VIII. The limit applies to each work, except where otherwise indicated.

I. Land Revenue Department and General Administration

Sl.No.	***Sanctioning authority***	***Maximum limit of sanction***	***Remarks***
(1)	(2)	(3)	(4)
		Rs.	
1.	Board of Revenue	10,000	In the case of Rural Water-Supply Works.
		5,000	In the case of other works.
2.	Collectors	5,000	
3.	Agents to the Govt. Visakhapatnam, East Godavari and West Godavari.	5,000	
4.	(a) Agency Revenue Divisional Officers.	500	Revenue Divnl.Officers are also empowered to sanction deviations from the original estimate upto ten per cent of the estimate or Rs.25/-, whichever is less.

(1)	(2)	(3)	(4)
5.	Tahsildars and Deputy Tahsildars in Independent charges	250	For construction and repair of buildings the Agency area.
	II. Excise Department		
6.	Board of Revenue	5,000	For original work other than residential buildings.
		2,500	For original work other than residential buildings.
			Repairs without limit.
7.	(a) Deputy Commissioner of Excise	250 (excluding property tax).	For new works included in the budget estimates.
		500 (excluding property tax).	For repair works included in the budget estimates.
	(b) Assistant Commissioner of Excise.	100 (excluding property tax).	For new works included in the budget estimates.
		250 (excluding property tax).	For repair works included in the budget estimate.
	III. Stamps Department		
8.	Superintendent of Stamps	1,000	
	IV. Registration Department		
9.	Inspector-General of Registration.	2,500	
	(a) District Registrars in the Registration Department.	100	For petty construction and repairs.
	V. Administration of Justice		
10.	Registrar, High Court	25,000	
11.	District Magistrates	5,000	
12.	District Judges	1,000	
	VI. Jails		
13.	Inspector-General of Prisons	5,000	Within this limit, the Inspector General is also empowered to sanction works relating to jail huts, subject to the following conditions :

(1)	(2)	(3)	(4)
			(i) the proposals should be in accordance with the latest type designs approved by the Government. (ii) outside works should be restricted to minor sanitary works, such as drains, latrines, wells and the like; and (iii) the estimates should be based on rates not exceeding those in the current schedules of the Public Works Department.
14.	Superintendents, Central Jails,	Rs. 200	For repairs in each year. Not more than Rs. 100/- may be sanctioned for any one work.
15.	(a) Superintendents, District & Special Jails.	Rs. 100	For repairs in each year. Not more than Rs. 25/- may be sanctioned for any one work.
	(b) Superintendents, Spl. Subsidiary Jails.	Rs. 50	For repairs in each year. Not more than Rs. 25/- may be sanctioned for any one work. [Memo.No. 58089/Accts./65, Dt. 3-5-68]
VII. Police Department			
16.	Deputy Inspector General of Police	Rs. 5,000	(a) Within this limit the Dy. Inspector- General is also empowered to sanction works relating to Police lines subject to the same conditions as those prescribed for works connected with jail huts-See item 13 above. (b) The Deputy Inspector-General of Police may also sanction supplemental estimates on account of works relating to Police lines upto a limit of 5 per cent of the original outlay.
Note I :—The powers to accord administrative approval to Railway buildings constructed at the expense of the Railways for Railway Police are contained in the Police Standing Orders. ***Note 2*** :—The Inspector-General of Police is authorised to sanction expenditure on minor alterations to electrical works in Railway Police station buildings subject to the following conditions			
			(i) the work should not involve any recurring expenditure on rent; and (ii) there should be provision in police budget for the expenditure.

(1)	(2)	(3)	(4)
17.	Commissioner of Police.	Rs. 1,000	In the case of blocks of Police lines, the Commissioner of Police may sanction estimate for petty construction and repairs upto a limit of Rs. 2,500/- subject to the same conditions as those governing the powers of the Deputy Inspector-General of Police. —See clause (a) of the remarks against item 16 above.
18.	(a) Supdts. of Police Communications or their personal Assistant they exist, Commandants of Special Armed Police Units and the Principal, Police Training College, Anantapur.	Rs. 1,000	For petty construction including original works except in respect of residential buildings.
	(b) Supdts. of Police Communications or their personal Asst. wherever they exist and Commandants of Special Armed Police Units.	Rs. 2,500	For repairs except in respect of residential buildings. [Memo.No.33914/1 285/Accts./l964-1, Dt. 20-6-1964].
Note :—In the case of blocks of Police lines the District Superintendents of Police and Commandants of Special Armed Police Units may sanction estimates for petty construction and repairs upto a limit of Rs. 2,500/- subject to the same condition as those governing the powers of the Deputy Inspector-General of Police. —See clause (a) of the remarks against item 16 above.			
VII—A. Fire Service Department			
	1. (a) Fire Service Department within his limit the Regional Fire Officer, is also empowered to sanction works relating to Fire Service Quarters subject to the following conditions :— 1. The proposals should be in accordance with the latest type designs approved by the Government; 2. Outside works should be restricted to minor sanitary/works such as drains. latrines, wells and the like; and 3. The estimate should be used on rates not exceeding those in the current schedule of the Public Works Department; 4. The Regional Fire Officer may also sanction supplemental estimates on account of works relating to Fire Service Quarters upto a limit of 5% of the original outlay. Rs. 1,000/- for Petty construction including original works except in respect of residential buildings.		

(1)	(2)	(3)	(4)
	Rs. 2,500/- for repairs except in respect of residential buildings. Rs. 25,0001- for repairs to each block of Fire Service quarters subject to the same conditions as those governing the Powers of the Regional Fire (Officer) (Vide clause (A) of the remarks against item (1) above). Rs. 400/- for repairs to Government (Temporary) residential buildings. (Memo.No. 58089/Accts/65, Dt. 3-5-1968)		
	VIII. Education Department		
19.	Director of Public Instruction.	Rs. 2,500	
20.	Divisional Inspector of Schools.	Rs. 500	
21.	District Educational Officers, Inspectresses of Schools, Heads of Colleges and Agency Divnl. Officers in respect of education in the Scheduled Areas.		
	(a) Director of Archaeology.	Rs. 5,000	For the up-keep, maintenance and restoration of monuments and annual repairs to various monumental structures. [Memo.No.74078/1 430/Accounts/70-11, Fin., Dt. l3-6-1974]
	(b) Director of Archaeology	Rs, 10,000	For major works such as accretion to and Museums. Museum Buildings etc., subject to availability of funds in the budget. He may execute the conservation works and major works departmentally under the technical approval and supervision of conservation staff.
	IX. Medical Department		
22.	Director of Medical Services.	Rs. 2,500	
23.	District Medical Officers, Supdts. of Dist. Hdqrtrs. Hospital and Civil Surgeons.	250	
	X. Agricultural Department		
24.	Original Works — Director of Agriculture.	20,000	Buildings, Roads and other works.

(1)	(2)	(3)	(4)
	Jt. Director of Agri.	5,000	
	Superintending Engineer.	5,000	
25.	Principal, Agricultural Bapatla.	500	For original works and repairs College, relating to buildings, roads & other works.
25-A.	Principal, Agricultural College, Bapatla.	1,000	For carrying out general petty construction and repairs to building and fixtures of the Hostel attached to the Agricultural College, Bapatla in a year.
26.	Deputy Director of Agriculture.	100	For an original work.
	District Agricultural Officers.	25	For repairs.
Government Paddy Specialist, Fruit Specialist, Superintendents-in-charge of Agricultural Research Stations, Millet Specialist, Cotton Specialist, Research Engineer. Government Entomologist, Government Mycologist, Sugarcane Specialist, Anakapalle.			
XI. Animal Husbandry Department			
27.	Director of Animal Husbandry.	10,000	
28.	Deputy Directors and Officers of similar rank.	3,000	For repairs only.
29.	Regional Asst. Directors Sheep and Goat Devlpt. Officers, Special Officers, I/c. Livestock Farms, and other Officers of the same rank.	500	For repairs only.
	A. District Veterinary Officers, Supdts. of all Livestock Farms, Poultry Research Stations, Poultry Officers, Sheep & Goat Farms and Officers I/c. of the institutions of the above kind.	250	For repairs only.
	Repairs—Director of Agriculture,	20,000	Buildings, Roads and other works.
	Jt. Director of Agri.	5,000	

(1)	(2)	(3)	(4)
	Superintending Engineer.	5,000	[Memo.No. 75798/Accts,/59, Dt. 22-9-61]
XII. Co-operative Department			
30.	Registrar of Co-op. Societies	2,500	
XIII. Industries and Commerce Department			
31.	Director of Industries and Commerce.	5,000	
32.	Oil Technologist,	100	For an original work.
	Principals of Polytechnics Ceramic Expert, Asst. Industrial Engineers.	50	For repairs.
XIV. Social Welfare Department			
33.	Director of Social Welfare.	Rs. 2,000 in each case in the first construction or reconstruction of school buildings, and Rs. 600/- a year on subsequent repairs to such buildings.	For construction of buildings for Social Welfare Department Schools.
		Rs. 500 in each case	For the construction of quarters for teachers, in fix-Criminal Tribes Settlements,
		Rs. 50 a year for each building	For repairs to quarters for teachers in Ex-Criminal Tribes Settlements.
		Rs. 1,500 in each case.	For the Construction of buildings in Ex-Criminal Tribes Settlements other than those for schools or teachers' quarters provided that each estimate is approved by the Public Works Department.
		Rs. 500 a year for each Settlement.	For repairs to buildings in Ex-Criminal Tribes Settlements other than those for schools or teachers' quarters.
		Rs. 500 for each well.	For the construction of new wells in Ex-Criminal Tribes Settlements.
		Rs. 50 for each well in a year.	For repairs to such wells.

(1)	(2)	(3)	(4)
		Rs, 300 a year for each Settlement.	For expenditure on the construction, repair, etc., of bore-bhole latrines in Ex-Criminal Tribes Settlements.
34.	Collector of districts in which a Social Welfare staff is working.	Rs. 1,000 in each case on the first construction or reconstruction of school buildings, and Rs. 300/- a year on subsequent repairs to each school building.	For construction of temporary buildings for Social Welfare Department Schools not under the control of the Education Department.
XV. Printing Department			
35.	Director of Govt. Press	Rs. 100	
XVI. Transport (Nationalization) Department			
36.	Transport Commissioner	Rs. 5,000	For works other than residential buildings and electrical works.
XVII. Port Department			
37.	State Port Officer.	Rs. 500	To sanction repairs to dredgers, steam launches, punts and boats in the case of funds not administered by Port Conservancy Board of Landing and Shipping Fees Committee.
		Rs. 5,000	Other cases, i.e., where on.
		Rs. 5,000	To sanction estimates for works of construction and repair other than residential buildings and electrical works.
		Rs. 5,000	To undertake annual or special repairs to residential buildings in the Port department provided such repairs involve no structural alterations and no increase to the capital cost of buildings.
		Rs. 1,000	To accord admn. approval on account of electric installations.
		Rs. 5,000	To execute contracts or agreements in respect of works relating to the provision of electric installations, provided that the estimate for the work has been sanctioned by competent authority.

(1)	(2)	(3)	(4)
		Rs. 500	(i) To accord administrative approval for proposals for improvements to existing residential buildings in each case provided that the standard rent will not exceed 10 per cent of the average pay of the class of tenant for whom it is intended; and (ii) Proposals for electrical works for residential buildings in each case subject to the condition that the electric rent at 101/2 per cent on the Capital Outlay together with current consumption charge is recovered from the tenant.
		Rs. 500	To sanction excess expenditure in the case of sanctioned estimates for original works and repairs but not to sanction any excess over a revised estimate sanctioned by Govt.
Note :—--(a) Sanction of Government is necessary as regards expenditure on addition to or improvements of residential buildings the cost of which is properly chargeable to the capital account of the buildings concerned. (b) In the case of additions and alterations to residential buildings which necessitate a revision of rent owing to an increase to the capital cost of buildings, revised data statement should be prepared and submitted to Government for sanction immediately after completion of each work. (c) Matting should not be provided over tiled floors in any office or residential building, costing upto Rs. 6,000/- except where matting has been specially provided for, in approved type designs. The limit of Rs. 6,000/- applies for both office and residences.			
XVIII. General			
38.	Principal District Officer of a dept. when not covered by any other item.	Rs. 50	
XIX. Public Health Department			
39.	Director of Public Health.	Rs. 5,000	For petty works. [Memo.No. 9l8/Accts./62-l, Dt. 16-1-62]
39A.	Director of Employment and Training, Hyderabad.	Rs. 5,000	To sanction expenditure towards construction of temporary sheds and stands also to undertake repairs to the buildings under the Craftsmen Training Scheme. [Memo.No. 682393/1297/67-3, Dt. 28-9-1 967]

(1)	(2)	(3)	(4)
XX. Fisheries Department			
40.	Director of Fisheries	Rs. 5,000	
	Deputy Directors of Fisheries.	Rs. 1,000	
	Asst. Directors of Fisheries	Rs. 100	For original works.
		Rs. 25	For repairs. [Govt.Memo.No. 56179/1799 Accts./62-2, Dt. 19-9-1962)
XXI. Information & Public Relations Department [G.O.Ms.No. 111, Fin. & Plg., Dt. 31-3-1 982]			
41.	Director, Information and Public Relations	Rs. 4,000	1. *Write off of losses* :— Unserviceable each equipment, books and other articles case. due to normal wear and tear and where there is no fraud or negligence and where no value or part of value is recovered.
		Rs. 1,000/- p.a.	2. Local purchase of stationery, (Subject to availability of budget provision and normal procedure of purchase being observed).
		Rs. 20,000/-	3. Purchase of Projectors, Cameras, in each case. Radio sets, Accessories T.V. Sets, Spares, Test Instruments and T.V. Accessories.
		Rs. 20,000/- p.a.	4. Purchase of publicity.
		Full powers	5. Purchase of News papers,
		Full powers subject to Budget provision.	6. Purchase of books for Library.
		Rs. 15,000/- p.a.	7. Purchase of Art & Special paper for all publications of the Department without reference to any outside Agency.
		Full powers subject to Budget provision.	8. Purchase of Films for exhibition.
		Rs. 1,000/- at a time.	9. Purchase of packing materials.
		Rs. 100/- at a time.	10. Purchase of Garlands, Gift, etc.
		Full powers subject to Budget provision.	11. Advertisement charges.

(1)	(2)	(3)	(4)
		Rs. 2,000/- at a time.	12. Entertainment for Journalists and VIPs, and any other persons at the discretion of Director including token presents.
		Rs. 200/- at a time.	13. For holding symposia, debates, essay writing competition on important occasions and distribution of prizes.
		Rs. 2,000/- per booklet.	14. Printing, Publication of booklets on Nation-Building activity.
		Rs. 2,500/-	15. Adhoc publication such as brochures, folders and posters.
		Rs, 2,500/-	16. Conducting tours of journalists in and around the city and other places and also for covering the visits of VIPs and High Personalities.
		Rs. 20,000/- per annum into subject to the rates higher than GOI. rates.	17. Translation work from English not Telugu and Urdu.
		Rs. 1,000/- p.a.	18. Gardening.
		Rs. 2,500/- at a time.	19. Inauguration of exhibitions and hiring of theatre for exhibition of films and other auxiliary expenditure such as printing of tickets, advertisements, invitations etc., without reference to Government Press.
		Rs. 2,000/- at a time.	20. Purchase of publications for free distribution to VIPs.
		Rs. 3,000/- at a time.	21. Purchase of photographic material such as chemicals, raw films, albums, printing of paper etc.

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GENERAL GUIDELINES TO BE FOLLOWED BY DIRECTOR, I. & P.R. WHILE EXERCISING LARGER FINANCIAL POWERS DELEGATED

Item	**Guidelines**
(1)	(2)
1. Purchase of furniture	(i) Steel Furniture :- Only for Officers whose minimum of pay scale is Rs.1,100/- and above. One Steel almirah can however be purchased for the Head of the Office and Confidential Sections.

(1)	(2)
	(ii) New purchases to be made against the first sanction of the scheme. Replacement to be made after serving for the full life span of 5-7 years in the case of wooden furniture and 12-15 years in the case of steel furniture and subject to availability of specified provision in the budget of the Dept. (iii) Subject to the Scales prescribed.
2. Crockery, Cutlery and Utensils.	First purchase with the Scheme. Replacements after satisfactory completion of life span of years in the case of Crockery and Cutlery and 5-7 years, in the case of steel and other utensils allowing 20% breakage in the case of Crockery and Cutlery.
3. Rent.	1. Rs. 750/- p.m. to Director, I.&P.R. subject to the scale of accommodation prescribed by Government, the reasonableness of rent total certificates being obtained from P.W. and subject to Budget Provision being available. 2. Wherever private accommodation is proposed to be rented and provision of ceiling fans is considered necessary, the landlord should be encouraged to get the fans fixed and collect rent admissible. Provision of ceiling fans to private buildings by Govt. offices should be discouraged and can be considered for sanction only by Government. 3. The Administrative Depts. should evolve norms in respect of accommodation to be hired for buildings other than office buildings m respect of institutions under their control keeping in view the special requirements like hostels, laboratories etc. The reasonableness of the rent with reference to the case of accommodation will have to be certified by the Supdtg. Engineer/Executive Engineer (Roads and Buildings). [Subs. by G.O.Ms.No. 310, Fin. & Plng. Dept., Dt. 15-11-1983].
4. Maintenance and repairs to Vehicles.	Cars, Jeeps and Station Wagons — Rs. 4,000/- per vehicle, per annum including replacement of tyres and tubes. Heavy vehicles Rs. 8,000/- per vehicle per annum including replacement of tyres and tubes.
Note :—The above amounts do not include propulsion charges.	

(1)	(2)
5. Expenditure on exhibition	The Director, I & P.R. is authorised to incur expenditure under this head limited to the expenditure incurred in 1975-76, subject to availability of Budget provision. Where larger allotment is required, specific sanction of Government should be obtained.
6. Light refreshments.	The Director, I. & P.R. is empowered to serve light refreshments fixing a reasonable limit subject to observance of general instructions issued by Government from time to time regarding serving of such light refreshments.
7. Legal assistance.	The Director, I & P.R. is empowered to sanction lawyer's fees provided they are as per prescribed scales. [Issued as C.S.No. 1/82 vide G.O.Ms.No. 111, Fin. & Plg. (F.W. Accounts. II) Dept., Dt. 31-3-1982]

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PART II

Works allotted to the Public Works Department

The following rules indicate the powers delegated to the various authorities in regard to works allotted to the Public Works Department and executed by them :—

A. POWERS OF CHIEF ENGINEERS

1. The following powers have been delegated to the Chief Engineers (Roads and Buildings.) :

SANCTION TO ESTIMATES

(a) Administrative approval

	Limit of powers Rs.
(i) To accord administrative approval to estimates for works required to his department (other than residential buildings and electrical works).	10,000
Note :—(For electrical works) —See Appendix 14.	
(ii) Contribution works.	10,000
(iii) To sanction estimates for the purchase of tools and plant and livestock.	Full power

(b) Technical sanction

To accord technical sanction to detailed estimates for works.	Full power

(c) Excess over estimates

To deal finally with all excesses of not more than 5 per cent of the amounts of original estimates sanctioned by him or by higher authority, and to pass excess expenditure upto a limit of Rs. 1,000/- on any work irrespective of the total of the sanctioned estimate. The delegation applies to electrical works also.

The following powers have been delegated to the Chief Engineer (Irrigation) :

SANCTION TO ESTIMATES

(a) Administrative approval

Power to accord administrative approval to estimates for the following classes of works provided that whenever the distribution of water or ryots interests are affected, the Chief Engineer should obtain the prior approval and countersignature of the Board of Revenue of the scheme. Cases in which there is disagreement between the Engineer and the Board of Revenue should be submitted by the Chief Engineer to the Government through the Board of Revenue.

(1) 68. Construction of irrigation, navigation, etc., works-Works chargeable to capital account.	10,000
(2) XVII. Irrigation, navigation, etc., works-Works for which capital accounts are kept-Working expenses-Extension and improvements.	10,000
(3) 18. Irrigation-Other revenue expenditure financed from ordinary revenues-Works for which no capital accounts are kept—	
(i) Original works (works and extensions and improvements)	10,000
(ii) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specific budget appropriation in each for the purpose and the expenditure in non-recurring), case.	2,500
(4) Full contribution works —Original works	Full powers
(5) Purchase of tools and plant and livestock	do.
(6) Tank restoration scheme works —Extensions and improvements.	10,000
(7) Purchase of and improvements to floating plant for which no rent or hire is chargeable. 10,000	
(8) Purchase of and improvements to floating plant for which rent or hire is recoverable, in each case	3,000

Note :—The limits fixed herein are for "works" only, not including centage charges for Establishment, Tools and Plants, etc.,

(b) Technical Sanction

Original Works :—After the competent authority has accorded administrative approval to a project, the Chief Engineer may accord technical sanction to detailed working estimates against the sanctioned provision under each head, provided that whenever any modification is proposed in the details of the scheme involving a departure from the approved design or the alteration of other parts of the scheme or affecting the standard

of efficiency or stability of the whole work, he should move the Government to accord fresh administrative approval.

Repairs—Ordinary.—Full powers,

Repairs—Special.—Full powers.

Tools and Plant estimates—Full powers.

(c) Excesses over estimates

[Same powers as those of the Chief Engineer, Roads and Buildings]

B. POWERS OF SUPERINTENDING ENGINEERS

3. The following powers have been delegated to Superintending Engineer.

I. ROADS AND BUILDINGS

(A) Original Works

(a) *Administrative approval* :—To accord administrative approval to estimates upto P.s. 5,000/- or works other than residential or electrical works.

Note 1 :—For electrical Works see Appendix 14.

Note 2 :—Superintending Engineers may accord administrative approval under this power to the construction of huts for watchers of inspection bungalows. They may also accord administrative approval to works connected with quarters for employees in last grade service, subject to the following conditions

(i) that the proposals are in accordance with the latest type designs approved by the Government and that outside works are limited to minor sanitary works, such as drains, latrines, wells and the like, and

(ii) that an enhancement of the limit fixed for "Minor Works" is not asked for on this ground.

(b) *Contribution Works* :—To sanction the undertaking of contribution works upto P.s. 5,000/-.

(c) *Technical sanction to estimates* :—Permanent and provisionally substantive Superintending Engineers, and those holding officiating rank likely to last for atleast three months are empowered to accord final or technical sanction to detailed estimates for original works upto P.s. I lakh excluding charges for establishment and tools and plant. When the detailed estimate is a working estimate for a work, or part of a work included in a general estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the General. or subsidiary estimate is not exceeded. A Superintending Engineer may transfer ascertained savings from any one portion of the project to another within the sanctioned estimate.

(d) *Excesses over estimates* :—To deal finally with all excesses of not more than 5 per cent of the amounts of original estimates sanctioned by himself or by a higher authority provided that the total amount of the excess is within the limit of his powers to sanction estimates technically. A Superintending Engineer may also pass excess

expenditure within a limit of Rs. 5 00/- on sanctioned original works and repairs irrespective of the total of the sanctioned estimate. A Superintending Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. —[See also Article 197].

(e) *Alteration of designs* :—To sanction necessary alterations in the constructive details of works during their execution provided that such alterations do not cause an increase of charge beyond the limit of his powers to deal finally with excess over estimates. —See sub-paragraph (d) above.

(f) *Contingencies in the estimate for a work* :—To divert the provision for contingencies to new works or repairs not provided for in the estimate.

(g) *Unforeseen works in the estimate for a work* :—To divert the provision under this item for new works which are required by the administrative authority and which are essential for the due fulfilment of the precise object for which the estimate was intended.

(B) Repairs

(a) To sanction estimates or annual and special repairs within the limits assigned for his circle in the budget appropriation under each head of service, and to prescribe lump-sum provision for the annual repairs to buildings as laid down in Article 186. In the case of roads, the sum should be limited by the Superintending Engineer to a fixed amount per mile.

(b) *Periodical Repairs* :—To authorise the commencement of urgent periodical repairs in anticipation of formal sanction to estimates.

(c) *Emergent repairs* :—To sanction emergent repairs to works to any reasonable and necessary amount in case of imminent danger to the structure.

(d) *Excesses over estimates* :—Same powers as under Original Works, if a revised estimate is not prepared; if a revised estimate is prepared, it should be dealt with wider sub-paragraph (a) above.

(C) Tools and Plant

To sanction detailed estimates for the purchase and manufacture of ordinary tools and plant upto Rs. 1,00,000.

II. IRRIGATION WORKS

(a) Administrative approval

To accord administrative approval to works of the classes shown below, subject to the limit for any one work shown against each class :

	Rs.
(1) 68. Construction of irrigation, navigation, etc., works—Works chargeable to Capital account.	1,500*
(2) XVII. Irrigation, navigation, etc., works —Works for which capital accounts are kept—Working expenses—Extensions and Improvements. -	7,500
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues-—Works for which no capital accounts are kept—	

(i) Original works (works and extensions and improvements).	7,500
(ii) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specific budget appropriation for in each the purpose and the expenditure is non-recurring), case.	1,500
*These powers should be exercised in consultation with the Collectors.	
(4) Full contribution works—Original works.	7,500
(5) Tank restoration scheme works—Extensions and improvements.	15,000

(b) Technical Sanction

To accord technical sanction to works of the classes shown below subject to the limit for any one work shown against each class :

(1) 68. Construction of irrigation, navigation, etc., works —Works chargeable to capital account.	1,00,000
(2) XVII. Irrigation, navigation, etc., works—Works for which capital accounts are kept—Working Expenses—Extensions and improvements.	1,00,000
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues—Works for which no capital accounts are kept—Original works (works and extensions and improvements and Miscellaneous expenditure)	1,00,000
(4) Full contribution works and repairs	1,00,000
(5) XVII and 18. Maintenance and repairs—	
Ordinary repairs.	Full powers
Special repairs.	1,00,000
(6) Tank restoration scheme works—Extensions and improvements.	1,00,000
(7) Tools and Plant estimates charged to Irrigation heads of account.	1,00,000

Note :—The limits prescribed for items (1) to (6) above are for "works" charges only, not including centage charges for establishment, tools and plant, etc.

(c) Excess over estimates

Superintending Engineers may sanction excesses over estimates subject to the limit in paragraphs l(A)(d) and I(B)(d) above, and subject also to the condition that, in regard to irrigation, navigation, embankment and drainage works for which Capital and Revenue accounts are kept, the power may not be exercised so as to cause the expenditure to exceed the total project estimate. He may, however, transfer savings from any one portion of a project to another, subject to the departmental rules on the point.

III. TOOLS AND PLANT

Superintending Engineers may (i) accord administrative approval to estimates for the purchase or manufacture of tools and plant (not including livestock or office furniture), subject to a maximum expenditure of Rs. 5,000/- for each estimate, and (ii') sanction, estimates for repairs to tools and plant within limit of appropriation assigned to the circle.

Note : —Estimates for the purchase, improvements and repairs of floating plant other than motor of steam launches, staff boats and boats for which rent or hire is payable may be sanctioned by Superintending Engineer upto a limit of Rs. 1,000/-.

C. POWERS OF EXECUTIVE ENGINEERS

4. The following powers have been delegated to permanent Executive Engineers, incharge of divisions. Officiating Executive Engineers incharge of divisions are also empowered to exercise these powers, provided the officiating period is likely to exceed three months. Once an officiating Executive Engineer has exercised these powers he may exercise them again whenever he acts as an Executive Engineer, whatever the period, unless the powers have for any reason been expressly withdrawn

I. ROADS AND BUILDINGS

(A) Original Works

(a) *Administrative approval* :—To accord administrative approval to estimate upto Rs. 5 00/- for contribution works and for works executed for the Public Works Department other than residential or electrical works.

Note 1 :—For electrical works, See Appendix 14.

Note 2 :—Executive Engineers may accord administrative approval to works connected with quarters for employees in last grade service, upto a limit of Rs. 2,000/- for any work subject to the conditions specified in Note 2 to Rule 3 I(A)(a) above.

Note 3 : —The Radio Engineer may accord administrative approval and countersign estimates for petty construction and repairs to building occupied by several service stations of the State Broadcasting Department upto Rs. 500/- for each work.

(b) *Technical sanction* :—To accord final or technical sanction to detailed estimates for original works upto a limit of Rs. 10,000/- excluding charges for establishment and tools and plant for any one work.

When the detailed estimate is a working estimate for a work, or part of a work included in a general estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the general or subsidiary estimates is not exceeded.

Note :An Executive Engineer may accord technical sanction to estimate for small extensions to electric installations in all Government buildings whether borne on the Public Works Department books or not upto a limit of Rs. 1,000/-.

(c) *Excesses over estimate* —To sanction all excess expenditure over the amounts of original estimates sanctioned by himself or by higher authorities upto a limit of Rs. 25 0/- irrespective of the total of the sanctioned estimate, and in other cases provided that the total amount of the excess is within 5 per cent of the sanctioned estimate and within the limit of his powers to sanction estimates technically. An Executive Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also Article 197.

(d) *Alteration of designs* :—To sanction alterations in the constructive details of works during their execution in cases of necessity, reporting as a general rule, his sanction to the Superintending Engineer, provided that such alterations do not cause an increase

of charge on the work, beyond the limit of his powers to deal finally with excesses over estimates vide (c) above. When, however such alterations affect the administrative side of the works they should be effected only after consulting the administrative department concerned.

(e) *Contingencies in the estimate for a work* :—To divert the provision for contingencies to new works or repairs not provided for in the estimate upto a maximum of Rs. 2,500/- for each item. An Executive Engineer may divert the provision in an estimate under "Contingencies" to meet excesses due to increased rates or any cause whatever, provided the total amount of the estimate after revision does not exceed by more than 5 per cent of the sanctioned amount inclusive of contingencies and provided that the excess is within the Executive Engineer's powers of sanction.

(f) *Unforeseen works in the estimate for a work* :—To divert the provision under this item for new works which are required by the administrative authority and which are essential for the due fulfilment of the precise object for which the scheme was intended upto a limit of Rs. 2,500/- for each time.

(B) Repairs

(a) (i) *Ordinary and special repairs* :—To sanction estimates for ordinary and special repairs upto a limit of Rs. 10,000/- for each work.

Note :—The limit of Rs. 10,000/- does not apply to cases where lumpsum mileage rates are fixed by the Superintending Engineer for annual maintenance of roads under Rule 31 (B)(a) above. The limit in such cases is the amount for each road based on the mileage rate for each reach of that road fixed by the Superintending Engineer.

(ii) *Emergent repairs* :—To sanction emergent repairs to all works in charge of the department to any necessary and reasonable amount in case of imminent danger to the structure.

(iii) *Repairs to electric installations* :—To sanction estimates for ordinary or special repairs to electric installations in all Government building whether borne on the Public Works Department books or not up to a limit of Rs. 2,500/-.

(b) To prescribe lump-sum amounts for ordinary repairs under Article 186 not exceeding Rs. 500/- in any one case and subject to the conditions laid down in that Article.

(c) *Excesses over estimates* :—Same powers as under original works, if a revised estimate is not prepared; if a revised estimate is prepared, it should be dealt with under sub-paragraph (a) above.

(C) Tools and Plant

Same powers as under "Original Works".

II. IRRIGATION WORKS

(a) Administrative approval

To accord administrative approval to works of the classes shown below, subject to the limit for any one work shown against each class.

	Rs.
(1) 68. Construction of irrigation, navigation, etc., works—Works chargeable to capital account.	Nil.
(2) XVII. Irrigation, navigation, etc., works—Works for which capital accounts are kept—Working Expenses—Extensions & improvements.	500
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues—Works for which no capital accounts are kept—Original works (works and extensions and improvements)	500
(4) Full contribution works and repairs	500
(5) Tank restoration scheme works—Extensions and improvements.	500

Note :—Executive Engineers who have put in a service of not less than 15 years in the department may accord administrative approval to works falling under items (2) to (5) above upto a limit of Rs. 1,000/- for each work. The previous approval of the Collector should be obtained to any proposal for a work estimated to cost more than Rs. 500/- and the Executive Engineer should send the Superintending Engineer a copy of the report sent by him to the Collector. The Superintending Engineer may, if he considers it necessary in any particular case, instruct the Executive Engineer to submit the detailed plans and estimates for his approval.

(b) Technical sanction

To accord technical sanction to works of the classes shown below, subject to the limit for any one work shown against each class :—

(1) 68. Construction of irrigation, navigation, etc., works—Works chargeable to capital account.	10,000
(2) XVII. Irrigation, navigation, etc., works—Works for which capital accounts are kept—Working expenses—Extension and improvements.	10,000
(3) 18. Irrigation—Other revenue expenditure financed from ordinary revenues-Works for which no capital accounts are kept—Original works (works and extensions and improvements and Miscellaneous expenditure).	10,000
(4) Full contribution works-Original works	10,000
(5) XVII and 18. Maintenance and repairs—	
Ordinary repairs.	Full powers
Special repairs.	25,000
(6) Tank restoration scheme works—Extensions and improvements.	10,000
(7) Tools and plant estimates charged to irrigation heads of account.	10,000

Note :—The limits prescribed in items (1) to (6) above are for "works" charges only, not including centage charges for Establishment, Tools and Plant, etc.

(c) Excesses over estimates

Same powers as under paragraphs I(A)(a) and I(B)(c) of this rule but subject to the limitations in paragraph 11(c) of Rule 3 above.

III. TOOLS AND PLANT

To accord administrative approval to estimates for the purchase or manufacture of tools and plants (not including livestock or office furniture) subject to a maximum of Rs. 500/- for each estimate and to sanction estimate for regular repairs of special tools and plant other than running or working expenses upto Rs. 500!- for each estimate and for the maintenance of ordinary tools and plant upto Rs. 1,000/- a year for the Division limited to the appropriation allotted for the Division. Divisional Engineers may sanction estimates technically for ordinary maintenance of special tools and plant like lorries, power rollers, etc., upto Rs. 10,000!- per year for each such plant.

Note :—The Radio Engineer may sanction the purchase of ordinary maintenance, tools and plant (office furniture), etc., upto a limit of Rs. 1,000/- for a year.

D. POWERS OF SUB-DIVISIONAL OFFICERS

5. The following powers may be exercised by—

(1) Permanent Assistant Engineers recruited from Supervisors irrespective of the length of their service as Sub-divisional Officers ; and

(2) Officiating Assistant Engineers recruited from Supervisors with three years service as Sub-divisional Officers ; and

(3) Directly recruited permanent Assistant Engineers with three years service as Sub-divisional Officers.

(a) To accord technical sanction to estimates for works other than those relating to residential buildings and electrical works, of the classes shown below subject to the limit for any one work shown against each class

	Limit of Powers.
	Rs.
(1) Buildings designed on standard plans	1,000
(2) Buildings not based on standard plans	500
(3) Irrigation works.	Nil

Note 1 :—A sub-divisional Officer should consult the Executive Engineer whenever there is any doubt regarding foundation.

Note 2 :—Selected officers who have put in a service of not less than five years as Sub- divisional Officers may, however, be recommended by Superintending Engineers to be invested with enhanced powers upto Rs. 2,500/- and Rs. 1,500/- under items (1) and (2) respectively.

(b) To accord sanction to estimates for special repairs except in the case of residential buildings and electrical works subject to the following limits

	Rs.
(1) Roads and buildings	500
(2) Irrigation works	Nil

(c) To accord sanction to estimates for ordinary repairs subject to the following limits :

(1) Roads and buildings excluding residential buildings and electrical works, subject to the limits prescribed in Article 186.	1,000
(2) Irrigation works limited to earthwork or repairs to bunds channel banks and only in accordance with approved standard sections such as those given in the revised list of minor works (no masonry work may be included)	1,000

Note 1 :—This does not confer power to sanction any estimate containing provision for work establishment.

Note 2 :—Sub-divisional Officers may sanction urgent estimates for ordinary repairs to tank bands or channel banks that have breached, even when they have not been investigated by the T.R.S.

(d) Excesses over estimates Sub-divisional Officers have no power to sanction any excesses over estimates sanctioned by a higher authority, nor to approve deviation statements or workslips for estimates sanctioned by a higher authority.

E. POWERS OF THE JUNIOR SUPERINTENDENT IN-CHARGE OF THE WORKSHOPS AT VIJAYAWADA AND DOWLAISWARAM

6. To approve work order estimates upto a limit of Rs. 200/- in each case.

F. STATE BROAD CASTING DEPARTMENT

(I) Deposit, works, i.e., all original works of the State Broadcasting Department the full cost of which together with centage charges is recoverable in advance from local Bodies, etc.

	Limit of Powers
(a) Administrative approval — Radio Engineer upto Rs.	400
(b) Technical Sanction — Chief Engineer, (General & Buildings)	Full powers
Radio Engineer	Below Rs. 5,000
Chief Engineer, (General and Buildings)	Full Powers

(II) Departmental Works

(A) Original Works

(a) *Administrative approval*—The Radio Engineer may accord administrative approval to estimates upto Rs. 400/-.

(b) *Technical sanction*—The Radio Engineer may accord technical sanction to estimates upto Rs. 5,000/-.

(B) Repairs

The Radio Engineer may accord both administrative approval and Technical sanction to "Repairs Estimates" upto Rs. 2,500/-. —[Memo.No. 38651/54-2, Fin., Dt. 4-12-1954 & Memo.No. 5202/Exp./56-3, Fin., Dt. 16-2-1956]

G. POWERS OF OFFICERS OF THE OTHER DEPARTMENTS IN REGARD TO WORKS DEBITABLE TO THE PUBLIC WORKS GRANT

1. Administrative approval

(A) Original works other than residential buildings and electrical works.

7. The following authorities have been empowered to accord administrative approval to original works, other than residential buildings and electrical works the cost of which is debitable to the Public Works grant :—

	Limit of Powers Rs.
Board of Revenue (See Note 2 below) Chief Conservator of Forests	10,000
Agents to Government, Visakhapatnam and East Godavari	5,000
Deputy Secretary (General), General Administration Dept.	”
(Memo.No. 60701/2 144/Accts./64-3, Dt. 29-12-1964).	
Collectors and District Magistrates —(See Note 3 below)	”
District Magistrates (Judicial)	”
Commissioner of Labour	”
Commissioner of Police	”
Commissioner of Police, Fire Service Branch	”
Director of Agriculture	”
Director of Industries & Commerce	”
Director of Public Instruction.	”
(A) Original Works other than Residential Buildings and Electrical Works.	
District Judges	5,000
Inspector-General of Police	”
Director of Fire Services	”
Inspector-General of Prisons	”
Inspector-General of Registration	”
Registrar of Co-operative Societies	”
(Memo.No. 58089/Accts./65, Dt. 3-5-1965).	
Registrar, High Court	”
Director of Stationery	”
Director of Medical Services.	”
Director of Archaeology and Museum	”
(Memo.No. 89625/273/Accts./67-4, Dt. 27-3-1968).	

Secretary to the Government (in regard to works connected with Government Houses)	1,500
Director of Public Health	1,000
Director of Animal Husbandry	
Chief City Magistrate	500
Director, Government Press	”

Note 1 :—The administrative approval of the authorities empowered to accord such approval in Rules 7 to 9 and Appendix 14 is accorded by their countersignature on the plans and estimates. The Assistant Inspector-General of Police, the Headquarters Deputy Director of Agriculture and the Personal Assistant to the Deputy Inspector-General of Police, Railways and C.I.D. the Chief Conservator of Forest, the Commissioner of Labour and the Director of Medical Services are authorized to sign plans and estimates on behalf of the head of the department when the plans conform to an approved type-design, In all other cases, the authorities empowered to accord the administrative approval should themselves countersign the plan and estimate. —(See also the Note under article 151).

Note 2 :—The Board of Revenue or the Collector, as the case may be, should obtain the prior approval of the Government to a proposal for the provision of a third set of rooms in an inspection bungalow.

(B) Residential buildings

8. Any outlay chargeable to the capital account of a Government residential building requires the sanction of the Government, subject to the following exceptions

(1) The Inspector-General of Police and the inspector-General of Prisons may accord administrative approval to works connected with constable’s or jail warder’s huts provided that—

(a) the amount of the estimate in each case does not exceed Rs. 5,000/-,

(b) the proposals are in accordance with the latest type-designs approved by the Government, and

(c) outside works are restricted to minor sanitary works such as drains, latrines, wells and the like.

Note :—Under sub-clause (c) above, the authorities concerned may accord administrative approval to works connected with water-supply from municipal mains to Police Lines and Jail Warder’s Huts, but they should be executed by or through the agency of the Public Works Department.

(See also Items 13 and 16 in Part I of this Appendix)

Assistant inspector-General of Police…….. Rs. 5,000/-.

[G.O.Ms.No. 15, Fin & P1g. (A&L) Dept, Dt. 7-1-1976]

(2) The authorities mentioned in Rule 1, 3 and 7 may accord administrative approval to works connected with quarters for employees in last grade service upto the limit to the powers delegated to them in respect of Non-residential buildings subject to provisos (b) and (c) in clause (1) of this Rule. Executive Engineers in charge of divisions can exercise similar powers —See Note 2 under Rule 4-I(A)(a).

9. The following authorities may accord administrative approval to proposals for improving an existing residential building subject to the conditions that the addition to the capital cost does not exceed Rs. 500/- in each case and that the standard rent of the building will not exceed 10 per cent of the average emoluments of the class of tenant for whom it is intended.

Board of Revenue.	Director of Public Instruction.
Chief Conservator of Forests.	Director of Animal Husbandry.
Chief Engineers.	Dy. Inspector-General of Police, Regional Fire Officers.
Collectors.	Inspector-General of Prisons.
Commissioner of Police.	Inspector-General of Registration.
Regional Fire Officers.	[Memo.No. 58089/Accts./65, Dt. 3-5-1968]
Director of Agriculture.	Registrar of Co-operative Societies.
Dir. of Industries & Commerce	Registrar, High Court.
Director of Public Health	Director of Medical Services.

The above delegation is not applicable in connection with rent-free quarters or with any proposal for the acquisition of land to be added to the compound of a residence, whatever the cost of value of the land may be.

Note :—In regard to Government Houses, See Rule 7 above.

II. TECHNICAL SANCTION

10. The Agents to the Government in the Visakhapatnam and East Godavari districts may pass finally all excesses over the amounts of estimates sanctioned by them up to a limit of 5 per cent of the amount of any one estimate.

III. EXCESSES OVER ESTIMATES

11. The agents to the Government in the Visakhapatnam and East Godavari districts may pass finally all excesses over the amounts of estimates sanctioned by them up to a limit of 5 per cent of the amount of any one estimate.

PART III

Works allotted to the Electricity Department

A. POWERS OF THE CHIEF ENGINEER FOR ELECTRICITY

Administrative approval

To accord administrative approval subject to the limits shown hereunder to estimates for—

(1) Works for which Capital and Revenue Accounts are kept—

(i) Open Capital Account (i.e., new schemes or projects or works other than extensions and improvements of existing scheme justifies by additional revenue as per remunerative standards).	Rs. 10,000 in each case.

(ii) Extension and improvements (other than construction works, relating to residential buildings and electrical installations in Govt. residential buildings, which are justified as per remunerative standards by additional revenue due to additional capital	Rs. 1,00,000 (in each case subject to budget or blanket provision)
(iii) Improvements or original works which do not bring additional revenue as per departmental standards but which are necessary the existing revenue or for continuity of service (other than residential buildings),	Rs. 30,000 (in each case for subject to budget or blanket provision)
(2) Residential buildings—	
(a) Original construction (quarters for employees in last grade, work charged and state service for the buildings required at the sub-station for operation and maintenance purposes. An estimate must provide for the whole scheme contemplated at the time of preparation and should not be split up to keep the expenditure within the limit).	Rs. 1,000/- each case.
(b) Improvements.—(The standard rent of the building will not exceed 10 per cent of the average emoluments of the class of tenant for whom it is intended).	Do.

Note :—This delegation does not apply to rent-free quarters or to proposals for acquisition of land or additions to compounds of residence whatever the cost or value of land may be, in which case sanction of Government should be obtained.

(3) Electrical works—	
(a) Non-residential buildings (for electrical installation, additions, improvements and alterations to the existing each installations),	Rs. 2,000/- in each case
(b) Residential buildings—	
(i) First installation	1,000 in each case.
(ii) Additions and improvements to the existing electrical installation subject to (1) standard rent does not exceed in each 10 per cent of the average emoluments of the class of case. tenant for whom the quarters are intended and (2) the current consumption charges are recovered from the tenants.	Rs. 1,000

Note :—the above delegations do not apply to rent-free quarters.

(4) Revenue expenditure—	
Works expenditure financed from ordinary revenues.	Rs. 20,000 in each case.
(5) Maintenance and repairs. Full powers subject to budget provision.	

(6) Depreciation Reserve Fund Works	10,000 in each case.
(7) Special Reserve Fund Works	do.
(8) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specified budget appropriation for the purpose and the expenditure is non-recurring).	Rs.2,000/- in each Case.

(b) Technical Sanction

To accord Technical sanction to estimates for—	
(1) Works for which Capital and Revenue Accounts are kept (in the Electricity Dept., Capital and Revenue Accounts are kept for all works as a Commercial Dept. and there are now works forwhich Capital and Revenue Accounts are not kept).	
(i) Open Capital Accounts (i.e., New Full powers—Scheme or Projects or works other than extensions and improvements to existing schemes justified by additional revenue as per remunerative standards).	(a) for works administratively approved by himself or by Government. (b) for detailed working estimates against the sanctioned provision under each head of a project estimate after the administrative approval has been accorded by the competent authority to the project.

Note :—If any modification is proposed in the details of the scheme involving in a departure from the approved design or the alteration of other parts of the scheme or affecting the standard of efficiency or stability of the whole work, the Chief Engineer should move the Government to accord fresh administrative approval ;

(ii) Extensions and improvement (other than construction works relating to residential buildings and electrical installations in Govt. residential buildings) which are justified by additional revenue due to additional capital as per, remunerative standards;	Full powers.
(iii) Improvements or Original Works which do not bring additional revenue as per departmental standards but which are necessary for safeguarding the existing revenues or for continuity	Do.

of service (other than residential buildings).	
(2) Residential buildings	Full powers.
(3) Electrical Works (non-residential and residential buildings).	do.
(4) Contribution works	do.
(5) Revenue Expenditure—	
(i) Works expenditure financed from ordinary revenue.	do.
(ii) Repairs	
(a) Ordinary repairs.	
(b) Special repairs (periodical repairs of special nature not generally done as a part of annual maintenance).	Full powers (within the limit of budget allotment).

(c) Tools and Plant

(a) Chargeable to Capital (Construction Estimates)—	
(1) Motor Transport	Full powers.
Tents including camp furniture.	To sanction initial purchase and renewal of tents.
(2) Animal transport	To sanction estimates for the purchase of tools and plant and live-stock within the limits of budget allotment.
(3) (a) Railway and rolling stock including construction equipment.	To sanction detailed working estimates for special tools and plant upto Rs. 10/- lakhs in each case subject to the amount of the estimate being within the provision made in the project estimates.
(b) Electrical and mechanical instrument or equipment.	Full powers.
(4) Stores and Office equipment(general and small tools, office equipment and miscellaneous equipment).	Can sanction estimate upto Rs. 50,000 (in elusive of office furniture in each case).
(5) Hotel equipment (canteen, etc.)	Can sanction estimate upto Rs. 50,000/- (in elusive of office furniture in each case).
(6) (a) Electrical or mechanical repair and maintenance equipment (includes mathe-	Full powers.

matical drawing or scientific instruments, engineering and measuring equipment and shop equipment).	
(b) Tools and plant chargeable to depreciation reserve.	do.

(d) Excess over estimates

To deal finally with all excess expenditure of not more than 25 percent of the amount of original estimate sanctioned by him or by the Government provided that the total amount of the excess is within his powers to sanction estimates technically and to sanction expenditure upto a limit of Rs. 5,000/- of works irrespective of the sanctioned estimate.

(e) Purchase of materials on single or limited tender system

To sanction purchase of materials on single or limited tender system upto a limit of Rs, 50,000.

(f) Waiver of Tenders

To waive tenders both for lumpsum and piece-work agreement for construction and operation work up to a limit of Rs. 1,00,000.

B. POWERS OF CHIEF OPERATION AND CHIEF CONSTRUCTION ENGINEERS

(a) Administrative approval

To accord administrative approval subject to the limits shown hereunder to estimates for :-

(1) Works for which Capital and Revenue Account are kept—	
(i) Open Capital Account.	Nil.
(ii) Extensions and improvements (other than construction work relating to residential buildings and electrical installations in Government residential buildings) which are justified by additional revenue due to additional capital as per remunerative stands.	Rs. 50,000/- in each case subject to budget or blanket provision.
(iii) Improvement or original work which do not bring additional revenue as per departmental standards but which are necessary for the existing revenue or for continuity service (other than residential buildings).	Rs. 10,000/-.

(2) Residential Buildings—

(a) Original construction (quarters for employees in last grade, work charged, or state service for the buildings required at the substation for operation and maintenance purpose. An estimate must provide for the whole scheme contemplated at the time of preparation and should not be split up to keep the expenditure within the limit).	Rs. 5,000/- in each case.
(b) Improvements (subject to the condition that the standard rent of the building will not exceed 10 percent of the average emoluments of the class of tenant for whom it is intended).	Rs. 5,000/- in each case.

Note :—The delegation do not apply to rent-free quarters.

(3) Electrical Works

(a) Non-residential buildings (for electrical installations, additions, improvements and alterations to existing installations).	Rs. 1,000/- for each building.
(b) Residential buildings—	
(i) First installation.	Rs. 250/- in each case.
(ii) Addition and improvements to the existing installations (subject to Standard rent does not exceed 10 per cent of the average emoluments of the class of tenant to whom the quarters are intended and (2) the current consumption charges are recovered from the tenants).	Rs. 250/- in each case for Chief Operation Engineers only.

Note —These delegations do not apply to rent-free quarters.

(4) Revenue expenditure— Works expenditure financed from Ordinary Revenue.	Rs. 5,000/- (in each case of Chief Operation Engineers only).
(5) Maintenance & repairs	Do.

(6) Depreciation Reserve Fund works.	Rs. 2,000/- (in each case for Chief Operation Engineers only).
(7) Special Reserve Fund works.	do.
(8) Miscellaneous expenditure. (The power should not be exercised in any case unless there is specific budget appropriation for the purpose and the expenditure is non-recurring).	Rs. 500/- in each case by the Chief Operation Engineers and 1,000 in each case by the Chief Construction Engineer.

(b) Technical Sanction

To accord technical sanction to—

(1) Works for which Capital and Revenue Accounts are kept—	
(i) Detailed working estimates against the sanctioned provision under each head of a project estimate after the administrative approval has been accorded by the competent authority.	Rs. 1,00,000/- for Chief Operation Engineer and Rs. 5,00,000/- for Chief Construction Engineer.

Note —If any modification is proposed in the details of the scheme involving in a departure from the approved design or the alteration of other parts of the scheme or affecting the standards of efficiency or stability of the whole work Chief Electrical Engineer shall be addressed for instructions before according technical sanction.

(ii) Extensions and improvements (other than construction work relating to residential buildings and electrical installations in Government residential buildings) which are justified by additional revenue due to additional capital as per remunerative standards.	Rs. 50,000/-.
(iii) Improvements or original works which do not bring additional revenue as departmental standards but which are necessary for safeguarding the existing revenue or for continuity of service (other than residential buildings).	Rs. 5 0,000/- for Chief Operation Engineers and full powers for the Chief Construction Engineer.
(2) Residential buildings	Rs. 50,000/-.
(3) Electrical works (non-residential buildings).	Rs. 1,00,000/-.
(4) Revenue expenditure—	

(i) Expenditure financed from Ordinary revenues.	Rs. 25,000/- for Chief Operation Engineer only.
(ii) Ordinary repairs.	Rs. 25,000/- for the Chief Operation Engineers only for each detailed working estimate against the approved amounts in the consolidated annual maintenance estimates.
(iii) Special repairs (periodical repairs of a special nature not generally done as part of annual maintenance).	Rs. 10,000/- subject to budget allotment for Chief Operation Engineers only.
(5) Civil Engineering estimates of electrical schemes of local bodies financially assisted by the Government.	For Chief Construction Engineer only full powers for estimates costing over Rs. 10,000.

(c) Tools and Plant

(a) Chargeable to Capital (construction estimates)—	
(1) Motor transport	
(a) Tents including	Nil.
camp furniture,.	To sanction initial purchase and renewal of tents.
(2) Animal transport	To sanction estimates for the purchase of tools and plants and live-stock up to Rs. 5,000/- and within the limits of budget allotment.
(3) (a) Railway and rolling stock including heavy construction equipment.	To sanction detailed estimates for special tools and plant subject to the amount of the estimate being within the provisions made in the project estimate upto Rs. 10,000/- in each case by the Chief Operation Engineers and Rs. 50,000/- in each case by the Chief Construction Engineer.
(b) Electrical or mechanical instruments or equipment.	Full powers.
(4) Stores and office equipment (general and small tools, office equipment and miscellaneous equipment).	Chief Operation Engineer can sanction estimates up to Rs. 5,000/- and Chief Construction Engineer upto Rs. 25,000/- (inclusive of office furniture) in each case.
(5) Hospital equipment (medical first aid, etc.)	To sanction supply of District officers medicine chest and medicines to all gazetted officers.

(6) Hotel equipment (canteen, etc.)	Can sanction estimates (inclusive of office furniture) up to Rs. 5,000/-.
(7) (a) Electrical & mechanical repair and maintenance equipment (including mathematical drawing or scientific instruments, engineering and measuring equipment and shop equipment).	Full powers.
(b) Tools and plant (chargeable to Depreciation Reserve).	Can sanction estimates for losses due to depreciation of stock upto Rs. 10,000/- at a time if they have served full normal life.
(c) Tools and plant (chargeable to annual repairs). This comprises generally petty tools with short life not exceeding Rs. 10 to 25/-.	Full powers subject to budget allotment and amount in the annual repair estimate.

(d) Excess over estimates

To sanction excess expenditure up to a limit of Rs. 1,000/- or all works irrespective of the total of the sanctioned estimates.

(e) Purchase of materials on single or limited tender system

To sanction purchase of materials on single or limited tender system up to a limit of Rs. 25,000/-.

(1) Waiver of tenders

To waive tenders both for lumpsum and piecework agreements for construction and operation works up to a limit of Rs. 50,000/-.

C. POWERS OF THE SUPERINTENDING ENGINEERS OF OPERATING SYSTEMS

(a) Administrative approval

To accord administrative approval to works of the classes shown below—	
(1) Works for which Capital and Revenue Accounts are kept—	
(2) Open Capital Account.	Nil.

Extensions & improvements (other than construction work relating to residential buildings and electrical installations in Govt. residential buildings) which are justified by as per remunerative standards, additional revenue due to additional capital.	Rs. 10,000/- in each case subject to budget or blanket provision.

Note :—Works involving major structural alterations should be approved by Superintending Engineer (Technical) before according sanction.

(3) Revenue expenditure—

(i) Works expenditure financed from ordinary Revenue.	Rs. 2,000/- in each case.
(ii) Maintenance and repairs.	Rs. 2,000/- in each case, (A consolidated maintenance estimates should generally be got sanctioned by the competent authority.)

To accord technical sanction to works of the class shown below—

(1) Extensions & improvements (other than construction work relating to residential buildings and electrical installations in Govt. residential buildings) which are justified as per remunerative standard of additional revenue for the additional capital.	Rs. 10,000/-.
(2) Improvements or original works which do not bring additional revenue as departmental standards but which are necessary for safe-guarding the existing revenue or for continuity of service (other than residential buildings).	Rs. 5,000/-.
(3) Residential buildings	Rs. 10,000/-.
(4) Electrical works (non-residential and residential buildings).	Rs. 10,000/-.
(5) Contribution works (deposits).	Rs. 10,000/-.
(6) Revenue expenditure—	
(i) Works expenditure financed from Ordinary Revenues.	Rs. 2,000/- in each case.

(ii) (a) Ordinary repairs.	Rs. 10,000/- for each working estimate against the approved amounts in the consolidated maintenance estimate for the whole system every year.
(b) Special repairs.	Rs. 5,000/-.
(7) Works for which capital and revenue accounts are not kept.	Rs. 5,000/-,

Note :—May authorize commencement of urgent work in anticipation of formal sanction to estimate.

(2) May sanction emergent repairs to works to any reasonable and necessary amount in case of imminent danger to the system or continuity of service.	
(3) May sanction working estimates and authorize issue of work orders provided the cost is covered by the provision in the estimates sanctioned by the competent authority.	

(c) Tools and plants

To sanction estimates for the purchase of tools and plant—	
(a) Chargeable to capital—	
(1) Stores and Office equipment (general and small tools, office equipment and miscellaneous equipment).	Upto Rs. 2,000/- chargeable to construction and included in the construction estimate and upto Rs. 500/- in the case of office furniture.
(2) Hospital equipment.	To purchase locally (Jail Dept. being included in the category) bedding, linen and other hospital accessories upto a limit of Rs. 25/subject to the indents being approved by the District Medical Officer.

Note : —The monetary limit fixed refers to the cost of each bedding, etc., or any number of articles of any one kind purchased at a time.

(3) Hotel equipment (canteen, etc.)	Upto Rs. 2,000/- chargeable to construction and included in the construction estimate only and upto a limit of Rs. 500/- in the case of furniture.
(b) Tools and Plant (chargeable to Depreciation Reserve).	Can sanction estimates for losses due to depreciation of stock upto Rs. 5,000/- at a time if they have served full normal life.

(c) Tools and plant (chargeable to annual repairs). This comprises generally petty tools with short life not exceeding Rs. 10 to 25/-	To sanction repairs only to tools and plant upto Rs. 1,000/-.

(d) Excess over Estimates

To deal finally which all the excess of not more than 5 per cent of the amount of original estimate sanctioned by himself or by a higher authority provided that the total amount of excess would be within the limits of his powers sanction estimates technically, where such powers are given to him. He may also pass the excess expenditure within a limit of Rs. 5000/- for any one work on sanctioned original works and repairs irrespective of the total amount of sanctioned estimate. The Superintending Engineer has no powers to sanction any excess over the revised estimates sanctioned by a higher authority.

D. POWERS OF THE DIVISIONAL ELECTRICAL ENGINEERS

(a) Administrative approval

(1) Extensions & improvements (other than construction work relating to residential buildings and electrical installations in Govt. residential buildings) which are justified as per remunerative standard of additional revenue for the additional capital.	Rs. 2,000/- (in respect of service connection and minor line extensions).
(2) Maintenance and repairs	Rs. 200/- in each in emergent cases. (A consolidated maintenance estimate should generally be got sanctioned by the competent authority).

(b) Technical sanction

(1) Electrical works (both nonresidential and residential buildings).	Rs. 2,000/- in each case.
(2) Special repairs (periodical repairs of a special nature not generally done as a part of annual maintenance).	Can carry out emergent repairs to all works in his Division costing less then Rs. 1,000/- in case of imminent danger to the system or continuity of service and immediately inform the Supdtg. Engineer of such action taken by him by telephone and confirm it by letter (work orders should be obtained form the central office).

(c) Tools and Plant

To sanction purchase or manufacture of tools and plant (not	Upto a limit of Rs. 200/- for each estimate chargeable to capital and Rs. 100/- when

including livestock or office furniture.	chargeable to an operating or maintenance account.

E. POWERS OF ASSISTANT ENGINEERS OF OPERATION SYSTEMS

(1) To sanction estimates in respect of service connections and minor line extensions.	Rs. 500/-.
(2) To sanction and issue work orders for low tension service connection estimates.	Upto Rs. 500!- (in each case provided deposit of the estimated cost and P.O.C.Cs. application and agreement where necessary are obtained in advance).
(3) To carry out emergent repairs provided that work orders are obtained from the central office without delay and provision exists in the budget.	Upto Rs. 250/- in each case.
(4) To pass unimportant deviations from (estimates) in the execution of works.	Upto Rs. 250/- in each case.
(5) To accord technical sanction to electrical works (both nonresidential & residential buildings)	Upto Rs. 500/-.

F. POWERS OF THE ELECTRICAL ENGINEER (GENERAL)

I. ORIGINAL WORKS

(a) Administrative approval

	Limit of Powers. ***Rs.***
(i) To accord administrative approval to proposals for electrical works connected with buildings, subject to the restriction that the powers will not apply to proposals for first installations in buildings or for electrical works relating to residential buildings.	200/- for each project.

Note :—This power may only be exercised in regard to works that are purely P.W.D. or Electricity Department works unaccounted with any other department. Department works.

(ii) To accord administrative approval to the execution of contribution works.	200/- each work

(b) Technical sanction

To accord technical sanction to estimates upto a limit of for any one work.	2,500/-

II. ORDINARY REPAIRS

(a) (i) Ordinary and Special Repairs.—To sanction estimates for ordinary or special repairs to electric installations in Government buildings in his charge upto a limit of Rs. 2,500/-.

(ii) Emergent repairs.—To sanction emergent repairs to any necessary and reasonable amount in the case of imminent danger to the installation explaining immediately to the Chief Engineer the essential necessity to utilise the powers.

(b) To prescribed lumpsum amounts for ordinary repairs under Article 186 upto Rs. 500/- under the conditions laid down therein.

III. EXCESSES OVER ESTIMATES

Same powers as those of Executive Engineers in the Public Works Department. (See Rule 4-1 (A)(c) and 4-1 (B)(c) in Part II of the Appendix).

G. POWERS OF THE ASSISTANT ENGINEERS IN THE ELECTRICAL ENGINEERS (GENERAL) DIVISION

(a) Administrative approval

To accord administrative approval for special repairs upto Rs. 100/-.

(b) Technical sanction

To accord technical sanction based on standard or approved designs upto a limit of Rs. 200/-,

(c) Tools and Plant

To purchase tools and plant (other than office furniture or livestock) upto Rs. 100/-.

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PART IV

Works allotted to the Forest Department

The Government have delegated the following powers to the Chief Conservator of Forests and the Conservators of Forests in regard to the sanctioning of estimates for works—

Estimates chargeable to 'Revenue Account — Special' Expenditure

Nature and amount of estimate	***Sanctioning authority***	***Limit of powers***
(1)	(2)	(3)
A. Purchase of Elephants :		***Rs.***
The powers under this head subject to the condition that the sanctioned establishment of elephants is not increased without the previous approval of the competent authority.	Conservator	3,000 for each elephant.
	Chief Conservator	6,000 for each elephant.

(1)	(2)	(3)
B. Purchase of Livestock		
(i) *Forest Schemes :*		
This head covers the purchase of live-stock (other than elephants), stores, tools and plant (including articles of European manufacture) and furniture in connection with forest schemes for which the Government's general approval has already been obtained.	Conservator	5,000 in each case.
	Chief Conservator	25,000 in each case.
(ii) Other estimates for expenditure not relating to Forest schemes.	Conservator	1,000 in each case.
	Chief Conservator	4,000 in each case.
C. Other items :		
(i) Individual works included in a forest scheme, which has already received the Government's approval.	Conservator	10,000 for any one work.
	Chief Conservator	50,000 for any one work.
	Divisional Forest Officers.	2,500 for any one work.
(ii) Works other than those sanctioned in (i). subject to the condition that no expenditure is incurred on any work exceeding Rs. 10,000/- unless the Government's general approval has been previously obtained.	Conservator	5,000 for any one work.
	Chief Conservator	25,000 for any one work.
	Divisional Forest Officers.	25,000 for any one work.
	[Memo.No. 8908/277/Accts.1647, Dt. 27-9-1965]	

Note 1 :—These powers do not apply to buildings constructed for the Forest Department by the Public Works Department and charged against the Public Works Grant. —See Part II of this Appendix.

Note 2 :—These powers should not be exercised in cases relating to residential buildings, the standard rent of which is in excess of 10 per cent of the emoluments of the Government servants for whom the buildings are intended.

D. Ordinary Expenditure:	Conservator	Full powers.
	Divisional Forest Officers.	5,000 for any one work.
	[Memo.No. 8908/277/Accts./646, Dt. 27-9-1965]	

APPENDIX 13

[See Chapter VIII, Article 185 ***(Note)****]*

PROCEDURE TO BE FOLLOWED IN THE CASE OF WORKS OF CONSTRUCTION, RECONSTRUCTION, EXTENSION OR IMPROVEMENT OF MEDICAL BUILDINGS COSTING Rs. 50,000 OR MORE FOR EACH WORK

1. Before approximate estimates and preliminary plans relating to Hospital schemes are submitted to the Government for administrative approval, the scheme should be carefully scrutinized by a committee consisting of the Director of Medical Services, the Consulting Architect to Government, an officer of the Medical Department to be selected by the Director of Medical Services and an Executive Engineer, who has had considerable experience of the construction of buildings to be selected by the Chief Engineer. If the scheme relates to a mufassal hospital and personal inspection by a committee is considered necessary, the members of the committee may visit the site ad draw travelling allowance for the journey. The plans should then be scrutinized by the Chief Engineer and returned to the Director of Medical Services for obtaining administrative approval.

2. As soon as possible after administrative approval is obtained to any building scheme, detailed plans and estimates should be prepared with lumpsum provision for electrical and sanitary fittings. When the outline of the detailed plan is ready, the Consulting Architect to Government should consult the Director of Medical Services, who should consult and circulate the plans to two experienced Doctors and an experienced Matron who has practical knowledge of her branch of the administration of a large hospital. The Director of Medical Services should consider specially such points as lay out and orientation of the building on the site with an eye on sanitation, water and electric supplies and the suitability and economy of the arrangement of the building. The Consulting Architect to the Government should ascertain the exact requirements from the Director of Medical Services and incorporate them in the plans which are to be counter-signed. The plans countersigned by the Director of Medical Services should not be altered subsequently without the sanction of the Government.

For the preparation of detailed plans and estimates for electrical and sanitary fittings the procedure prescribed in Article 201 should be followed.

3. When the work has been started, no proposal to carry Out an important structural alteration or addition or a charge in design involving an increased outlay should be considered. The professional authorities concerned may, however, consider the question of making alterations and additions that are essential in the interest of the soundness of the work.

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APPENDIX 14

[See Chapter VIII, Article 201]

LIST OF AUTHORITIES EMPOWERED TO SANCTION ADDITIONS, IMPROVEMENTS AND ALTERATIONS TO EXISTING INSTALATIONS

AUTHORITY	EXTENT OF POWERS	
	Non-residential buildings	***Residential buildings***
(1)	(2)	(3)
Board of Revenue Chief Conservator of Forests Chief Engineer(Buildings and Roads). Director of Medical Services	Upto Rs.1,000/- for each estimate.	Upto Rs.500/- a year for each residence, including outhouses.
Collectors	Upto Rs.1,000/- a year for each building including appurtenant buildings in the same compound.	Do.
District Magistrate (Judicial)	Do.	Nil.
Commissioner of Labour	Do.	Nil.
Commissioner of Police	Do.	Upto Rs.500/- a year for each residence, including outhouses.
Commissioner of Police, Fire Service Branch	Do.	Do.
Director of Agriculture	Do.	Do.
Director of Industries & Commerce	Do.	Do.
Director of Public Instruction	Do.	Do.
Director of Animal Husbandry	Upto Rs.5,000/- a year for each building in the same compound.	Upto Rs.3,000/- a year for each residence including outhouses.
	[Memo.No.32786/585/Accts.69-7, Dt.9-1-1974]	
District Judges	Do.	Nil.
Inspector-General of Police	Do.	Upto Rs.500/- a year for each residence including outhouses.

(1)	(2)	(3)
Director of Fisheries	Do.	Do.
	[Memo.No.56179/1799/Accts./62-2, Dt.19-9-1962]	
Director of Fire Services	Do.	Do.
	[Memo.No.58089/Accts./65, Dt.3-5-1968]	
Deputy Inspector-General of Police	Upto Rs.500 for extensions, subject to the scale of electric installations prescribed by the Government.	Upto Rs.500/- for extensions, (except in the case of rent free quarters) provided that the rent for each residence including outhouses is not increased by more than 5%.
Divisional Fire Officers	Do.	Do.
	[Memo.No.58089/Accts./65, Dt.3-5-1968]	
District Superintendent of Police and Commandants of Special Armed Police Units.	Upto Rs.200 for extensions subject to the scale of electric installations prescribed by the Govt.	Nil.
Divisional Fire Officers.	Do.	Do.
	[Memo.No.58089/Accts./65, Dt.3-5-1968]	
Inspector-General of Prisons	Upto Rs.1,000/- a year for each building including appurtenant buildings in the same compound.	Upto Rs.500/- a year for each residence, including outhouses.
Inspector-General of Registration	Do.	Do.
Registrar, High Court	Do.	Do.
Registrar of Co-op.Societies	Do.	Do.
Secretaries to the Govt.including the Secretary to the Legislature.	Do.	Nil.
Superintending Engineers	Do.	Nil.
Director of Stationery	Do.	Nil.
Executive Engineers	(i) For works in buildings occupied by the P.W.D. upto Rs.500/- a year for each building including appurtenant buildings in the same compound.	Nil.

(1)	(2)	(3)
	(ii) Upto a limit of Rs.100/- a year for each building in the case of small extensions to electrical installations in buildings occupied by other departments which are incharge of the Executive Engineers.	
Secretary to the Governor (in respect of Government Houses).	Upto Rs.500/- a year for each building including appurtenant buildings in the same compound.	Upto Rs.500/- a year for each residence, including outhouses.
Chief Engineer for Electricity	Upto Rs.2,000/-	Upto Rs.1,000/-
Chief Operation Engineers and Chief Construction Engineer	Upto Rs.1,000/- for each estimate.	Upto Rs.250/- each case.
Transport Commissioner.	Rs.1,000/-	Nil.
Director of Treasuries & Accounts	Rs.1,000/-	Nil.
	[Memo.No.6175-A/179/Accts./65-2, Dt.2-9-1965]	

Note :—The delegation of powers in regard to residential buildings is subject to the conditions :—

(i) that the quarters concerned are occupied on payment of rent

(ii) that the standard rent of the quarters concerned does not exceed 10 percent of the average emoluments of the class of Government servants for whom the quarters are intended; and

(iii) that the charges for the consumption of electric current are paid by the tenants. The above conditions do not apply to the powers of Military Secretary to the Governor in respect of buildings in the compounds of Government Houses.

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APPENDIX 15

[See Chapter IX, Article 209]

SPECIAL RULES, RESTRICTIONS, ETC., REGARDING PARTICULAR ITEMS OF MISCELLANEOUS EXPENDITURE

Sl.No.	***Description of expenditure***	***Special rules, restrictions, etc.***
(1)	(2)	(3)
1.	Burial or cremation of deceased destitute persons.	The incidence of charges for the burial or cremation of destitute persons is as follows :

(1)	(2)	(3)	
		Item	***Item on which the charges are debited***
		(a) Those dying within cantonment limits.	Cantonment fund
		(b) Those dying within Municipal limits.	Municipal fund concerned.

Note 1 :—When a District Magistrate or Judge disposes of the property of a destitute person dying in municipal limits he may pay the municipality concerned charges connected with the burial or cremation of that person. If the amount realized from the property is less than the burial or cremation charges, the whole amount may be paid to the municipality.

Note 2 :—In Hyderabad City and Commissioner of Police may meet the charges for the burial or cremation of any destitute person who dies within his jurisdiction otherwise than in a cantonment area, subject to a maximum limit of Rs. 50/- in each case and recover them subsequently from the Corporation of Hyderabad. [G.O.Ms.No. 256, Fin. & Plg., Dt, 18-9-1986]

		(c) Those dying in hospitals or dispensaries maintained by local boards.	Local fund concerned.
		(d) Those dying in local boards areas but outside hospitals or dispensaries maintained by local boards.	State funds.

Note : —When the corpse of a destitute person is found in a village, the village headman is responsible for arranging for the burial or cremation under the rules in the Village Officers Manual. The cost should be recovered by submitting a bill to the Magistrate concerned.

		District Magistrate, Commissioner of Police and Supdt. Railway Police, all Supdts. of Police may sanction expenditure on the burial or cremation of any destitute person who dies within his jurisdiction provided that he did not die in a Municipal or dispensary maintained by a Local Board or Panchayat and subject to a minimum limit of Rs. 50/- in each case. [Subs. as per G.O.Ms.No. 15, Fin.&Plg. (A&L) Dept., Dt. 7-1-1976 & G.O.Ms.No. 256, Fin. & Plg., Dt. 18-9-1986]	
		A Taluk Magistrate, Spl. Magistrate, Stationary Sub-Magistrate or Dy. Tahsildar may also sanction such expenditure upto a limit of Rs. 50/- in each case.	

(1)	(2)	(3)
		The bills, except in regard to charges incurred by the Commissioner of Police, should be supported by a certificate that the expenditure does not include any charges on account of persons who have died in a municipal or cantonment area or in a hospital or dispensary maintained by local board or panchayat.
2.	**Chemico-legal charges** *[See also item 9(F)]*	The construction and repair of mortuaries attached to institutions of local bodies should, as in the case of mortuaries attached to Govt. hospitals and dispensaries be carried out by the Public Works Dept. at the expense of the Govt. e. f. item I in Appendix II. The cost of all furniture and articles required for chemico-legal purposes in dispensaries maintained by local bodies will also be met by the Government.
3.	**Compensation payments :—**	
(A)	Destruction of animals suffering from Surra.	See the rules under the Glanders and Farcy Act. 1899 (India Act XIII of 1889), embodied in the A.P. Animal Husbandry Department Manual.
(B)	Workmen's Compensation Act, 1923 (India Act, VIII of 1923).	The following authorities may sanction the payment of claims to compensation under the Act in accordance with the provision thereof Board of Revenue. Chief Engineer (Irrigation), Hyderabad. Chief Engineer (Highways), Hyderabad. Chief Engineer (Buildings). Chief Engineer (General). Chief Engineer (Nagarjunasagar Canals) Vijayawada. Chief Engineer (Electricity Projects). Chief Engineer (Local Administration & Public Health). Inspector-General of Police (Fire Service), Hyderabad. Director of Printing. The Officers incharge of the Government Distilleries, Hyderabad and Kamareddy and Government Alcohol Factory, Bodhan.

(1)	(2)	(3)
		Special Chief Engineer (Irrigation) Public Works Department. [Memo.No. 1765/Accts./59-5, Dt. 10-11-1 959] Chief Operation Engineers & the Chief Construction Engineers in the Electricity Department. Director of Industries & Commerce. Transport Commissioner. Inspector-General of Prisons. Director, Government Press, Hyderabad.
(C)	Compensation for accidents in which Govt. vehicles are involved.	The Chief Engineers in the P,W.D. are empowered to sanction compensation upto a Limit of Rs. 1,000/- in each case to settle cases quickly out of Court. The Workmen's Compensation Act, 1923, should be used as a guide in calculating compensation for death or injury to persons whose status and earnings would normally bring them within the provision of that Act.
	(1) Powers of the Director of Social Welfare	
4.	**Ex-Criminal Tribe Reclamation.**	The Director of Social Welfare may sanction or incur expenditure as shown below upto the limits mentioned : [See also Items 10(B), 10(C) and 10(D) below.]
	Item of expenditure	***Maximum limit of expenditure***
A.	Agriculture in. Ex-Criminal Tribes Settlements—	
	(i) Maintenance of Govt. farms in Ex-Criminal Tribes Settlements	Rs. 1,500/- a year for each Settlement.
	(ii) Grants to each settler for any or all of the following purchases Cultivation expenses, Purchase of agricultural implements, Purchase of Cattle & Purchase of Seed.	Rs. 300/- to each settler.
	(iii) Maintenance of Government cattle.	Rs. 120/- a year for each animal in each Settlement.
	(iv) Upkeep of gardens—	

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(1)	(2)	(3)
	Stuartpuram Settlement	Rs. 400/- a year.
	Sitanagaram Settlement.	Rs. 100/- a year for each Settlement.
	B. Grants for Boarding—	
	(i) To pupils of Ex-Criminal Tribes Settlement Schools.	Rs. 8/- a month for each pupil.
	(ii) For supply of rations or midday meals to school children in the Ex Criminal Tribes Settlements at Siddhapuram and Sitanagaram.	Six naye paise a day for each pupil.
	(iiA)For the purchase of and repairs to vessels of the midday meals sections in each of the Ex-Criminal Tribes Settlements.	Rs. 50/- a year.
	(iii) For the pupils in the Sugali School at Panyam in the Kurnool district.	Nine naye Paise a day for each pupil.
C.	Grants for Clothing—	
	(1) Free supply of clothing to deserving pupils of Ex-Criminal Tribes—	
	(a) reading in schools and colleges or undergoing training in industrial courses outside the Settlements;	Rs. 10/- a year for each pupil.
	(b) reading in Settlement schools.	Rs. 5/- a year for each pupil.
	(ii) Clothing charges for the pupils in the Sugali School at Panyam in the Kurnool District.	Rs. 5/- a year for each pupil.
	(iii) Washing the clothing of the school children in each of the Settlement at Siddhapuram, Sitanagarm and Stuartpuram.	Rs. 2/- a year for each pupil.

(1)	(2)	(3)
D.	Huts Construction & Repairs—	
	Allowances for—	
	(i) the construction of huts for settlers newly admitted into a settlement;	Rs. 30/- for a family.
	(ii) the reconstruction of huts destroyed by fire, cyclone, or similar catastrophe;	Rs. 15/- a hut subject to a total maximum expenditure of Rs. 300/- a year for each Settlement.
	(iii) the construction of additional huts, when the accommodation in a Settlement is insufficient for the existing members;	Rs. 30/- a hut subject to a total maximum expenditure of Rs. 300/- a year for each Settlement.
	(iv) repairs to huts	Rs. 10/- a year for each hut.

Note —The allowance in each case should be restricted to actual necessaries within the maximum limit of expenditure.

	Item of expenditure	***Maximum limit of expenditure***
E.	Grants for training in midwifery, compounding, etc., in recognised institutions—	
	(1) To deserving children of any Settlement :	
	(a) for training in corn- pounding, sewing, embroidery, etc. (boys or girls):	Rs. 200/- in each case.
	(b) for training in wifery (girls only).	Rs. 300/- in each case.
	(ii) To deserving daughters of discharged settlers (including Christians) for training in midwifery.	Rs. 300/- in each case.
F.	***[Deleted]***	
G.	Maintenance allowances To settlers newly admitted into an Ex-Criminal Tribes Settlement including the Yenadis Settlement in the Chittoor District	

(1)	(2)	(3)
	Men	25 P. a day for each person.
	Women	16 P. a day for each person.
	Registered youths between the ages of 16 and 21	19 P. a day for each person

Note :- The allowance should be restricted to actual necessaries and should in no case b continued for longer than one year.

H.	Reclamation of jungle or lands in Ex-Criminal Tribes Settlements	
	Siddhapuram Settlement	Rs. 500/- a year.
	Sithanagaram Settlement	Rs. 150/- a year.
	Repairs to roads in Ex- Criminal Tribes Settlements.	Rs. 250/- a year in each Settlement.
	Scholarships, stipends and other educational concessions.	See Item 11(E).
K.	Dietary and other incidential charges on account of settlers. placed in lock-up in all the Settlements	Rs. 200/- a year.

(2) Powers of District Magistrates

The following District Magistrates may incur expenditure as shown beyond upto the limits mentioned :

(a)	District Magistrate. Guntur. Kurnool and Nellore	
	Maintenance of the following classes of inmates in the Ex- Criminal Tribes Settlements under their control, subject to the proviso that such inmates have no relative in the settlementable, and by the custom of the country bound to support them :	Rs. 4/- a month for each person who can do no work at all and Rs. 2/- for each person who can do some work.
	(i) idiots and lunatics,	
	(ii) cripples.	
	(iii) blind persons, and	
	(iv) all persons who from age or physical infirmity are	

(1)	(2)	(3)
	incapable of earning their living.	

Note : —When, on account of the temporary disablement of the bread winner, a family which would otherwise support itself is unable partly or wholly to do so, the District Magistrate should classify the members of the family and fix the period for which help is to be given.

(A) Conveyance and escort charges.

The Inspector-General of Prisons may incur expenditure on travelling allowance and other incidental expenses at the rates prescribed in Rule 503 of the Prison and Reformatory Manual, Volume II, for "C" class convicts, in sending female prisoners convicted of infanticide detained in the rescue homes maintained by the Salvation Army to their native places on their discharge from those rescue homes.

(B) Maintenance.

The Commnr. of Police in Hyd. city and District and Sub-divisional Magistrates in the mufassal may sanction expenditure on the maintenance of strangers and indigent persons, and on travelling allowances granted to destitute persons to enable them to reach their destinations. The daily batta for the maintenance of each destitute person should not exceed the following rates :

	Hyderabad City ***Rs. P.***	***Mufassal*** ***Rs. P.***
Europeans	2.00	1.50
Anglo-Indians and Indians	1.00	0.75

The bill should be supported by a memorandum showing the number of persons of each class, the period for which and the rate at which the allowance was granted and particulars as to the stations and distances travelled when expenditure on travelling is incurred.

6. European vagrants Charges on account of.

The State Government bear charges incurred on account of European vagrants for any period prior to the date on which the vagrant signs an agreement in each case under Sec. 17 of the European Vagrancy Act, 1874 (India Act IX of 1874) The charges will be incurred in the following circumstances.

(1)	(2)	(3)
		(i) When the vagrant immediately after declaration as such), is kept in the custody of the police till he is sent to the place of work or the workhouse (which involves no journey), and (ii) when the vagrant is sent to the Govt. work house or place of work. The Commisioner of Police in Hyderabad City and District Magistrates in the mufassal may incur expenditure on account of European vagrants subject to the following maximum limits per day : ***Rs.P.*** (1) Subsistence allowance for each vagrant in the City. 125 (2) Subsistence allowance for each vagrant in the mufassal. 1.00 (3) Dieting charges for each European vagrant sent by rail 3.2 A vagrant should be conveyed to the woi house or place of employment by the Ic est class of accommodation available mail or passenger train.
7.	**Examination Charges :-** Government Examination	
	(A) Remuneration to examiners.	(1) The payment of remuneration to examiners is governed by the rules and orders made by the Govt. regarding the examinations. No question of payment arises ordinarily in the case of a Govt. servant in connection with examinations forming part of his ordinary duties, e.g.. when a professor or a teacher examines the students of his own institution in order to test their progress or fitness for promotions etc. Similarly. No question of payment arises when a Govt. servant is required to examine his departmental staff to test their efficiency, etc. The question of payment arises ordinarily only when persons not in Govt. service have to be employed in special cases as examiners

(1)	(2)	(3)
		and in the case of Govt. servants, only when the payment of remuneration is permissible under the subsidiary rules under Fundamental Rule 47. (2) Where the payment of remuneration is recognized under the rules pertaining to any examination, it should be regulated by the detailed scales and conditions laid down by the Govt. in each case. (3) Bills for remuneration are payable only on the signature or countersignature of the officer authorized to sanction it or on the authority of the order sanctioning it duly communicated by the sanctioning authority Bills relating to examinations under the control of the Commur. for Govt. Examinations should be signed or countersigned by the Secretary to the Cominnr. for Govt. Examinations. Special attention should also be paid to the instructions in Article 117(b) regarding bill payable to individuals who are not Government servants. (4) The authority sanctioning the remuneration is responsible for seeing that the scales and conditions prescribed by the Govt. are observed in each case [See also subsidiary Rule 19(iv) under Treasury Rule 16].
(B)	Remuneration to Supdts., clerks & persons appointed to dictate passage for shorthand test (in connection with the examinations conducted by the Commissioner of Government Examinations.	The Dist. Educational Officer will be responsible for seeing the scales and conditions prescribed by the Govt. are observed in each case. The amount of remuneration and contingent expenditure may be drawn in the prescribed form of a bill of contingent charges connected with the examination which will be countersigned by the District Educational Officer.
(C)	Contingent expenditure at examination centres constituted by the Commnr. for Govt. Examinations, A.P. Hyderabad.	

Note :- The Rules under this item relates only to the examination conducted by the Commissioner for Government Examinations. The payment of remuneration in other eases is governed by the orders issued from time to time.

(1)	(2)	(3)
	Serial No. 7(B) in Appendix 15 is substituted and also (C) clause is added and Issued as C.S.No. 3/76 to Andhra Pradesh Financial Code, Vol. II in G.O.Ms.No. 88, dated 27-2-1976].	
8.	**Exhibitions :—**	
(A)	Agricultural Department	The Director of Agriculture may incur expenditure upto a limit of Rs. 2.000/- a year in connection with the participation of the Agricultural Department in exhibitions held in the State. The Director of Agriculture and Fisheries may sanction expenditure in connection with the Farmer's Day celebrations upto a maximum of Rs. 50/- per half year in each case. [Memo.No. 16411/Exp-C/56-3, Fin., Dt. 23-8-1956] The Dy. Director of Agriculture may sanction expenditure upto a max. of Rs. 500/- a year for the whole division in connection with Agricultural shows and exhibitions held in the division. The expenditure on prizes awarded to the winners in ploughing competitions held in connection with agricultural exhibition should not exceed Rs. 20/- for each exhibition, and the total expenditure should not exceed Rs. 100/- a year. The Gazetted Asst. to the Headquarters, Dy. Director of Agriculture may incur expenditure not exceeding Rs. 5/- a year for replacing the agricultural exhibits in each of the museums to which such exhibits have been or may be supplied.
(B)	Forest Department.	The Chief Conservator of Forests may incur expenditure not exceeding Rs. 1,000/- at a time in each case and upto Rs. 3,000/- in all per annum in connection with the participation by the Forest Dept. in exhibitions held in the State. [Memo.No. 8908/277/Accts./64-6, Dt. 27-9-1965]
(C)	Industries & Commerce Dept.	In connection with exhibitions held in the State, the Director of Industries & Commerce may incur expenditure up to a maximum of Rs. 3,000/- a year for industrial exhibits and upto a maximum of Rs. 500/- a year for fisheries exhibits. The Director of Industries and Commerce may incur an expenditure not exceeding Rs. 15/- a year for replacing fisheries exhibits in each of

(1)	(2)	(3)
		the museums to which such exhibits have been or may be supplied. The Regl. Assistant Directors of Fisheries may incur contingent of expenditure not exceeding Rs. 25/- at a time in connection with each exhibition within their jurisdiction.
(D)	Public Health Department.	The Sanitary Engineer to Government may incur expenditure upto a maximum of Rs. 25 0/- a yea in connection with the National Health and Baby Week Exhibition and the construction, overhauling and painting of model exhibits on water-supply, drainage & sanitation. The Director of Public Health may incur expenditure upto a maximum of Rs. 250/- a year in connection with the participation of the Rural Sanitation staff in the Health Week Exhibitions conducted in their respective districts, subject to the condition that the expenditure on account of any one unit should not exceed Rs. 50/-. He may also incur expenditure upto a maximum of Rs. 150/- a year on the Health Week Celebrations in the three Agency Health Inspectors' ranges of Elwinpeta, Chintapalli and Nugur. subject to the condition that the expenditure on account of each unit should not exceed Rs. 50/-. He may also incur expenditure up to a maximum of Rs. 250/- a year in connection with the opening of nutrition sections in health exhibitions, subject to the condition that the expenditure does not exceed Rs. 50/- on any one occasion.
(E)	Animal Husbandry.	The Director of Animal Husbandry may incur or sanction expenditure upto a limit of Rs. 5,000/- at a time in each case in connection with exhibition and Cattle Shows maximum limit Rs. 35,000/- per annum. [Memo.No. 3286/585/Accts./69-4, Dt. 28-1-1971]
(F)	Electricity Department.	The Chief Engineer for Electricity, the Chief Operation Engineers and Superintending Engineers of Operating System may incur expenditure on commercial propaganda and demonstration of any nature upto Rs. 3,000/- subject to

(1)	(2)	(3)
		budget provision, Rs. 250/- and Rs. 100/- respectively in each case.
(G)	Fisheries Department.	The Director of Fisheries may incur expenditure upto Rs. 500/- a year on Fisheries Exhibitions and Rs. 15/- a year in replacing fisheries exhibits in each of the museums. Dy. Director of Fisheries may incur an expenditure upto Rs. 100/- a year on Fisheries Exhibitions. [Govt.Memo.No. 56179/1799/Accts. 62-2, Dt. 19-9-1962]
(H)	Labour Department.	The Commissioner of Labour may sanction expenditure not exceeding Rs. 2,000/- per annum for participation in the Industrial and other exhibitions within the State. In case where the expenditure exceeds Rs. 2,000/- the Commissioner of Labour should approach the Government for sanction of extra amount of expenditure. [Memo.No.988/Accts/67-6, Dt.1-3-1968]

"State Editor may sanction expenditure not exceeding Rs. 10,000/- per annum for participation in the Book Exhibitions and Fares within the country subject to the availability of budget provision." [G.O.Ms.No. 256, Fin. & P1g. Dept., Dt. 18-9-1986].

9. Fees for services rendered :-

(A)	Examiner of Questioned Documents.	When an opinion is obtained from the Examiner of Questioned Documents, the prescribed fee for his services is payable to the Central Govt. When the Examiner or his assistant is required to give evidence in a Court, whether on behalf of the Govt. or on behalf of a private party, the travelling allowance of the officer and his staff is also payable to the Central Government. The Dy. Inspector-Genl. of Police is authorised to obtain the opinion of the Govt. Examiner of Questioned Documents without the sanction of the Govt. subject to the following conditions (1) Consultation should be restricted to really important cases; (2) each case should be personally examined by the Dy. Inspector-Genl., who should satisfy himself that expert opinion is absolutely necessary; and

(1)	(2)	(3)
		(3) the Dy. Inspector-Genl. should forward to the Govt. by the 15th January and the 15th July of each year a statement showing :— (a) the number of cases in which he requisitioned the services of the Government Examiner of Questioned Documents in the previous half-year; and (b) the reasons for requisitioning his services in each case. Other executive authorities should requisition the services of the Examiner or his assistant only in important cases and with the sanction of the Government in each case. There is, however, no restriction on references ordered by Courts. The Commissioner of Police may obtain the opinion of the Examiner of Questioned Documents without the sanction of the Govt. subject to the three conditions referred to above. ***Explanation*** :—Reference made by a Court *Suo moto* in civil cases to which the State is not a party will be deemed to be cases from private parties.
(B)	Interpreters.	See Rule 68 of the Criminal Rules of Practice, 1931.
(C)	Medical Inspection of students.	(1) Medical inspection is confined to the College Department of Govt. Arts Colleges, for men and women. (2) Fees not exceeding seventy-five Paise for every first inspection of a student and thirty- seven Paise for each subsequent inspection should be paid to the medical officers who carry out the inspections. A fee of Re. 1/- for each medical inspection should be collected from each student in the Junior Intermediate or the Junior B.A. Class who may be required to undergo medical inspection. (3) The expenditure should be incurred only with the previous sanction of the Director of Public Instruction.

(1)	(2)	(3)
		The bill for the fees payable to medical officers (drawn on A.P.T.C. Form 40) should contain the names of the officers to whom the amounts are to be disbursed and should also be supported by a certificate that no previous claim has been made on the same account and that the fees recoverable from students have been recovered and credited to the Government.
(D)	Medical treatment of emergent cases in sub-jails.	The Jail authorities may pay a consolidated remuneration of Rs. 5/- a day to honorary and private medical practitioners for treatment, the grant of medical certificates, if any, and the travelling expenses for journeys to and from sub-jails for the treatment of serious cases in sub-jails in emergencies during the absence of paid medical officers-in-charge of the institutions. If the services of honorary medical officers who are appointed to paid posts in Govt. medical institutions and are in receipt of honoraria are utilised for the purpose, they should be allowed only the actual expenses incurred for the journeys to and from the jails.
(E)	Pleaders, etc.	(i) The fees payable to Govt. Law Officers in Hyderabad City are regulated by the standing orders issued by the Government. (ii) The fees payable to mufassal Govt. Pleaders and Public Prosecutors and to Private pleaders and pakils engaged on behalf of the Govt. are also regulated by the scales laid down by the Govt. and embodied in the Criminal Rules of Practice and B.S.O. No. 97.

Note 1 :- For purposes of audit, a certificate to the effect that the fees paid are not in excess of the fees which the officer drawing or counter-signing the bill is authorized to pay should be attached to the bill for fees.

Note 2 :—When a District Magistrate engages a private pleader to conduct a prosecution, the bill for fees should be supported by a certificate in the following form :

"I certify that it was most inconvenient in the public interests for the Public Prosecutor or the Prosecutor or the Prosecuting Police Inspector to attend at the hearing and that the case could not regard to the public interests be postponed".

		(iii) Legal Assistant to Govt. servants (other than Police Officers) for defence of cases instituted against them :-

(1)	(2)	(3)
		(a) The sanction of the Govt. or any other competent authority to which the power has been delegated should be obtained to defend at the public expenses, a civil suit instituted against a Govt. servant in respect of any act done in his official capacity.

Note :—The following authorities have been empowered to accord sanction for the defence of Government servants under their control on civil cases when the fee of the lawyer who may be engaged for the defence in each case is not likely to exceed the limit noted against them. They may also sanction fees, not exceeding the regulation fee and subject to the limits noted against them, to private counsel engaged for the defence in such cases.

	Rs.
Board of Revenue	500
Transport Commissioner	500
Chief Engineers Chief Conservator of Forests Director of Agriculture Director of Industries & Commerce	30
Registrar of Co-operative Societies State Port Officer Director of Animal Husbandry. [Memo.No. 32786/585/Accts./69-7, Dt. 9-1-1974]	
Commissioner of Labour	200

[See also Item I (b) in Part B of Appendix 23]

[Memo.No. 1 95211328/Accts./70-5, Dt. 9-2-1971]

(b) When a criminal charge not falling under Section 197 of the Code of Criminal Procedure is brought against a Govt. servant, the District Magistrate in the mufassal or the head of the department in Hyd. City may, if the fee of the lawyer who may be engaged for the defence is not likely to exceed Rs. 25/- a day or Rs. 150/- for the whole case, decide whether the defence shall be undertaken at the expense of the Govt. or not. If the fee is not lieky to exceed the above limits but the District Magistrate and the head of the office disagree regarding the defence of the Govt. ser-

(1)	(2)	(3)
		vant the District Magistrate or the head of the department, as the case may be, shall instruct the appropriate legal adviser of the Govt. to appear for the accused Govt. servant in the initial proceedings and request the Court to postpone the further hearing of the case pending a decision by the Govt. as to whether he should be defended at the expense of the Govt. or not.

Note : —All District Magistrates in the mufassal, the Transport Commissioner at Guntur and all heads of departments in Hyderabad City have been empowered to sanction fees to private counsel engaged for the defence of Government servants in criminal cases at rates not exceeding the rates payable to Public Prosecutors in the mufassal and subject to a maximum of Rs. 150/- for each case. [See also in Item I (c) in Part B, Appendix 23.]

(c) The Dist. Magistrate or the head of the Dept. who has power to sanction the defence of a Govt. servant may also sanction the payment of incidental expenses upto a limit of Rs. 50/-. The sanction of the Govt. should be obtained if the incidental expenses exceed Rs. 50/-.

Note 1 : —When an order sanctioning the defence of a Government servant in any civil or criminal proceeding has been passed under the rules, the Government may, after the conclusion of the proceeding, for sufficient cause, cancel or revise such order.

Note 2 :—If, in a civil or criminal proceeding instituted against a Government servant the Court decides in his favour but an appeal is filed or other proceeding taken to secure a reversal or modification of the decision, the question whether such appeal or proceeding should be resisted at the cost of the Government should be decided in accordance with the rules issued by the Government.

Note 3 :—If the Government servant wins the cases and costs, damages or compensation (whether as personal solutium or not) or is awarded to him, the expenditure incurred by the Government up to the limit of such costs, damages or compensation should be refunded by him.

(d) For purposes of audit, the certificate prescribed in Note I under Rule (ii) above should be attached to the bill for fees, if any.

(iv) The special rules regarding the defence of Police Officers on civil or criminal proceedings are contained in Police Standing Orders, No. 79 and 80.

(v) *Proceeding against legal practitioners:-*
The High Court is authorised to incur an

(1)	(2)	(3)
		expenditure not exceeding Rs. 1,500/- a year towards fees to Advocates engaged to conduct enquiries under the Indian Bar Councils Act, 1926 (Indian Act XXXVIII of 1926) into the conduct of legal practitioners in cases which are taken up by the High Court without a complaint, or in which the complainant fails to appear before the tribunal or in which the District Judge thinks it desirable to proceed with the enquiry.
(F)	Post-mortem examination.	(1) The payment of fees, if any, to Govt. servants for examining corpses or wounded persons is regulated by the subsidiary rules and orders under Fundamental Rule 47— See also the Civil Medical Code and the Animal Husbandry Department Manual. (2) District Magistrates are empowered to sanction a fee not exceeding Rs. 10/- in each case for postmortem or other examination conducted by veterinary assistants attached to private Veterinary Institutions where such assistants are not Govt. servants borne on the cadre of the Animal Husbandry Dept. When however, the veterinary assistant attached to a private institution is a Govt. servant borne on the cadre of the Animal Husbandry Dept. for whom no fee is admissible under the rules, the Dist. Magistrate may sanction the payment from State revenues of any expenditure actually incurred by the private institution out of its funds in connection with such an examination subject to a maximum of Rs. 5/- in each case. (3) District Supdts. of Police may sanction the payment of fees to Honorary Medical Officers appointed to Govt. Hospitals and medical practitioners appointed by local bodies to hold charge of their certificates issued by them at the instance of the Police, subject to a maximum of Rs. 4/- for each certificate and also subject to the following conditions [Govt.Memo.No. 60742/1936/Acets.163-11, Dt.19-11-1964]

(1)	(2)	(3)
		(a) [Omitted]. (b) that the Director of Medical Services should be consulted if it is proposed to make considerable reduction in the fee for any medical certificate on account of the obscure use of medical terms or any other defects suspected by a Court or the Police in the certificate as to which only a medical authority can give an authoritative judgment. [Govt. Memo.No. 6742/1926/Accts./63-l1, Dt. 19-11-1964]
	[See also Appendix 3 to the Andhra Pradesh Account Code, Vol. I]	
(G)	Certificate of wound and drunkenness.	Distnct Supdt. of Police may sanction the payment to the Private Registered Medical Practitioners including Rural Medical Practitioners and Honorary Medical Officer-in-charge of Medical Institutions of fees for granting certificates for wound and drunkenness at the rate of Rs. 10/- and Rs. 4/- respectively for each certificate is sued by them on requisition sent by the Police. [Memo.No. 49836/1646/Accts./63-1, Dt. 29-7-1963] Requisitions for medical certificates should not be sent to Rural Medical Practitioners except in very special cases. [Memo.No. 60742/l936/Accts./63-11, Dt. 19-11-1964]
(H)	Security Printing Press(Nasik Road).	When the officials of the Security Printing Press, Nasik Road, are summoned to attend courts of law as expert witnesses in note forgery cases and cases regarding the fraudulent use of stamps, their pay for the period of absence from their headquarters and the travelling allowance due to them should be debited to State funds. The fees on this account deposited in the courts should be credited to the Govt. as miscellaneous receipts of the courts concerned.
10.	**Social Welfare Department Ameliorate measures :—** [See also Item 4].	
(A)	Grants to Co-op. Societies towards the cost of clerical assistance.	The Registrar of Co-operative Societies may sanction grants to selected Co-operative Societies formed among the communities eligible for

(1)	(2)	(3)
		help by the Social Welfare Dept. and for societies composed of members of backward communities towards the cost of part-time and full- time clerks employed to write up their accounts, subject to the following conditions :— (i) the maximum grant to each society should not exceed Rs. 30/- per mensem; (ii) the grants should not be continued to one and the same society for a period of more than 3 years; (iii) the grant should be made only to really good societies which are likely to be pulled up and put on a firm basis by the provision of clerical assistance and which will utilise such clerical assistance; for the improvement of their economic position either by providing subsidiary occupations for their members or by the extension of other non- credit activities and the grants should be stopped for societies which fail to respond satisfactorily within a reasonable time; (iv) each society receiving help should be required to meet a portion of the cost of the clerical assistance with reference to its financial position and the grant to it would be limited to such portion of the cost as cannot be met by it from its own funds. The Registrar will have discretion to divert to societies for Harijans and other eligible communities any unspent balance from the grant sanctioned for societies consisting of members of the backward communities. He will also have discretion to make changes in the societies selected for payment of these grants and also to vary the amount of grants, as circumstances may require.
(B)	Grants for fees, books, clothing, etc.	The Director of Social Welfare may sanction grants upto a maximum of Rs. 200/- a year in each case and subject to a total limit of Rs.5,000/- a year, to deserving students belonging to communities eligible for help by the Social Welfare Dept. studying in public educational ins-

(1)	(2)	(3)
		titutions as defined in Rules I and 2 of the A.P. Educational Rules, to enable them to meet the expenses connected with their fees, books, slates and other equipment required for their study and, in the case of the poor students among them, also clothing, etc. Collectors of districts in which a Social Welfare staff is working may also exercise the above powers within the limit of the funds allotted to them.
(C)	Miscellaneous expenditure.	(1) The Director of Social Welfare may incur non-recurring expenditure upto a limit of Rs. 5,000/- in each case on miscellaneous measures connected with the welfare of the communities eligible for help by the Social Welfare Dept. such as the Construction of pathways, wells and latrines, raising the levels of house-sites and propaganda work for the improvement of the condition of the above communities. The Collectors of districts in which Social Welfare staff is working may also incur similar expenditure upto a limit of Rs.2,500/- in each case.

Note :—The above powers shall be restricted to grants for specified objects. Grant for general purposes without specifying the objects will be sanctioned only by the Government.

(2) Collectors of districts in which no Social Welfare staff is working may sanction nonrecurring expenditure on well works upto a limit of Rs. 2,500/- in each case.

(3) The Director of Social Welfare may issue administrative sanction and incur expenditure towards minor works in respect of constructions and repairs to school buildings subject to availability of funds.

(4) The Collectors of Districts in which a Social Welfare staff is working may also incur expenditure upto Rs. 5,000/- for construction and upto Rs. 2,000/- for repairs of School Building.
[Memo.No. 73777/43/Accts./67-5, Dt. 20-2-68].

(1)	(2)	(3)
(D)	Scholarship etc.	The Director of Social Welfare may sanction the following kinds of assistance:—
1.	Scheduled castes, Scheduled tribes and other eligible communities and backward classes eligible for help by the Social Welfare Dept.	(a) Scholarship for ordinary education: (i) The rates of scholarships will be as shown below :

Note :—Non-residential scholarships intended to cover expenditure on schools or college fees, special fee and Books etc., yearly value of scholarship if the pupil pays.

	No. fees	***Half fees***
Elementary Schools :		
Standard IV	6.00	8.00
Standard V	6.00	9.00
Standard VI	9.00	13.50
Standard VII	12.00	17.25
Standard VIII	12.00	18.00
Secondary Schools:		
Class IV and V	6.00	11.00
Forms I and II	18.69	29.69
Form III	18.69	29.69
Forms IV to VI	32.00	53.00
Colleges :		
Intermediate -		
Junior	46.69	92.69
Senior	34.69	80.69
B.A., B.Sc., and (Hon's) Classes:		
Junior	58.87	115.37
Senior	43.44	104.44

(ii) The rates of residential scholarships for form IV and above will be fixed after taking into account the lull Lodging and Boarding charges in the respective hostel and the amounts intended for fees, if any, special fees, purchase of books, etc. The rates of residential scholarship forms I to III will be Rs. 150/- p.a.

Note (1) :—Pupils belonging to backward classes are granted scholarships in elementary and secondary schools.

(1)	(2)	(3)

Note (2) :—Non-residential scholarships to pupils belonging to eligible communities studying in Classes IV and above in elementary and secondary schools are granted by the Collector.

Note (3) :—The Director of Social Welfare may grant one Residential scholarship every year to a student of the scheduled caste and one to a student of the backward classes studying for he M.A. Course at the following case.

Boarding and lodging charges at the rate of Rs. 50/- per month for 9 months plus Rs. 200/- for books and Rs. 60/- for tuition fee. [Memo.No. 49209/Exp-c/55-l , Fin. Dt. 27-9-55]

(iii) Scholarships for Postgraduate studies in M.A. or M.Sc. courses.

Three non-residential or residential scholarships will be awarded to deserving students for postgraduate studies in M.A. or M.Sc. Course. The rates of scholarship will be based on actual requirement for education including tuition fees, cost of books etc., in each case and in no case will exceed Rs. 200/- per annum in the case of non-residential scholarships. In the case of residential scholarships an extra amount for actual boarding and lodging charges will be sanctioned.

(a) Scholarships for B.Com. (Hons.) course.

Non-residential scholarships of the value shown below will be awarded to students of the eligible communities studying for the B.Com. (Hons.) course.

(a) First year Rs. 23.50 for books and special fee.

(b) Second year Rs. 23,50 for special fees only.

(c) Third year Rs. 23.50 for special fees only.

Note :—The non-residential scholarships will be converted into residential scholarships in deserving cases.

(b) Non-residential scholarships of the value shown below will be awarded to students of the eligible communities taking the Postgraduate and Honours Courses.

Name of the courses	*Duration of courses*	*No. Fee Rate*	*Half Fee Rate*
(1)	(2)	(3)	(4)
1. B.A. (Hons)	3 years	142.12	232.12
2. B.Sc.(Hons.)	3 years	187.12	277.12
3. B. Pharm.	3	193.12	283.12
4. M.Com.	2	143.12	283.12
5. M.A.(Hons.)	2	210.00	210.00
6. Ph.D.	3	210.00	210.00

(c) Scholarships for commercial and professional education :—

(i) Non-residential scholarships to cover fees on account of tuition, special fees, etc.,

Number of Scholarships	*Nature of Scholarships*	*Period of course*	*Annual value of Scholarships*
(1)	(2)	(3)	(4)
10.	Commercial Scholarship for pupils learning book-keeping, theory and Practice of Commerce, Banking, Commercial Geography, Shorthand and typewriting.	9 months a year.	Rs. 36/- a year.
11.	Compounders training course in recognised training centres.	12 months.	Rs. 35/- each where the pupil has to pay half fees, Rs. 20/- each where a pupil has to pay no fees.

(1)	(2)	(3)
Pre-professional Medical Course	One Year	Tuition fee Rs. 180/- and Special Fee Rs. 22/-. (i) Rs. 112/- (Rs. 90 half fee plus Rs. 22/- Special Fee) for Backward Classes. [Memo.No. 33604/964/Accts.65-6, Dt. 26-3-1968]. (ii) Rs. 22/- Special Fee for Scheduled Castes, Tribes & Harijan Converted as they are exempted from Tuition fee

(1)	(2)	(3)	(4)
No limit	M.B.B.S. Medical College.	I Year	Special fee of Rs.14/- for essential books Rs.250/-
		II Year	Special fee of Rs.14/- for (cost of essential books is already in the I year).
		III Year	Special fees of Rs.14/- for essential books Rs.300/-
		IV Year	Special fees of Rs.14/- for essential books Rs.300/-. This amount is not included in the III year.
		V Year	Special fees of Rs.14/- (cost of essential books already included in the IV year).

Note :—The residential scholarships sanctioned to the student studying in the III and 1V and final year M.B.B.S., course will be tenable for the actual period of their stay in the hostels for attending to their studies in their respective colleges and examinations instead of 0 months in a year.

No Limit	Sanitary Inspector	I Year	Rs.60/- each for books & Rs.8/- for special fees.
Pre-Professional Engineering Course (B.E. Course)		One Year	Tuition fee Rs.180/- & Special Fee Rs.20-75P. (i) P.s. 110-75 P (P.s. 90/- Tuition Fee plus Spl. Fee Rs. 20-75 P. for Backward Classes). (ii) Rs. 20-75 P. Spl. Fee for Scheduled Tribes, Castes & Harijan Converts as they are exempted from tuition fee. [Memo.No. 33604-B/Accts./65-6, Dt. 26-3-1968]
No Limit.	B.E.Course (Engg.)	4 Years	Rs.123.00 each for books and for special fees.
3	Vidwan Course.	4 Years	Rs.25/- each per year at no rate.
4	Pandits Training Course	1 Year	Rs.10/- each.
No Limit.	L.I.M. (School of Indian Medicine)	4 Years	Rs.100/- for books and Rs.8/- per annum for special fees.

(1)	(2)	(3)	(4)
No Limit.	G.C.I.M. Course (College of Indian Medicine)	5 Years.	No Fees rate 1 year Rs.208. (No fees rate Rs.200/- for books and Rs.8/- for Special Fees II to V year Rs.108/-). No fee rate each year (Rs.100/- for books and Rs.8/- for special fees) Half fee rate.
		I Year	Rs.283/- half fee rate (Rs.200/- for books Rs.8/- for Special fee and Rs.75/- for half fee)
		II to V Year	Rs.183/- half fee rate (Rs.100/- for books, Rs.8/- for Special fee and Rs.75/- for half fee)
Note :- The non-residential scholarships will be converted into residential scholarships in deserving cases.			
No Limit.	Apprentice Physicians Course in the School of Indian Medicine.	9 months for men students & 11 months for women students.	Rs.8/- for special fees for the entire course.
Pre-professional Veterinary Course, B.V.Sc.,		One Year.	Tuition Fee Rs.186/- and special Fee Rs.76/- (ii) Rs.169/- (Rs.93/- Tuition fee and Rs.76/- Special Fee) for Backward Classes. [Memo.No.33604-B/964/Accts./165-6, dt.26-3-1968] (iii) Rs.76/- special fee for Scheduled Castes, Tribes & Harijan converts as they are exempted from Tuition fee.
No Limit.	B.V.Sc. Course (Veterinary)	4 Years	Rs.163.75 each (Rs.150/- for books and Rs.13.75 for spl.fee).
3	B.T. or B.Ed., Course	1 Year	Actual requirement subject to a maximum of Rs.190/- towards cost of books & special fees etc. In the case of residential scholarships the actual boarding & lodging charges will be sanctioned in addition to non-residential scholarships.

(1)	(2)	(3)	(4)
16	Law Course	3 Years	First year F.I. Rs.71/-. No fee rate Second B.L. Course Rs.93/-. No fee rate. Third Year Apprentice course Rs.52/-. No fee rate.
13.	For Harijans and 3 for Scheduled Tribes including Yerukulas, Yenadis other Backward Classes, etc.		
5	Law Preliminary	1 Year	Rs.59/- each per annum for eligible communities Rs.149/- each per annum for Backward Classes. [Memo.No.45873/Accts./60-1, Dt.14-5-1960]

Note : —The value of scholarships will be increased by an amount equal to the actual tuition fees, if any that the student concerned has to pay.

2	Diploma in Medical Radiology & certified Radiological Assistant Course.	1 Year	D.M.R.C.R.A. course, At no fee rate Rs.50/- Rs.150/- at Half rate.
4.	Co-op training and education in the Co-op. Institute for each of the Co-op. Institutes at Rajahmundry and Anantapur.	9 months.	(a) Tuition fees for the whole course at Rs.50/- each. (b) Boarding and lodging charges for 9 months at Rs.30/- p.m. (each).

Note —The utilised scholarships of one institute will be utilised in another institute.

2	M.S.Course	2 Years	Rs, 80/- each at half fee rate for the whole course. The non-residential scholarship will be converted into residential scholarships.
4.	Diploma course in Politics and Public Administration.	2 Years	Rs. 160/- for the 1st year only for the purchase of books. The nonresidential Scholarships will be converted into residential Scholarships.
2.	Training in Fruit canning and preservation at the Fruit Research Station, Codur.	3 months	Rs. 25/- p.m. will be awarded to Harijan candidates selected for training towards the expenses of their boarding & lodging and for the purchase of notes, books, etc.

(1)	(2)	(3)	(4)
			Special fees and cost of books for the first year Rs. 120.50, Special fees and cost of books for the 2nd year Rs. 20.50, Special fees and cost of books for the 3rd year Rs. 20.50, at no fee and cost of books for the I year P.s. 237.50. Half- fees, Special fees and cost of books for the II year Rs. 137.50. Half fees, special fees and cost of books for the III year P.s. 137.50.
6.	Training in Sericulture.		Residential scholarship of Rs. 150 each to pupils belonging to eligible communities. (ii) Residential scholarships to cover hostel charges, tuition fees, cost of clothing and other equipments, etc.
No limit.	Physical education scholarships for pupils seeking the diploma or special certificate course in the Y.M.C.A. College of Physical Education, Saidapet, Madras.	10 months in a year.	(i) Diploma course of Rs.650/-. (ii) Special certificate (Higher Grade) P.s. 63 0/-. (iii) Government certificate (Lower Grade) Rs. 600/-. (2) The selection of pupils for apprenticeship in the mufassal workshops mentioned above will be restricted to residents of the districts in which the workshops are situated. ***Rate*** :—The annual value of the scholarships in their cases are as follows Rs. 60/- a year if living at home and getting no pay from the employer, if living away from home & getting pay from their employer. Rs. 90/- a year if living away from home and getting no pay from their employer.

(1)	(2)	(3)	(4)
			Rs. 30/- a year if living at home & getting pay from their employer. (iv) Thirty-five non-residential scholarships to cover cost of books, special fees, etc., to pupils studying in the institutions recognised by the Director of Industries & Commerce, Andhra Pradesh. The maximum value of the scholarships will be as follows :— Year of Course. ***Rs.*** I Year — 18 II Year — 24 III Year — 36 IV Year — 60 V Year — 90

Note :- The scholarships will be granted after taking into consideration, the tax concessions under Rule 92 of the Andhra Pradesh Education Rules.

			In addition, a non-recurring bonus calculated at Rs. 6/- for each year of the course during which the pupil was a scholarship holder and subject to a max. of Rs. 30/- will be paid to him on his satisfactorily completing the course. Claims for bonus should be made within a period of 12 months after completion of the course. The scholarships will be awarded to pupils selected for training as apprentices in the Public Works Dept. Workshops one each at Vijayawada and Dowleshwaram.
	Midwifery scholarships	18 months	Initial lumpsum allowance for books & uniforms, Rs.75/- monthly rate of stipend Rs. 18/- of monthly rate of D.A. Rs. 18/- Dhoby allowance Rs. 1.75 p.m.

(1)	(2)	(3)	(4)
	Pre-professional Course, B.Sc., Agriculture	1 Year	Tuition fee Rs.14/- and Special fee Rs.28.75 (i) Rs.100.75 (Rs.72/- tuition fee plus Rs.28.75 special fee) for Backward Classes. [Memo.No.33604-B/964/Accts./65-6, Dt.26-3-1968] (ii) Rs.28.75 towards special fee for Scheduled Castes, Tribes and Harijan converts as they are exempted from tuition fee.
	B.Sc. Agriculture	3 Years	Maximum of Rs.50/- per month towards boarding and lodging charges, etc.
	(a) Diploma in Domestic Science. (b) Teachers Training Diploma in Domestic Science.	2 Years 1 Year	1. Tuition Fees Rs.72 per annum. 2. Fees charges for practicals Rs.60/- per annum-Rs.5/- per month. [Memo.No.45121/Accts./61-1, Dt.17-7-1961] 3. Cost of books Rs.184/- for the entire course Rs.36/- for backward classes, scheduled castes, scheduled tribes are exempted from payment of tuition fees.
	(c) Diploma in Co-operation.	1 Year including 2 or 3 months practical training.	Tuition fee Rs.100/- and Special fee Rs.45/- for the whole year. (i) Rs.95/- (Rs.50/- towards Spl.fee) for Backward Classes. (ii) Rs.45/- towards special fee for Scheduled Castes, Tribes and Harijan converts as they are exempted from tuition fees.
No limit	Course in Printing, Sculpture & Commercial Art & Crafts, Vizianagaram.	3 Years	Boarding and lodging charges at Rs.40/- p.m. & Rs.30/- per year towards tuition fees. [Memo.No.72150/Accts./59-5, Fin, Dt.21-5-1960]

(1)	(2)	(3)	(4)
	Mining Engineering	3 Years	Tuition fee Rs. 75/- per annum in the institution and 1 year post Diploma training in recognised mines. Minimum qualification required : S.S.L.C. passed with Composite Mathematics. Actual period of stay in the institution in a year 10 months. [Memo.No. 45422/Accts./61-l, Dt. 17-7-1961]
	(d) Master of Business administration,	2 Years	Tuition fee Rs. 180/- and special fee Rs. 45/- per year. (Rs. 60/- tuition fee per term for 3 terms. (i) Rs. 135/- (Rs. 90/- towards half tuition fee plus Rs. 45/- for special fee of Backward Classes). (ii) P.s. 45/- towards Special fee or scheduled castes, tribes and Harijan converts as they are exempted from tuition fee.
	(e) Pre-professional Course in Bachelor of Pharmacy, Bachelor of Technology, Agril. Medical, Engineering, Veterinary,	4 Years.	Tuition fee P.s. 150/- for the first year and Rs. 180/- for the subsequent 3 years and Special Fee Rs. 90/-. (i) P.s. 165/- (Rs. 75/- half tuition fee plus Rs. 90/- Spl. fee) for first year & Ps. 180/- (Rs. 90 half tuition fee plus (Rs. Spl. fee) for Backward classes. (ii) Rs. 90/- towards special fee for Scheduled Castes, Tribes and Harijan converts as they are exempted from tuition fee.
	Pre-professional Veterinary Course B.V.Sc.	1 Year	Tuition fee P.s. 186/- and special fee Rs. 76/-. (i) Ps. 169/- (Ps. 93/- tuition fee and Rs. 76 special fee for backward classes). (ii) P.s. 76/- special fee for scheduled castes, tribes & harijan

(1)	(2)	(3)	(4)
			converts as they are exempted from tuition fee. [Memo.No. 33604-B/964/Accts./ 65-5, Dt. 26-3-1968]
	(f) M.D. Course.	2 Years Course.	Tuition fee Rs. 1201- for each year Spl. fees payable to the hospital. Rs. 1. As a senior house physician per year 240 2. University Lecture fee 100 3. University Registration fee 50 *Total* 390 No half fee concession for backward classes.
	(g) Bachelor of Technology (Chemical Engineering).	5 Year after pre-University	Tuition fees and special fees. (a) Rs. 180/- toward tuition fee for all those who are studying 4 yrs, after Intermediate or Pre-professional Course Exmn. (b) Rs. 150/- in 1st year & Rs. 180/- in each subsequent 4 yrs. in respect of P.U.C. passed candidates. (c) Special fee Rs. 90/- per each year. (i) Rs. 180/- (Rs. 90/- half tuition fee plus Rs. 90/- special fee) for backward classes. (ii) Rs. 165/- (Rs. 75/- Half tuition fee plus Rs. 90/- Special fee) for 1st year. (iii) Rs. 90/- towards special fees for scheduled castes,

(1)	(2)	(3)	(4)
			tribes and harijan converts as they are exempted from tuition fee.
	(h) M.Sc. Technology and M.(Tech.) Course.	3 yrs. for B.Sc. Pass Graduates and 2 yrs. for Honours Graduates.	Tuition fee Rs. 180/- and special fee Rs. 124-12P per year. (i) Rs. 214.12 P. (Rs. 90/- Tuition fee plus Rs. 124.12 Spl.fee) for backward classes. (ii) Rs. 124-12 P. towards Spl. Fee for scheduled castes, tribes and harijan converts as they are exempted from tuition fee. (iii) Cost of Books in addition to the amounts specified in (i) and (ii) above :— Applied Physics — Rs. General Subject — 141 Special Subjects 277 Total 418 Geo-Physics Rs. 274/- in 1st year Rs. 397 in 2nd year for 2nd and 3rd years. (c) Scholarships for the Industrial education. (i) Residential scholarships to cover boarding and other charges for apprentice fitters in the Engineering Dept. of the Deccan Sugar & Abkari Co., Ltd., Samalkot. Five years course (2) scholarships every year Rate Rs. 60 for each of the first 2 yrs. and Rs. 84/- for each of the remaining 3 yrs. The selection

(1)	(2)	(3)	(4)
			of candidates for these Scholarships will ordinarily be restricted to applicants of East Godavari district. (ii) Thirty five Residential Scholarships will be awarded to pupils undergoing training in the Industrial Institutions recognised by the Director of Industries & Commerce, A.P. One of the 5 years rate the actual cost of boarding and lodging charges will be paid besides the non-residential scholarships for which they are eligible. These scholarships will be available only for persons belonging to places more than 5 miles from the institutions concerned. (iii) Scholarships for undergoing apprenticeship ranging from 2 to 5 yrs. in motor car mechanism in the Andhra Engineering Company & the St. Aloysiums Works, Visakhapatnam. (1) These firms levy no tuition fees. Some of them give the apprentices small pay during their apprenticeship. The periods of apprenticeship are 3 years in the Andhra Engineering Company and the St. Aloysiums Works, Visakhapatnam. The candidates selected for the apprenticeship in the Public Works Dept. Workshops at Vijayawada & Dowleshwaram will be given a scholarship of the annual value of Rs. 42/- which together with a daily wage of twenty five naya paise they will get from the workshops, is intended to cover boarding and other charges.

Note (1) : —All non-residential scholarships including those for collegiate education, commercial education, professional education and industrial education should be paid in instalments the first instalment representing three-fourths of the scholarship amounts in July and the second representing the remaining one-fourth in January of each school year. In special circumstances the scholarships may be paul in one instalment.

(1)	(2)	(3)
		Note (2) :—All residential scholarships whether for ordinary education, industrial education or professional education and the scholarships for motor mechanism courses should be paid in three equal instalments in July, October and January. In special circumstances the scholarships may be paid in one or two instalments. ***Note (3)*** —The non-residential scholarships for professional courses, and for ordinary education, may be converted into residential scholarships fixed at such rates as local' conditions necessitate. ***Note (4)*** —The number of scholarships (of all kinds) may be varied within the amount placed at the disposal of the Director of Social Welfare. ***Note (5)*** :—The rates of scholarships (of all kinds) may be varied subject to the rates approved by the Govt. for each kind of scholarships being taken as the maximum and subject to the conditions that the budget allotment is not exceeded. ***Note (6)*** :—The scholarships should be given only to pupils who do not get any similar scholarships from any other Govt. Dept. or from any other source. ***Note (7)*** : —The Director of Social Welfare has power to grant Scholarships to students belonging to Backward Class studying in College classes and for professional courses on the same conditions as in the case of Scheduled Castes, Scheduled Tribes and other eligible communities. ***Note (8)*** :—Half tuition fees are allowed in the case of backward classes students whenever necessary. [Memo.No. 60050-Exp.-B154-4, Fin., Dt. 6-4-1965]. ***Note (9)*** :—The Director of Agriculture may award seven Scholarships of Rs. 30/- each per to the students belonging to the Scheduled Castes, Scheduled Tribes and Backward Classes (Tenable for 3 yrs. studying in the Agricultural College, Bapatla, within the prior consultation of the Director of Social Welfare Department [Memo.No. 77454/A/Accts./59-23, Dt. 28-l0-1961] If requisite number of candidates of those communities are not available, the scholarships may be awarded to the other communities belonging to Agriculture families converting them into merit scholarship. [Memo.No. 30206/Accts./62- I, Dt. 14-5-1962]
(E) (a) Grant-in-aid to Zilla Parishads.		(a) Director, Social Welfare is authorised to release grant-in-aid to Zilla Parishads to the extent of provision made for the purpose in the Budget under M.H. 47. Miscellaneous Department K. Welfare of Scheduled Tribes, Castes and other Backward Classes. [Memo.No.33624/1022/Accts./ 62- 10, Dt. 14-6-1972] (b) The Director of Tribal Welfare is authorised to release Grant-in-aid to Zilla Parishads in respect of schemes relating 'Sinking of Well' & 'Construction of School Bldgs. for the Welfare of Scheduled Tribes and Denotified Tribes to the extent of provision made for the purpose in the Budget under Major Head 39. Miscellaneous. [Memo.No. I 2338-A/283/68-9-, Dt. 7-12-1968]

(1)	(2)	(3)
	(a) Grants-in-aid to Panchayat Samithis.	Director of Social Welfare is authorised to release grants-in-aid to Panchayat Samithis for the maintenance of Social Welfare Schools and for serving Midday meals to the extent of provisions made for the purpose in the Budget under the Major Head "39—Miscellaneous Social Welfare Developmental Organisation B—Welfare of Scheduled Tribes, Castes and other Backward Classes." [Memo.No. 28891/781/Accts./65-5, Dt. 2-11-1965]
	(b) Grants-in-aid to Panchayat Samithis.	The Dist. Veterinary Officers are authorised to release grants-in-aid to the concerned Panchayat Samithis in four quarterly instalments to cover the actual expenditure for the maintenance of the institutions transferred to them from Animal Husbandry Dept. subject to availability of Funds. The amount of grant should not exceed the ceiling fixed by the Govt. for each institution. [Memo.No. 35647/Accts./8-12, Dt. 8-8-1969]
1.	Members of Ex-Criminal Tribes Settlements.	The Director of Social Welfare may sanction the continuance of educational concessions of the Social Welfare Dept. once granted to the children of members of Ex-Criminal Tribes Settlements till such time as they finish their courses in Form III or Form VI, according to as they were given the concessions in classes below Form III or below Form VI in the first place even after their parents cease to be members of Ex-Criminal Tribes Settlements and their registration is cancelled. He may also sanction educational concession in deserving cases for the benefit of children whose parents have been discharged form an Ex-Criminal Tribes Settlement and whose registration has also been cancelled. and continue the same till such time as they complete their courses in Form III or Form VI according as they were given the concessions in classes below Form III or below Form VI in the first place.
1.	**Medical lending Libraries Grants.**	The Director of Medical Service may sanction contributions not exceeding Rs. 25/- a year for each district towards the maintenance of lending libraries of medical books.

(1)	(2)	(3)
12.	**Relief of Distress**	
	(A) Grants to persons affected by Local calamities (e.g., fire, local floods and Storms).	(a) All victims of the fire, floods, cyclones or other calamities who pay an assessment of Rs. 10/- or less are received a monthly salary of Rs. 50/- or less are eligible for relief from the Govt. However, for special reasons to be recorded in writing, the sanctioning authority may relax these limits in exceptional cases and sanction relief to those who pay assessment exceeding Rs. 10/- or receive a monthly salary exceeding Rs. 50. Reasons for such relaxation may among other be— (1) poverty of the victim even though he pays an assessment exceeding Rs. 10/- or draws a monthly salary exceeding Rs. 50!-, (2) heaviness of the loss -suffered by him as a result of the calamity, (3) the prevalence of unfavourable seasonal conditions of a widespread nature, if any, in a particular village or taluk. It should however, be noted that collectors are expected to exercise their discretion in relating the limit only in desering case3. (b) The monetary relief (including the value of the building materials supplied) to be granted to each victim (i.e.) each family should not exceed the amount fixed by the Govt. from time to time. This limit can however, be exceeded in deserving cases only by Collectors and even then they should see that it is not ordinarily exceeded. In the cases where they consider it necessary to exceed the limit they should record full reasons in writing for doing so. (c) As relief to the victims is intended to enable them to rebuild their lost huts and rehabilitate themselves. It should primarily be in the shape of building materials. However, the relief may take the shape of supply of food or clothes or such other neces

(1)	(2)	(3)
		sities of life as the occasion may demand. Where cash grants are made either in whole or in part, the reasons for not making the grants in kind should be clearly recorded in writing. (d) The following authorities may sanction expenditure for the relief of distress caused by fire, floods, cyclones or other sudden calamities in each case of accident and upto the limits noted against each, subject to the availability of funds. ***Money limit Rs.*** Board of Revenue. 5,000 Collector. 2,500 Revenue Divisional Officer. 1,000 Tahsildars, Dy. Tahsildars in independent charge with powers of a Tahsildar and dependent Dy. Tahsildars wherever they are deputed by the Tahsildars for the purpose. 250 [Memo.No. 19679/703/Accts./62-1, Dt. 11-4-1962] (e) The following authorities may sanction expenditure for the relief of the displaced persons in natural calamities like fire, flood, cyclone etc., in each case of accident in the shape of free supply of clothing, food, etc., upto the financial limits noted against each— ***Monery Limit***
	Board of Revenue.	Rs. 2,500/- per Revenue Village.
	Collector.	Rs. 1,000/- Do.
	Revenue Divisional Officer.	Rs. 400/- Do.
	Tahsildars, Deputy Tahsildars in independent charge with powers of a Tahsildar.	Rs. 100/- Do. [Memo.No. 28830/1029/Accts./63-l, Dt. 24-4-1963]

(1)	(2)	(3)
		It is however open to the Collectors in urgent and deserving cases, to sanction expenditure in excess of the limits in anticipation of the orders of the higher authority, subject to the availability of funds, if they consider that the delay that may occur otherwise will cause unnecessary hardship to the victims. [Memo.No. 12610/Exp-B/55-l, Fin., Dt. 28-3-1965; Memo.No. 56362/Exp-C/55-2, Fin., Dt. 3-11-1965 & Memo.No. 55550/Exp-C/55-2, Fin., Dt, 17-11-65]
(B)	Relief measures on the occurrence of widespread cyclones and floods.	Expenditure on immediate relief measures including the supply of fodder for cattle, the burial of corpses and carcasses of animals, the maintenance of orphans and the purchase of building materials if they are available in the immediate vicinity may be incurred in anticipation of sanction on the following scale :— (a) Dy. Tahsildars incharge of sub-taluks upto Rs. 100/- (b) Tahsildars and Dy. Tahsildars in independent charge of taluks upto Rs. 250/-. (c) Revenue Divnl. Officers upto Rs. 500/-. (d) Collectors upto Rs. 1,000/- in addition to the balance in the discretionary grant.
(C)	Famine relief.	Expenditure is incurred in accordance with the rules and orders in the Famine Code.
13.	**Rewards :-**	
(A)	Land Revenue.	The powers of the Board of Revenue to sanction rewards to informers who give information as to frauds committed by kamams in respect of concealed cultivation or any item of land revenue forming part of the annual settlement are contained in Board’s Standing Order No. 49.
(B)	Excise.	(1) Abkari cases :—The rules for the grant of rewards to informers and others who may render service to the Govt., that is, of assistance in detecting or preventing breaches of the Abkari laws are contained in Standing Orders Nos. 106 to 112, Excise Manual, Volume II. The powers delegated by the Govt. to subordinate authorities to grant

(1)	(2)	(3)
		Abkari rewards are embodied in Standing Order No. 107, Excise Manual, Volume II. (2) *Opium cases* :—Rewards in opium cases are regulated by Rule XXIV of the Opium Rules, 1932, embodied in the Excise Manual, Volume 1.—See also Standing Order No. 117, Excise Manual, Volume II.
(C)	Stamps.	See Standing Orders Nos. 104 and 105 in the Andhra Pradesh Stamp Manual.
(CC)	Other Taxes and Duties.	The Commissioner of Commercial Taxes may sanction the grant to Bill Collectors and the peons of the Commercial Tax Dept. and also the peons of other departments and Prohibition Guard of Prohibition Dept. whose good work in the detection of new cases results in an increase in revenue of reward not so derived subject to a maximum of Rs. 100/- in each case. The reward will be granted with reference to the assessment in the year of detection and will not recur in the succeeding years for the same case. [Memo.No. 25561-Exp.-B/55-1. Fin.. Dt. 23-5-1955]
(D)	General Administration.	(1) *Rural areas* :—Rewards by Collectors and District Magistrates for services in aid of public justice and rewards for saving life and for attempts to save life are regulated by the rules governing discretionary grant by Collectors in Article 213. (2) *Urban areas (Municipal or Major Panchayat areas)* :—Collectors may sanction rewards upto a maximum of Rs. 25/- in each individual case of saving human life or attempting to save human life. The expenditure is debitable to "57 Miscellaneous—Miscellaneous and unforeseen charges—Miscellaneous". (3) Collectors and District Magistrates may sanction 1 quarter of the compounding fees realized subject to a maximum of Rs. 50/- in each case, as rewards to village officers who detect illicit quarrying on the archaeological sites or damage to them.

(1)	(2)	(3)
		The Collector of a district may sanction a reward equal to 25 per cent of the net sale-proceeds or value of the tree subject ordinarily to a maximum of Rs. 50/- in each case, to a village officer who detects the illicit cutting or removal of, or damage to, any Govt. tree and gives substantial help in the apprehension of the offender and/or in the recovery of the tree so cut or removed. The Board of Revenue may, on the recommendation of the Collectors, sanction a larger reward not exceeding, in any case, the total net sale-proceeds of the tree and where the tree is totally lost, the value of the tree collected from the offender or the estimated value, if no such amount is collected from him. The village menial, will also be eligible or these rewards. Any member of the public who gives information lea1ing to the apprehension of an offender and/or the recovery of the tree illicitly cut or removed will also be entitled to a reward which will be equal to 50% of the net sale proceeds or value of the tree, but will ordinarily be subject to a maximum of Rs. 50/- in each case. A larger reward exceeding Rs. 50/- but subject to the same limit as in the case of village officers, may be sanctioned by the Board of Revenue on the recommendation of the collection. A reward based on the estimated value of the tree may be paid also in cases where the offender has been apprehended, prosecuted and convicted, but where the tree illicitly cut or removed is totally lost and not tree value or fine or any other sum is collected from the offender. In cases where there are two or more claimants for the reward, the Collector will decide which of them are entitled to it and in what proportion it should be apportioned.
(E)	Jails and Convicts Settlements.	(1) The Inspector-General of Prisons may sanction rewards for the recapture of escaped prisoners upto a maximum of P.s. 250/- in each case. He may also grant rewards to subordinate jail officers upto a limit of Rs. 50/- for service of special merit.

(1)	(2)	(3)
		(2) Supdts. of district and Central Jails and of Spl. Jails, Sub-Jails may pay to private persons and public servants effecting or assisting in the recapture of an escaped prisoner a reward fixed on a consideration of all the circumstances, but in no case exceeding Rs. 100/-. Orders sanctioning rewards under this rule should be communicated to the Inspector-General of Prisons and in the case of Police officers to the Inspector-General of Police also. Unauthorised property found on a prisoner on any occasion subsequent to the search to which he is subjected on admission shall be forfeited to the Govt. and the money or the sale proceeds of any articles sold shall be paid into the treasury in full under "Miscellaneous Jail receipts" Supdts. of District and Central Jails may award at their discretion to the Govt. servant discovering the unauthorized property not more than one half of any sum of money so found or realized. The Inspector-General of Prisons may make similar awards in the case of Sub-Jails.
(F)	Police.	Subject to the observance of the administrative rules embodied in the Police Standing Orders and other orders of the Govt. issued from time to time, the financial powers of officers of the Police Dept. to sanction rewards are as set forth below :- (i) *Rewards to Sub-Inspectors of Police. Head Constables and Constables* :—The following Officers may sanction rewards, upto the limits noted against each, to Sub-Inspectors of Police, Head Constables & Constables including Policemen of other States in India in any one set of circumstances for meritorious service rendered by them :-
	Officers empowered to sanction.	***Amount of rewards Rs.***
	Inspector-General of Police and the Commissioner of Police.	Rs. 500/- subject to the condition that the maximum reward to be sanctioned to any one Police Officer does not exceed Rs. 250/-.

(1)	(2)	(3)
	Dy. Inspector-General of Police.	Rs. 300/-.
	Superintendent of Police.	Rs. 150/-.

[Memo.No. 42287/Accts./1489/64-3, Dt. 28-11-1964]

(ii) Rewards to private persons or the apprehension of offenders and for intelligence leading to the discovery of crime, rewards may be sanctioned and paid by the undermentioned officers upto the limits shown against each in any one set of circumstances

Inspector-General of Police	Rs. 500/-.
Commissioner of Police	Rs. 500/-.
Dy. Inspector-Genl. of Police	Rs. 300/-.
District Supdt. of Police	Rs. 150/-.

(iii) Rewards to finders of lost money or currency notes or other lost property or public roads or the like in Hyderabad City :-

The Commissioner of Police may grant rewards on the following scale :-

(1) When the sale value of the property found does not exceed Rs. 50/- an amount not exceeding 25 percent of the sale value.

(2) When the sale value exceeds Rs. 50/- an amount not exceeding 10 percent of the sale value.

(iv) (a) Rewards to head constables and constables for rescuing life and property, for putting out fire, etc. Inspector-General of Police may sanction rewards subject to a maximum of Rs. 50/- in each case.

(b) Rewards for saving human life or attempting to save human life :—The Commnr. of Police may sanction a sum not exceeding Rs. 40/- to any person.

(v) *Rewards to recruits* :—Money prizes to recruits on their leaving the schools may be awarded at the rate of Rs. 2/- and Re. 1 for

(1)	(2)	(3)
		distinction in examinations and Rs. 2/- for good conduct. (vi) *Special rewards* :— (a) The Inspector-General of Police and the Asst. Inspector-General of Police is authorized to sanction expenditure on "special rewards" upto a limit of Rs. 300/- a year. [G.O.Ms.No. 15, Fin. & Plg. Dept., Dt. 7-1-1976] The Dy. Inspector-General of Police — Railways and C.I.D. is the competent authority to sanction rewards for learning regional languages to the clerical and the executive staff of police. A lumpsum amount of Rs. 200!- should be given to them for learning a language other than their own vernacular and an annual grant of Rs. 100/- should be awarded to them if they are found to have kept up their knowledge and passed the prescribed language passes in a second one, he should be given a lumpsum award as well as annual grant for the second language also. The following certificates are prescribed to be furnished by the Drawing Officers. "(a) Non-recurring Expenditure, permissible under G.O.Ms.No. 2429, Home, dated 23rd October, 1958 in respect of one clerical and one executive officer at Rs. 200/- each". "Certified that the individuals for whom rewards have been claimed have passed prescribed tests and that the scale of expenditure has not exceeded". (b) Recurring expenditure permissible under G.O.Ms.No. 2429, Home, dated 23rd October, 1958 in respect of one clerical and on executive officer at Rs. 100/- each per annum.

(1)	(2)	(3)
		"Certified that the individuals for whom rewards have been claimed in this bill have actually been scrutinised and translated the papers in each of the four languages viz., Tamil, Kanarese, Marathi and Oriya, and that the scale of expenditure has not exceeded. [Memo.No. 168935-A/Accts./58-2, Fin., Dt. 10-2- 1959]. (b) The Commnr. of Police is authorised to sanction an expenditure on "Secret Service Charges" upto a limit of Rs.12,500/- per year. [Memo.No. 82507/Accts./64-10, Dt. 8-8-1966] (c) The Dy. Inspector-Genl. of Police, Criminal Investigation Dept. and Railways, may sanction "special rewards" subject to the condition that he should render, every half-year accounts of the expenditure under the head of the Inspector- General of Police who will see that the powers conferred are properly exercised. (d) District Supdts. of Police may sanction such rewards subject to the limits of the appropriation allotted by the Inspector-General of Police. The Dy. Inspector-General of Police should examine such expenditure in detail. [See also Article 109].
(G)	Andhra Pradesh Fire Services.	Money rewards within the sanctioning powers of the Officers mentioned below may be granted to fire Service officers and personnel, except District Fire Officers and above for services of special merit involving outstanding skill and devotion to duty such as rescuing life and property and putting out fires. ***Individual Officer*** — ***One set of circumstances*** 1. Director of Fire Services. 250 300 2. Regnl. Fire Officers. 250 300 [Memo.No.58089/Accts./68,Fin.,Dt.3-5-1968]

(1)	(2)	(3)
(GG)	Stationery and Printing	*Rewards for detection of thefts in the Government Press* :—The Director, Govt. Press, may at his discretion, sanction rewards of sums not exceeding Rs. 15/- in each case to the gate watchmen or other who succeed in catching a person who attempts to steal the articles of the Press, or who give information leading to the detection of thefts in the Press.
(H)	Miscellaneous.	

‘ANTI-CORRUPTION BUREAU”

Special rewards to the informers in the collection of intelligence and assistance in anti-corruption work :—

The following Officers may sanction special rewards upto the limits noted against each :-

Officer empowered to sanction	***Amount of rewards***
Director of Anti-corruption	Subject to the financial limitation provided in the Budget.
Joint Director, Anti-Corruption Bureau.	Subject to the financial limitation provided in the Budget provided.
Dy.Superintendents of Police Anti-Corruption Bureau.	Rs.750/- per annum and Rs.25/- in any one set of circumstances. [Memo.No.61567/2339/Accts./64-2, Dt.26-10-64]

14.	**Rural Water-Supply**	A Collector may sanction plans and estimates relating to protected rural water-supply schemes upto a limit of Rs. 2,500/- and should obtain the orders of the Board of Revenue on such plans and estimates exceeding the limit. However, the Collector of East Godavari, West Godavari, Srikakulam, Visakhapatnam & Khammam Districts, in the capacity of Agents to Govt., are empowered to sanction plans and estimates

(1)	(2)	(3)
		upto Rs. 6,000/- in respect of each work relating to Agency Rural Water Supply Scheme. [Govt. Memo.No. 4847/Accts./61-4, Dt. 24-7-1961 & Govt.Memo.No. 73065/Accts./61-1, Dt. 5-11-1961]
15.	**Section-writing and copying charges.**	A Head of Dept. may sanction section writing and copying charges at piece work rates when the work cannot be managed by the ordinary staff of offices. Every such sanction should be communicated to the Accountant-General and should specify the number of men employed, the number of words to be copied per rupee and the rate for tabular work.

Note 1 : —Remuneration to copyists and examiners in Civil Courts and Sessions Courts is regulated by the Copyists Rules made by the High Court and approved by the Government similar remuneration in the Revenue Department and Magisterial Courts is regulated by Board's Standing Order No. 173.

Note 2 : —No member of any regular establishment paid by the Government may be paid under the above rule for section writing, etc., save with the special sanction of the Government, nor may any periodical allowance be charges, as section-writing. In the Revenue Department, however a Collector may permit members of the regular establishment places where pieceworkers are not available to do copying work and receive fees for it. The Board of Revenue may also permit the typists in its office, when piece workers are not employed to do the copying of public documents furnished on the application of, and at the cost of, private parties, and receive fees for it.

Note 3 :—Full details of the calculation should be given in all bills.

Note 4 : —In the case of the Co-operative department, copying fees may be levied at 19 P. for every 175 words. The fees should be credited in full as receipts of the Co-operative department. Payments to the copyists may be made at 14 P. for every 175 words. The amounts should be drawn on bills and debited to the Co-operative department. A certificate should be recorded on the bills to the effect that the necessary fees have been realised and credited into the treasury and a note of the payment made in the department registers against the original entry of receipt to ensure that the payments to the copyists are watched against the realisations.

Note 5 :- Settlement officers may appoint separate copyists and examiners subject to payment of remuneration at the same rates as m the case of regular Revenue establishment and subject to the conditions prescribed under B.S.O. 173(15).

[Memo.No. 85834/Accts./60- 1, Dt. 18-10-1960]

		Exception :—The District Registrar in the Registration Dept. may employ temporary copyists and section-writers and incur expenditure thereon subject to budget provision.
16.	**Subsidy to Co-op. Societies to cover stamp duty on sale certificates.**	The Joint Registrar of Co-op. Societies may sanction the payment to a co-operative society of an annual subsidy equal to the amount of stamp duty paid by the society in an official

(1)	(2)	(3)
		year on sale certificates issued in its favour by a Civil Court, a Collector or a District Registrar and relating to property of defaulters purchased by it provided that the subsidy is paid only to societies working at a loss and in no case exceeds the actual amount of the loss incurred by the Society in the year in question.
17.	**Tombs and Cemeteries.**	The expenditure on European cemeteries is regulated by the Eccelastical Rules and is debited to central revenues. The maintenance of individual tombs of historical importance, whether situated within or out side cemeteries classified as ancient monuments under the Ancient Monuments Preservation Act, 1904 (Indian Act VII of 190't) is also debited to Central revenues. The maintenance of isolated historical tombs not declared to be ancient monuments under the Act, and of the tombs of European officials and members of their families is debited to State revenues. The functions of the Public Works Dept. & the Revenue Dept. respectively, in regard to the maintenance of tombs and cemeteries and the powers of Collectors are laid down in the Public Works Dept. Code and in B.S.O. No. 203.
18.	(1) ***Miscellaneous Charges in connection with the visits of High personages.***	Collectors may sanction expenditure upto a maximum of Rs. 50/- on each occasion.

Note :—The Deputy Secretary (Accommodation) to Government General Administration Department (Comptroller, Government House Department) may sanction expenditure incurred and reported by the Assistant Comptroller, Government House Department upto a maximum of Rs. 50 on each occasion of a visit of a V.I.P of High Personage to Hyderabad.

[Memo.No. 25912/69/65, Dt. 28-7-1965]

Inspector-General of Police is empowered to incur the expenditure to the extent of Rs. 50/- (Rupees fifty only) per mensum in connection with the visit of high personages to the office of the inspector-General of Police and also in connection with the conducting of meetings with the senior Police officials in his office. [Issued as C.S.No. 5/79, Dt. 10-4-1979 Vide G.O.Ms. No. 113, Fin. & Plg. (Accts.-II) Dept.. Dt. 10-4-1979]

(1)	(2)	(3)
(2)	***Hospitality Charges.***	Collectors of Hyderabad and Visakhapatnam upto a limit of Rs. 200/- and all other Collectors upto a limit of Rs. 150/- on each occasion, may incur expenditure at their discretion on hospitality charges intended for personal hospitality of the Collector in connection with visit of senior officials and returns of hospitality or parties given to him by others, subject to the annual limit of Rs. 2,000/- in Visakhapatnam and Hyderabad at Rs. 1,000/- in other districts. [Memo.No. 41516/1097/Accts./68-2, Dt. 23-9-1968]
19.	**Purchase of Fish & Fish seed.**	***Rs.*** Director of Fisheries — 1,000 at a time. Dy, Director of Fisheries 500 at a time. Asst. Director of Fisheries — 500 at a time. [Memo.No. 56179/1799/62-2, Dt. 19-9-1960]
20.	**Bonus to Workers.**	Director of Industries and Commerce may sanction bonus to the workers of the Govt. Ceramic Factory, Gudur, subject to rules in force. [Memo.No.32345/1131/Accts./64,Dt.2-9-1964]
21.	**Legal aid to Deserving and poor people in the State.**	(1) The District Legal Aid Committee concerned may sanction, Legal Aid to all classes of deserving and poor people (Excluding Tribes in Agency as well as in non-Agency Areas) in the State within the funds placed by the Board of Revenue. (2) In the case of Tribals the power to sanction Legal Aid may be exercised by the following authorities within the funds allotted by the District Legal Aid Committees concerned and the District Legal Aid Committee may continue to exercise the power of general control and supervision and its decision shall be final in the matter : (a) by an Assistant Agent to Government concerned in the case of Tribals in Agency Area, and (b) by a Revenue Divisional Officer concerned in the case of Tribals in non Agency Areas.

(1)	(2)	(3)
	Note :—The monetary limit is fixed at Rs. 1,000/- per year for each District. [Memo.No. 49995/Accts.163-19, Finance, Dt. 16-9-1965]	
22.	**Purchase of relics, antiquitics Palm leaf Manuscripts etc.**	The Director of Archaelogy & Museums may purchase relics, antiquities, Palm leaf Manuscripts etc. upto Rs. 350/- Direct from the dealers without seeking the approval of the SubCommittee for purchase of Antiquities in case of urgency. He may also purchase some of the antiquities which are selected by the Sub-Committee without monetary limit subject to availability of funds.
23.	**Antiquities**	He may also incur an expenditure upto Rs. 150 on each antiquity for chemical treatment.
(A)	***Purchase of contemporary Arts and Paintings.***	The Director of Archaeology & Museums is empowered to purchase paintings and other works of Contemporary Arts subject to availability of budget provision, after obtaining the approval of the Selection Committee for purchase of Contemporary Arts. He may also incur expenditure upto Rs. 500/- at each time for framing of paintings purchased from artists and manufacture of stretchers/for displaying them.
24.	**Construction of Pedestals.**	The Director of Archaeology & Museums is empowered to sanction Rs. 100/- on the construction of each pedestal servation of sculptures.
25.	**Excavations.**	The Director of Archaeology & Museums is empowered to sanction Rs. 1,000/- at any one time within the sanctioned limit of Rs. 5,000/- for purchase of equipment and other material required for excavations. He may also continue the excavation works without any time limit subject to availability of funds.
26.	**Exploration.**	The Director of Archaeology & Museums is empowered to undertake any scheme of exploration which does not exceed Rs. 500/-. He may also continue the scheme upto Rs. 750/- subject to availability of funds without referring to Govt., if the site is found potential at the excavation stage.
27.	**Departmental publications.**	(1) The Director of Archaeology and Museums is empowered to choose the publications

(1)	(2)	(3)
		under Archaeology and Museums for printing and to get them printed upto a limit of 500 copies in each case in selected presses in and out of the State and make payments to the printers subject to the procedure and conditions laid down in G.O.Ms.No. 1370, Education, dated 18-5-1961 read with Govt. Memo.No. 4057/12/64-7, Education, dated 21-4-1965 and G.O.Ms.No. 1979, Education, dated 23-9-1967. (2) He is also empowered to incur an amount of Rs. 300/- towards remuneration to the author also to incur Rs. 150/- for incidental contingent charges for each publication. (3) He may also retain with him 200 copies of each publication in his office, out of which about 100 copies will be for free distribution including those required for presentation and exchange purposes and the remaining copies will be for sale in his office. The balance stock should be transferred to the Publication Bureau for sale. (4) He is also empowered to present the departmental publications published either before or after 23-6-1967 and those that may be published hereinafter upto a limit of 60 copies in each case.
28.	**Sign Boards.**	The Director of Archaeology & Museums is empowered to incur an expenditure not exceeding Rs. 250/- at one time subject to availability of funds for purchase, replacement and creation of sigil boards at the departmental museums and at the State protected Archaeological Monuments. [Memo.No. 74028/1430/Accts.170-11, Fin., Dt. 13-6-1974]

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APPENDIX 16

[See Chapter IX, Article 220]

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO SANCTION ADVANCES TO CULTIVATORS AND MISCELLANEOUS LOANS AND ADVANCES

I. ADVANCES TO CULTIVATORS

Sl.No.	***Class of loan or advance***	***Sanctioning authority***	***Maximum limit of sanction for each case***
(1)	(2)	(3)	(4)
(i)	Advances made under the Improvement and Agriculturists Loans (General) Rules, 1933.	A dependent Deputy Tahsildar specially authorized by the Collector.	Rs.250/-
		A Deputy Tahsildar in independent charge.	Rs.250/-
		[Memo.No.5110-A/93/Accts./68-5, Dt.17-6-1968]	
		A Deputy Tahsildar in independent charge specially authorized by the collector.	Rs.1,000/-
		A Tahsildar.	
		A Revenue Divisional Officer.	Rs.2,500/-
		A Collector.	Rs.2,500/-
		Board of Revenue.	Rs.10,000/-
(ii)	Advances made under the Land Improvement and Agriculturist's Loans (Pumping Installations & Agricultural Machinery or Plant) Rules, 1933.	(Same as under item (i) above).	

Note :—A District Agricultural Officer may sanction loans for agricultural machinery or plant only, subject to a maximum limit of Rs. 50/- in each case. He may also sanction loans for the purchase of manure or improved varieties of seed not exceeding Rs. 25/- in each case.

(iii)	Advances made under the Agency Tracts (partially excluded areas) Agriculturists' Loans Rules, 1933—		

Sl.No.	*Class of loan or advance*	*Sanctioning authority*	*Maximum limit of sanction for each case*
(1)	(2)	(3)	(4)
	(a) Loans for the purchase of seed grain.	A Tahsildar or a Dy. Tahsildar incharge of a taluk.	Rs. 30/- (Rs. 30/- is the max. amount that may be advanced to borrower for this purpose).
	(b) Loans for the purchase of cattle.	Do.	Rs. 200/- (Rs. 200/- is the max. amount that may be advanced to a borrower for this purpose).
	(iv) Advances made under the Agriculturists' Loans (Relief of Indebtedness) Rules, 1938.	A Dependent Deputy Tahsildar specially authorised by the Collector. A Dy. Tahsildar in independent charge.	Rs. 250/-.
		A Deputy Tahsildar in independent charge specially authorised by the Collector.	Rs, 500/-
		A Tahsildar. A Special Tahsildar or Special Dy. Tahsildar appointed for the disbursement of these loans when empowered by the Collector. A Revenue Divnl. Officer.	Rs, 1,000/-,
		A Collector	Rs. 2,000 (Rs. 2,000 is the max. amount that may be advanced to a borrower for this purpose).

II. MISCELLANEOUS LOANS AND ADVANCES

N.B. :—Loans sanctioned under these delegated powers should be sanctioned subject to the rules and conditions prescribed by the Government from time to time for loans of each class.

(i)	Loans to members of communities eligible for help by the Social Welfare Department—		
	(a) Loans for the acquisition of house-sites for communities eligible for help by the Social Welfare Dept.	Collector of districts in which a Social Welfare staff is working.	Rs. 25,000/-.

Sl.No.	*Class of loan or advance*	*Sanctioning authority*	*Maximum limit of sanction for each case*
(1)	(2)	(3)	(4)
	and Labourers, given direct to individuals.	Director of Social Welfare.	No maximum.
	(b) Loans for buildings superstructures on sites assigned to members of the communities eligible for help by the Social Welfare Dept. in Hyderabad City.	do.	Rs. 30/-.
(ii)	Loans to Co-operative Societies and Land Mortgage Banks.	Registrar of Co-op. Societies (for loans to Co-operative Building Societies and Cattle Insurance Societies only).	No maximum.
		Joint Registrar of Co-op. Societies (for loans to Co-operative Building Societies only).	do.
		Jt. Registrar of Co-op. Societies (for loans to Rural Credit Societies and Marketing Societies for the construction of godowns).	50% of the cost of the construction of godown less local collections.
(iii)	Loans to Chenchus—Loans to Chenchus for the purchase of bulls & agricultural implements.	Special Chenchu Officer.	Rs. 1,000/- (See Appendix 3)
(iv)	Sale of materials from the Central Agricultural Engineering Stores and Supply Centre to Ryots on the hire-purchase system.	Director of Agriculture and Joint Director of Agriculture.	Rs. 1,500 in the case of electric motor pumping set and equipment and Rs. 3,000 in the case of oil engine, pump sets and equipment.
(v)	Temporary advances to subordinate officers for the purpose of meeting contingent expenditure of a specific kind or on a specific occasion which is not covered by a standing sanction	Director of Industries and Commerce.	Rs. 500/- on each occasion.
		Memo.No.36592/Exp-C./56-2,Fin.,Dt.12-7-1956]	
		Director of Animal Husbandry.	Rs. 5,000/- on each occasion.
		Memo.No. 32786/585/Accts./69-7, Dt.9-1-1974]	

APPENDIX 17

[See Chapter X, Article 222 and Chapter XIII, Article 307]

THE LOCAL AUTHORITIES LOANS RULES, 1937

In exercise of the powers conferred by Section 4 of the Local Authorities Loans Act, 1914 (IX of 1914), and in supersession of all rules come into force subject to except as regards money borrowed before these rules come into force, the Government are hereby pleased to make the following rules under the said Act

1. Short title :—These rules may be called the Local Authorities Loans Rules, 1937.

2. Interpretation :—In these rules—

(1) 'the Act' the Local Authorities Loans Act, 1914 (IX of 1914);

(2) 'Government' means the Government of Andhra Pradesh

(3) 'Government loan' means a loan taken from Government funds;

(4) 'loan' means a loan marie, taken or raised, under the Act;

(5) 'non-Government loan' means a loan raised, with the sanction of Government otherwise than from Government funds, and

(6) 'term of loan' means the period elapsing between the date on which the loan completely made, taken or raised, and the date on which it is completely repaid.

3. Limitation of borrowing power :—A local authority shall not borrow money for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of Section 3 of the Act unless the work to be carried out is either ;

(a) within the local limits of the area subject to the control of the Local Authority, or

(b) for the benefit of the inhabitants within those limits.

4. Application :—When Local Authority desires to obtain a loan, it shall submit an application to the Government showing :-

(1) the purpose for which the loan is required, and where the loan is required for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of Sec. 3 of the Act, estimate of the cost of the entire work or such part of it as it is proposed to carry out from loan funds;

(2) the amount which it is proposed to borrow;

(3) the fund on the security of which it is proposed to borrow;

(4) the law under which the said fund is levied, received or held;

(5) the dates within which the money is to be borrowed and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raise the other instalments;

(6) the rate of interest at which it is proposed to borrow

(7) the term of years for which the money is to be borrowed, and the methoa by which it is to be repaid. If it is proposed to repay the loan by means of sinking fund, the rate of interest at which the improvement of such sinking fund is to be calculated, shall also be stated ; and

(8) an account of the financial position of the Local Authority, including statement of all existing prior charges on its funds.

5. A local authority if it considers that the money required by it ought to be borrowed, shall, while sanctioning the proposal to raise loans, authorise the executive authority, before submitting the proposal to the Government to notify a copy of the application with all such particulars relating to financial position of the local authority as it may think necessary, on the notice boards of the concerned local authority, village Chavadi, Taluk Office, and Registrar's Office and shall cause to be announced by the beat of torn in the town and shall cause to be published in brief in the local newspapers having wide circulation, inviting objections from the public to be preferred to the Government and the local authority simultaneously within one week from the date of notification announcement or publication whichever made last.

[Memo.No. 31036-A/623/Accts./67-1, Dt. 25-4-1967]

6. (i) After the expiry of one week from the date of last notification, announcement, and publication of the copy of the application under Rule 5, the Executive Authority shall submit to the Government the proposal in complete shape together with objection petitions, if any, with its remarks thereon, through the concerned Audit Office and the Head of the Department who shall examine the proposal with reference to their respective functions and shall forward with their remarks to the Government. After calling for any further information which may be necessary and considering the objections, if any, the Government may;

(ii) reject the application; or

(iii) grant or sanction the raising of the loan subject to the following conditions, namely:

(a) The amount of the loans shall be paid or raised as the case may be in one or more instalments as may be fixed by the Government in the order granting the loans or sanctioning the raising thereof;

(b) The term of the loan shall not ordinarily exceed 30 years;

(c) The interest payable on the loan shall be at such rates as may be fixed by the Government;

(d) In the case of a non-Government loan exceeding twenty-five lakhs of rupees the date of floating of the loan of the loan shall be such as may be approved by the Government;

(2) The executive authority shall cause final orders of the Government to be notified on the notice boards of the concerned Loan Authority for the information of the public. [Memo.No. 31036-A/623/67- 1, Dt. 25-4-1967]

7. Where a Local Authority in its application desires the immediate grant or sanction to the raising of a loan on the ground that funds are urgently needed for any of the purposes specified in clauses (ii), (iii) or (iv) of sub-section (1) of Section 3 of the Act, the Government may, at any time after the receipt of the application, if they are satisfied that the loan is urgently needed for any such purpose, notwithstanding anything contained in Rules 5 and 6 after such enquiry, as they may think fit to make grant, or sanction the raising of the loan.

8. Prescribed Conditions :—(l) In granting or sanctioning a loan, the Government may prescribe any further conditions not inconsistent with the Act, and with these rules, as they may think fit.

(2) In particular and without prejudice to the generality of the provisions contained in sub-rule (1) the following conditions shall be prescribed, namely

(i) In the case of every loan, that the Government shall determine and Local Authority shall pay the cost—

(a) of any inquiry made and of advertisements published under Rule 5;

(b) of inspections made, and other measures of control taken, under Rule 9; and

(c) of any other proceedings taken by order of the Government under these rules;

(ii) In the case of every loan, that the Local Authority shall furnish to the Accountant-General, Andhra Pradesh, and to the Government, any information which they may require regarding its funds and regarding the expenditure of the loan

(iii) in the case of a Government loan—

(a) that the Government reserve the right to adjust the amount applied for to the credit of the Local Authority on the date specified in the application, or, in the alternative, to require interest to be paid on the amount of the loan from that date ; and

(b) that the Government, if they consider that the Local Authority has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these rules, may at any time order that no further payments shall be made on account of such loan and that any amount advanced with interest thereon shall be repaid immediately ; and

(iv) in the case of a non-Government loan, that the Local Authority shall not, without the previous approval of the Government. vary the dates within which the raising of the loan or of the first instalment, of it, has been sanctioned, and that, if the loan is raised by instalments, the local Authority shall report, for the previous approval of the Government, the dates within which each further instalment is to be raised.

9. Control and inspection of works and accounts :—The Government shall make such provision as they may deem necessary :-

(a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these rules ; and

(b) where the loan is taken for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of Section 3 of the Act for the proper inspection of the work to be carried out provided that every such work and the accounts connected therewith shall be open at all times to the inspection of—

(1) the Superintending or Executive Engineer in whose circle or division as the case may be, the work is situated ; and

(2) of any person who may be authorised to inspect the accounts of the Local Authority ; and

(3) of any other person specially authorised by the Government in this behalf.

10. Procedure on attachment :—When the Government decide to attach any funds under Section 5 of the Act the following procedure shall be observed, namely

(a) The Government shall issue a notice to the Local Authority prohibiting the collection or management of such funds by the Local Authority, and vesting the administration thereof in such officer as the Government may appoint. The Government shall cause such notice to be published in the local official gazette, and in such other manner as they may deem fit within the local limits of the area subject to the control of the Local Authority,

(b) the officer appointed by the Government under Section 5 of the Act shall pay the money collected or received under such attachment to the lender, or, in the case of a Government loan, into the Government Treasury.

11. Unexpected balance :—If, on the completion of the work or the closing of the account of the transaction for which a Local Authority has borrowed money, the Government are satisfied that the whole of the money has not been spent on the purpose for which it was borrowed they shall proceed as follows, namely :-

(a) *In the case of a Government loan* :—The Government may direct that the unexpended balance—

(i) shall be forthwith repaid to Government, in which case the principal of the debt shall be reduced by a equivalent amount and such variation as they may consider necessary on this account in the instalments fixed for the liquidation of the loan shall be made ; or

(ii) shall be utilized in carrying out any works which the Local Authority is legally authorized to carry out.

(b) *In the case of a non-Government loan* :—The Government may direct that the unexpended balance shall be utilized either in the reduction in any way of the debt of the Local Authority or in carrying out any works which that Authority is legally authorized to carry out.

12. Interest of Government Loans :—The following provisions shall apply to interest on Government loans, namely :—

(1) Loans taken in successive years, even though they be instalments of a single loan covered by a single sanction, shall be treated as separate loans, each of which shall

bear interest at the rate fixed for such loans in the year in which it is drawn. Interest shall be charged at the rate agreed upon early or half-yearly as the Government may determine.

(2) The Government may, if they think fit, direct that compound interest at a rate fixed by the Government from time to time shall be paid upon all overdue instalments on interest, or of principal and interest. [Memo.No. 64585-A163-2, Dt. 9-11-19631

13. Repayment of Government Loans :—With the previous consent of the Government, the Local Authority may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

14. Accounts of Government Loans :—The accounts of every Government loan shall be kept by the Accountant-General, Andhra Pradesh.

15. Sinking fund for non-Government Loans :—In the case of a non-Government Loan, if the loan is not repayable by annuities or annual drawing, the Local Authority shall establish a sinking fund in the following manner, namely :-

(1) It shall pay out of its income, yearly or half-yearly, into such fund, a sum which, accumulating at such a rate of compound interest as the Authority sanctioning the loan may fix, will be sufficient to secure the liquidation of the loan within the term fixed for its repayment

(2) It shall make the first of such payments within one year from the date of taking or raising the loan, unless the sanctioning Authority otherwise directs ; and

(3) It shall submit the accounts of its sinking fluid annually to the Accountant-General, Andhra Pradesh, and shall at once make good from its income any amount by which he may certify that the fund is deficient, unless the Government sanction a gradual readjustment.

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APPENDIX 18

[See Chapter X, Article 241]

RULES FOR THE GRANT OF CONCESSIONS TO GOVERNMENT SERVANTS AND THEIR FAMILIES AND INDIGENT PERSONS TO ENABLE THEM TO UNDERGO ANTI-RABIC TREATMENT

1. "*Government servant*" in these rules means a Government servant, whether temporary, officiating or permanent, paid from State Revenues or from Port and Marine funds administered by the Government and includes member of the work charged establishment of the Public Works Department or of a temporary establishment in the Forest Department sanctioned under Section 7(b) of the Andhra Pradesh Forest Code or of piecework or day-extra establishment in the Government Presses but does not include a Government servant on foreign service or in municipal or local fund service; it also includes a Government servant whose pay is debitable to Central Revenues if he is under the Administrative control of the State Government acting as the Agent of the Central Government.

2. Government servants and their families when exposed to infection from rabid animals or those suspected to be rabid may proceed for anti-rabic treatment either to the

Pasteur Institute, Coonoor, or to any of the other treatment centres other than Mission hospitals provided by Government whichever is nearest to them.

3. Any Government servant who has difficulty in finding at once the means to enable him to proceed to the Pasteur Institute, Coonoor, or any other centre for anti-rabic treatment that is nearest and whose pay does not exceed Rs. 500/- a month, may be granted—

(i) an advance not exceeding his actual travelling expenses to and from the place to which he is proceeding for anti-rabic treatment, viz., (a) single fare each way by railway of the class by which he is entitled to travel on duty, (b) for journeys by road or river the actual cost of transit, not exceeding the amount admissible under the rules. The expenses for the return journey should be paid to the patient after the treatment is finished, by the Treasury Officer of the station on production of a discharge certificate from the medical Officer in charge of the centre, and in the case of a treatment centre where there is no Government treasury, the medical officer in charge of the centre should advance the expenses for the return journey from the permanent advance held by him and subsequently recover the same from the nearest Government Treasury ; and

(ii) an advance of one month's pay.

Note 1 :—The words 'does not exceed Rs. 500/- a month' occurring in this rule and the word 'pay' occurring in this and subsequent rules should be interpreted as referring to substantive pay as defined in Rule 9(28) of the Fundamental Rules.

In the case of a Government servant without a lien on a permanent post pay actually drawn may be taken as substantive pay.

In the case of a piece-worker employed in the Government Press, Hyderabad and its branches 'pay' will mean pay calculated at class rates and in the case of day-extra establishments pay calculated at the rate fixed for them.

Note 2 :—In the case of Government servants whose pay does not exceed Rs. 50/- per mensem the recovery of the amount advanced as travelling allowance may be waived. In the case of those drawing over Rs. 50/- but not more than Rs. 100/-, where special circumstances exist the recovery of the amounts advanced as travelling allowance may be waived altogether or in part, if the head of the department thinks fit.

4. Any Government servant drawing not more than Rs. 500/- a month, a member of whose family is exposed to infection from a rabid animal or those suspected to be rabid and who had difficulty in funding at once the means of sending him or her to the Pasteur Institute, Coonoor, or to the nearest treatment centre other than a mission hospital may be granted an advance not exceeding the actual travelling expenses admissible under Rule (3)(i) plus one month's pay. If he does not draw more than Rs. 100/- a month; an advance of the travelling expenses of an attendant, if necessary, may be given to a similar amount and subject to the same conditions of recovery (see below) as for the patient. In the case of Government servants whose pay does not exceed Rs. 50/-, the recovery of the amounts advanced as travelling expenses for the members of their families and for the attendant may be waived. In the case of those drawing over Rs. 50/- but not more than Rs. 100/-, where special circumstances exist, the travelling expenses advanced for the members of their families and for the attendant may be waived altogether or in part if the head of the department thinks fit.

5. All officers of the Medical, Public Health and Animal Husbandry departments of whatever class are treated as on duty for the purpose of pay, travelling allowance, leave and pension for the period covered by their journeys to and from the nearest centre for anti-rabic treatment and their residence at any of the centre provided that they come into contact with rabid or suspected animal while actually discharging their official duties.

6. Government servants drawing more than Rs. 50/- per mensem proceeding to the Pasteur Institute or any other centre for treatment should bear the cost of their maintenance both during their journey and while under treatment at the institute or the inoculation centre. Those drawing not more than Rs. 50/- per mensem are entitled to maintenance allowances during treatment as well as during the journey to and from the Pasteur Institute or the nearest treatment centre, at the rate of daily allowance admissible to them under the Andhra Pradesh Travelling Allowance Rules. The same concession is also admissible to members of the families of Government servants who undergo antirabic treatment.

Note :—The menials employed in the Medical, Pubic Health and Animal Husbandry departments who are paid from contingencies and who come into contact with rabid or suspected to be rabid animals while actually discharging their official duties are entitled to the concessions admissible under Rules 5 and 6 above.

7. The officers of the Andhra Pradesh State mentioned in Annexure A are authorized to grant the above mentioned concessions to Government ‘servants employed under them or subject to their authority.

8. The despatch of every Government servant or every member of the family of a Government servant to the Pasteur Institute, Coonoor or the nearest centre of antirabic treatment other than a mission hospital should at once be reported to the officer immediately superior to the officer by whom the patient is sent, and by that officer, if he is not the head of the department, to the head of the department. Where the head of the department himself sends the person, no further report will be required. A report should also at once be made direct to the Director of the Pasteur Institute, Coonoor, or the medical officer in charge of the inoculation centre concerned in the form given in Annexure C.

The Director of the Institute or the medical officer in charge of the inoculation centre, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month’s pay admissible to him under these rules. as a recoverable loan, may grant to such a Government servant an advance not exceeding one month’s pay, intimating the grant to the head of the department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director or the medical officer in charge of the inoculation centre from the officer in charge of the treasury or sub-treasury, who will, when necessary, arrange to pass it on to the district concerned. Subject to the same conditions of proof and recovery, the Director or the medical officer in charge of the treatment centre may also make in very special cases a further advance not exceeding half an month’s pay to a Government servant who has already received a advance of one

month's pay before his departure for the Institute or the hospital, but has run short of funds while under treatment, and may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 50 a month, to the amount admissible under Rule 3 (i) and 6. Any of the above advances may also be granted to a Government servant, subject to the above conditions of proof and recovery, if applied for by him on account of members of his family undergoing treatment at the Institute or the hospital.

10. The discharge certificate to be granted by the Director or the Medical Officer in charge should be prepared in duplicate ; one copy of it should be despatched by him to the Government servant responsible for the original advance, and the other copy should be attached to the bill for the travelling allowance for the return journey which will be presented for payment at the treasury.

11. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the institute or the treatment centre, and should also be supported by the original intimation received from the officer who is responsible for the original advance. Maintenance charges for day spent at the Institute or the hospital and for the Director or the medical officer in charge of the treatment centre, who will certify thereon the class to which the patient belongs and the number of days that he was under treatment or that will be occupied in the journey.

12. The travelling and maintenance allowances of Government servants and their families paid from State Revenues should be debited to a special detailed head, viz., "57. Miscellaneous-Miscellaneous and unforeseen charges-Miscellaneous Charges for the treatment of Patient at the Pasteur Institute "(or at any of the treatment centres)". The travelling and maintenance allowances of Government servants paid from Central Revenue and who are under the administrative control of the State Government acting as the Agent of Central Government should be debited to Central Revenues. The bills for such charges should be sent to the Head of the Officer or Department under the Central Government which the Government servants concerned are serving. The travelling and maintenance allowance of servants of Port and Marine funds administered by the Government should be debited to the funds from which their salaries are met. Any recoveries of overdrawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Accountant-General.

Note :—In the case of all Government servants and their families the charge for the antirabic vaccine and for telegrams for vaccine will be borne by the Government.

13. All advances made to Government servants, under Rules 3 and 4 should ordinarily be recovered in three equal monthly instalments as provided in Article 239(c) of this Code. But in special cases where it is considered that the enforcement of the rules would cause hardship, the Government or the Honourable Judges of the High Court, the Board of Revenue and the officers named below, who have been specially empowered in that behalf, may sanction the repayment of an advance in more than three but not more than twelve instalments

Note :—The amount of the advance to be recovered monthly should be fixed in whole rupees and the balance should be recovered in the last instalment.

Director of Medical and Health Services.

Inspector-General of Prisons.

Inspector-General of Police.

Inspector-General of Registration.

State Port Officer.

Director of Public Instruction.

Chief Engineer, Public Works Department.

Director of Public Health.

Chief Conservator of Forests.

Director of Fire Services.

Transport Commissioner.

13-A. The family of a Government servant of the class referred to in Rule 1 shall also be entitled to anti-rabic treatment at the Pasteur Institute or other treatment centres other than a Mission hospital on the same scale and conditions, allowed to the Government himself in each case as laid down in Rules 1 to 13.

Note :—The term 'family' means a Government servant's wife, legitimate children and step children residing with or wholly dependent on him.

14. Indigent patients, when exposed to risk of infection from rabid animals or those suspected to be rabid should proceed for anti-rabic treatment to the Pasteur Institute, Coonoor, or any of the treatment centres provided by the Government that is nearest. Any indigent person domiciled in India, not employed in the public service, who has been exposed to infection from a rabid animal or one suspected to be rabid and who, in the opinion of any of the officers referred to in Annexure B, is unable to proceed to the nearest centre for anti-rabic treatment at his own expense may be granted the following concessions, viz., (a) a single third-class fare each way by railway (b) for journeys by road or river the actual cost of transit, and (c) maintenance allowance at the following rates :

Europeans and Anglo-Indians, fifty naye paise during the journey and Seventy five naye paise during treatment. Indians, twenty five naya paise during the journey and thirty seven naye paise during treatment

Provided that for the purpose of this rule no person or member of the family of person who pays more than Rs. 50/- as kist per annum or whose income from any other source than land exceeds Rs. 50/- per mensem shall ordinarily be classed as indigent nor shall any person be classed as indigent who has at the time or can obtain from relative the means of paying his expenses. Any person claiming to be indigent for the purpose of this rule shall produce a certificate to that effect from the village headman (including the village headman, if any, in a municipality) or from the subsidized rural medical practitioner if there is one in the village or from two respectable inhabitants of his village or from the executive authority of the municipality or the presidents of the district boards as the case may be.

A list of officers in the Andhra Pradesh State authorized to grant his concession is given in Annexure B.

15. Indigent patients and their attendants proceeding to the Pasteur Institute, Coonoor, or to the nearest anti-rabic treatment centre other than a mission hospital should be paid in cash a single third class fare by the shortest and cheapest route by the officer, who despatches them and the Director, Pasteur Institute, Coonoor or the medical officer in charge of the treatment centre will make similar arrangements for the patient's return journey.

Persons who are exposed to infection from rabid animals or those suspected to be rabid when applying for certificates of indigency should produce evidence to the satisfaction of the officers and others referred to above that they have actually been exposed to the risk of infection with rabies etc. The officers and others who have been authorized to issue certificates of indigency should insist on such evidence before the grant of such certificates.

16. The following procedure should be adopted in regard to the payment to be made to indigent persons and their attendants proceeding to or returning from anti-rabic treatment centre and the recoveries to be made from the local bodies concerned. The railway fares should be paid in cash by the officers despatching the indigent patients, money being drawn on contingent bills debitable to "Advances Repayable-Objection Book Advances - Other Officers." The despatching officers should, with reference to Rule 23, give intimation to the local bodies concerned regarding the amount paid to indigent persons for railway fares and maintenance charges. These amounts should be recovered from the local bodies concerned by presenting bills. A copy of the intimation should also be sent to the Accountant-General, Andhra Pradesh, who will watch the recoveries made from the local bodies. The recoveries will be credited to the same head.

As regards the payment of maintenance charges for days spent at the treatment centre and for the days occupied by the return journey and also of the third class railway fare or the actual cost of transit by road or by river, when necessary, for the return journey to indigent patients, who are not Government servants coming from local board or municipal areas to Government medical institutions, which provide anti-rabic treatment, the following procedure shall be adopted :

The district boards or the municipalities should place with the superintendents or the medical officers of such of those Government medical institutions in their areas which provide anti-rabic treatment sufficient permanent advances from which the superintendents or medical officers should make payments to the indigent patients undergoing antirabic treatment in those institutions, recouping the expenditure every month or earlier if necessary, from the local bodies concerned by presentation of bills which should be paid promptly by the local bodies. Superintendents or medical officers of Government medical institutions should in no case draw money from treasury on contingent bills to meet the above expenditure, They should in no case incur from the above permanent advances any other expenditure except the maintenance charges for the days spent on treatment and for the days occupied by return journey and the third-class railway fare or the actual cost of transit by road or river, when necessary for the return journey, whichever is lesser.

Note :—Officers who are authorized to despatch indigent patients for anti-rabic treatment to the nearest anti-rabic treatment centre other than a mission hospital but who cannot draw money from the treasury may pay the railway fares to indigent patients and other attendants from the permanent advances held by them and subsequently recover the same from the local bodies concerned by presenting bills.

17. The patient may be paid in advance the actual cost of transit for journeys by rail or by road or by river, when necessary. and maintenance allowance for the period of his journey to the institute or the hospital. He should take with him and produce a certificate signed by the officer despatching him that he has been sent to the institute or any other centre for treatment at the expense of state revenues or by local or municipal funds. If the area to which the patient belongs is within the limit of a municipal town or of a local board, the name of the municipality or local board concerned should be stated in the certificate.

18. The maintenance allowance of the patient while under treatment and for the period of the return journey and also, if necessary, the Cost of transit for journeys by rail or by road or by river on the return journey, will be disbursed by the Director, Pasteur Institute, Coonoor. or the medical officer incharge of the treatment centre in the first instance and subsequently recovered from the treasury on production of a discharge certificate.

19. The discharge certificate to be granted by the Director or the medical officer should be prepared in duplicate. One copy should be despatched by him to the Government servant responsible for the original advance and the other should be attached to the bill for travelling allowance and subsequently recovered from the treasury on production of a discharge certificate.

20. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the Institute or other treatment centre and should be supported by the intimation received from the officer responsible for the original advance,

21. Maintenance charges for days spent at the Institute or the treatment centre and for the days occupied by the return journey and also the third-class railway fare may be advanced on separate bills drawn by the Director or the medical officer who will certify thereon the days that the patient was under treatment or that will be occupied in the journey.

Note : —The bill drawn by the medical officer should exclude dieting charges incurred on behalf of any indigent person who has been admitted as an in-patient in any of the treatment centres other than the Pasteur Institute, Coonoor, while undergoing the treatment.

22. Any indigent person who is (a) a woman, (b) a child under 16 years of age, or (c) a man incapable by reason of age or other sufficient cause of travelling alone, may be allowed to be accompanied by not more than one attendant (except in the cases provided for in the note below) the cost of such attendant being debited to the same fund to which the charges on account of the patients are debited. Such attendant or attendants may be granted travelling expenses and maintenance allowances at the rate sanctioned for patients and also wages not exceeding Twenty-five naye paise a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the

attendant or attendants. This concession is also admissible to Government servant drawing not more than Rs. 100 a month and subject to the condition in Rule 4 to members of the families of such Government servants.

Note :—More than one attendant may be allowed on the authority of one of the authorities mentioned in Annexure B in special cases ask, e.g. when the patient is a child unable to travel without the mother or other woman in charge who also requires an attendant or when the patient woman and in addition to one attendant is compelled to take one or more children with her.

23. The despatch of each indigent person to Coonoor or any other centre except a mission hospital for anti-rabic treatment at the public expense should at once be reported to the Director or the medical officer concerned in the form given in Annexure C. A report should also be sent to the executive authority of the municipality or the president of the district board concerned the area from which the patient is despatched is within the limits of a municipal town or of a district board; and in every case a report should also at once be sent to the Accountant-General.

The report should state :-

(a) the amount of travelling allowance (by rail, road or river) advance;

(b) the number of days for which and the rate at which maintenance allowance has been advanced;

(c) the charges that should be borne by State revenues or by municipal or district board funds.

In the case of persons who of their own accord resort to any centre for anti-rabic treatment the necessary reports should be sent to the Accountant-General and the local bodies concerned by the medical officer in charge of the treatment centre.

24.(a) In the case of the indigent patients, the cost of anti-rabic vaccine and telegram charges will exclusively be debited to State funds but maintenance charges and the railway fares advanced to such patients will be recovered once a month before the end of the month from the local body concerned if the patient is resident within the jurisdiction of a district board or municipality. The exhibition of charges in the public accounts shall be as under :

(1) The cost of anti-rabic vaccine supplied to Government, Local Fund and Municipal hospitals recognized by the Government as anti-rabic treatment centres in the State should be treated as regular expenditure of the hospitals concerned and should be debited to "Medicine and hospital necessaries-Voted."

(2) The expenditure on service postage on account of telegrams sent to the Pasteur Institute, Coonoor, for the despatch of vaccine should be treated as a contingent charge of the hospital concerned and should be debited to "Contingencies Voted Miscellaneous."

(3) Advances of maintenance charges and third-class railway fares made by Superintendents or medical officers, of hospitals to indigent out-patients undergoing antirabic treatment should be classed as under :

(i) Advances repayable—Civil advances—Objection Book Advances Other officers (anti-rabic charges)" only in cases where the charges are recoverable from

local bodies and other subsequent recoveries being credited to the same head of account, and

(ii) 57. Miscellaneous—Miscellaneous and unforeseen charges—Miscellaneous (charge for the treatment of patients at the Pasteur Institute)" in cases where such charges are to be met from State Funds.

Note : —The procedure to be followed for the accounting of the expenditure on telegram the cost of vaccine and maintenance and other charges of patients undergoing anti-rabic treatment in local fund and municipal medical institutions recognized by the Government as antirabic treatment centres is laid down below

(i) *Expenditure on telegrams* :—Medical officers in charge of local funds and municipal medical institutions should utilize local fund or municipal perforated stamps for the despatch of Telegrams and recover the cost from State funds by presenting a bill at the end of each month to the Treasury Officer. This officer will debit the expenditure on the monthly bills to the contingencies of the Government Headquarters Hospital of the district which the local fund of municipal hospital is situated, adjust the amount to the credit of the district board or municipal council concerned and advise the president, district board, or the executive authority of the municipality of the claim made.

(ii) *Cost of vaccine* —The medical officers in charge of the local fund or municipal medical institutions may, after countersigning the bills, forward them to the Director, Pasteur Institute, Coonoor, who will present them at the Sub-Treasury, Coonoor, for debiting the amount to the Headquarters Hospital of the District concerned and crediting it to the funds of the Pasteur Institute.

(iii) *Maintenance and other charges* :—In the case of Government servants who are treated in local fund or municipal medical institutions, medical officers in charge of the institutions should meet the maintenance and other charges from their permanent advance in the first instance and subsequently recover the amount from State revenues by presenting at the treasury at the end of each month a bill countersigned by the District Medical Officer concerned and supported by proper vouchers. The Treasury Officer will pass the bill and adjust the amount of the bill to the credit of the district board or municipal council concerned.

(b) In the case of indigent patients other than Government servants who come from other local board or municipal area, the medical officer of the local fund or municipal medical institution wherein they are given anti-rabic treatment should meet the maintenance and other charges from their permanent advance in the first instance and subsequently recover the amount from the local board or municipal council concerned. All claims arising in those cases should be settled by the local body within a month from the date of receipt of the bill. The Government leave it to the local bodies concerned to make their own arrangements in regard to the manner in which the amounts are to be adjusted.

25. The Director or the medical officer concerned may make advances to indigent patients who come to the institute or the treatment centre at their own expense but are unable to maintain themselves or to pay for their return journey. Such advances should be recovered from the local bodies concerned by presenting immediately on completion of the treatment a bill supported by the certificate of indigence produced by

arrives without a certificate of indigence, the Director or the medical officer in charge of the treatment centre may admit the patient without waiting for the certificate, but he should at once send the name and address of the patient to the executive authority of the municipality or the Tahsildar of taluk concerned with a request that a certificate of indigence should be sent, The executive authority of the municipality or the Tahsildar should treat such communications as very urgent and send a reply to the medical officer concerned before the patient has completed the treatment, i.e., within 14 days of the persons' admissions as patient. On receipt of the certificate from the Tahsildar or the executive authority, the maintenance allowance and third-class railway fare advanced to the patient should be recovered from the local body concerned by presenting a bill as prescribed above. If, on the other hand, no certificate is received from or given by the executive authority or the Tahsildar, the Director or the medical officer concerned should recover, if possible, the charges from the patient, and if this cannot be done, the possibility of recovering them should be investigated in the following manner

The Director or the medical officer concerned should correspond direct with the officers in charge of the district to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District Officers should take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director or the medical officer that they have done so. The Director or the medical officer should then recover from the treasury any-sum of money advanced by him producing the District Officer's acceptance in support of the claim. If the patient resides within the area under the jurisdiction of a municipality or district board within the Andhra Pradesh State, the claim should then be passed on to the local body concerned for adjustment. If the patient resides outside the Andhra Pradesh State, the Director or medical officer should correspond in the manner indicated above direct with the District Officer accepts the claim any sum of money advanced should be recovered from the treasury producing the District Officer's acceptance as a voucher. The Accountant-General, Andhra Pradesh, will then debit the amount advanced to the State Government concerned through the exchange accounts. If no District Officer accepts the claim, it should he adjusted finally as a State charge-under the head "57 Miscellaneous-Miscellaneous and unforeseen charges-Miscellaneous charges for the treatment of patients at the Pasteur Institute" in the books of the Accountant-General, Andhra Pradesh.

26. With regard to indigent patients who are sent for treatment from the Pasteur Institute to the Government Hospital, Coonoor, the Director may, in the first instance, defray the expenses connected with their diet, and in the case of death, of their burial or cremation, as the case may be and recover the cost in accordance with the procedure laid down in Rules 23 to 25.

ANNEXURE A

(See Rule 7)

List of officers empowered to grant concessions to Government servants employed Under them or subject to their authority to proceed to the Pasteur Institute, Coonoor or any other centre for Anti-rabic treatment other than a mission hospital

Agriculture Department

Chief Conservator of Forests	Principal, Andhra Veterinary College.
Officers of and above the rank of Assistant Conservators in the Forest Dept.	Director of Animal Husbandry, Andhra Pradesh.
Director of Agriculture Gazetted Officers of the Agriculture Dept.	Gazetted Officers, Animal Husbandry Department.
Dy. Registrars of Co-operative Societies	Registrar of Joint Stock Companies.

Industries Department

Director of Industries and Commerce.	Director of Stationery.
Gazetted Officers of the Industries Dept.	Director, Government Printing Press.

Finance Department

Examiner of Local Fund Accounts.

Home Department

Inspector-General of Police.	Chief Judge, Court of Small Causes.
Deputy Inspector-General of Police.	Judges of the Small Causes Court Hyd.
Commissioner of Police.	Judge, City Civil Court, Hyd.,
District Supdts. of Police (including) Dy. Commissioner of Police, Hyderabad.	District Judges; Sub-Judges; District Munsiffs.
Assistant Superintendent of Police	Administrator General & Official Trustee.
Dy. Superintendents of Police.	
Commandants of Spl. Armed Police Units.	Advocate-General.
Principals, Police Recruits' Schools.	
Inspector-General of Prisons and Chief Inspr. of Certified Schools.	The Public Prosecutor, Andhra Pradesh.
Supdts. of Jails and Borstal Schools and Headmasters of Certified Schools.	The Government Pleader, Andhra Pradesh.
The Hon'ble the Chief Justice of the High Court of Judicature at Hyderabad.	City Magistrate. Transport Commissioner.

Education Department

Director of Public Instruction.	District Educational Officers.
Deputy Director of Public Instruction.	Inspectresses Girls' Schools.
Commissioner for Govt. Examinations.	Principals of Govt. Colleges.

Health Department

The Director of Medical Services.	Commissioned Medical Officers.
The Director of Public Health.	Civil Surgeons,
Assistant Director of Public Health.	Military Assistant Surgeon.
The Chemical Examiner to Government.	Civil Assistant Surgeons & Sub-Assistant.
District Health Officers.	Surgeons in independent charge of hospitals or dispensaries.

General Administration Department

Secretary to the Governor

Military :—[Deleted by Memo. No. 64583/2l56/Accts./63-4, Dt. 10-4-1964]

Secretaries, Deputy Secretaries and Under-Secretaries to the Government.	Secretary to the Andhra Pradesh Legislatare.
The Chairman, the A.P. Public Service Commission.	Senior Translator to Government.

Public Works Department

The Chief Engineer, General.	The Electrical Engineer and Assistant Electrical Engineer.
The Chief Engineer, Buildings and Public Health.	The Chief Electrical Inspector and the Assistant Engineers under the Chief Electrical Inspector.
The Chief Engineer, Highways.	State Port Officer.
The Chief Engineer for Irrigation.	Port Officers & Port Conservators.
The Chief Engineer for Electricity. Superintending Engineers.	Chief Operation Engineers and Chief Construction Engineer.
Executive Engineers & Divisional Electrical Engineers.	
All Sub-Divisional Officers and all Heads of Offices (for persons immediately subordinate to them).	

Local Administration Department

Inspector-General of Local Administration.	The Sanitary Engineer.

Director of Town Planning.	The Dy. & Assistant Sanitary Engineers.
Revenue Department	
Board of Revenue Collectors.	Officers of and above the rank of Assistant Director in the Survey.
Divisional Officers.	Department and Sub-Assistant of Survey.
Tahsildars.	Heads of Public Offices in Hyderabad.
Gazetted officers of the Excise Department.	Inspector-General of Registration. District Registrars, Sub-Registrars.
Deputy Tahsildars in independent charge	Registrar-General of Births, Deaths and Marriages.

Social Welfare and Labour Department

Commissioner of Labour, Department.	Director, Social Welfare.

ANNEXURE B

[See Rules 14, 16 and 22]

List of officers empowered to grant concessions to indigent persons not employed in the public service to proceed to the Pasteur Institute, Coonoor or any other centre for Anti-rabic treatment that is nearest

(1) Commissioned Medical Officers.	
(2) Civil Surgeons.	
(3) Military Assistant Surgeons.	
(4) Civil Asst. Surgeons and Sub-Asst. Surgeons in independent charge of hospital.	
(5) Veterinary Assistant Surgeons.	
(6) District & Municipal Health Officers.	
(7) Collectors.	
(8) Divisional Officers.	The officers will exercise their powers only when there is no medical officer present at the Station.
(9) Tahsildars.	
(10) Dy. Tahsildars in independent charge.	
(11) Officers of the Police Department of the above the rank of Dy. Supdt.	
(12) Sub-Registrars.	

In the absence of Gazetted Officer, the highest civil authority in the place is empowered to issue the requisition.

ANNEXURE C

[See Rules 8 and 23]

Form of Intimation of Despatch of Patients for Anti-Rabic Treatment

(1) Name of patient :

(2) Age and sex :

(3) Occupation or designation of appointment, if a public servant:

(4) Address in full :

(5) Father's name :

(6) Whether indigent or not :

(7) If indigent and not a Government servant, the municipal town or the local board area to which the patient belongs :

(8) Name of attendant or attendants, if any :

(9) Whether the expenditure in debitable to State, Local or Municipal Funds :

(10) Details of the amount advanced to the patient and the attendant or attendants, if any :

(a) Advance of one month's pay :

(b) Road journey allowance to the entraining railway station

(c) ……Class railway fare from to…… :

(d) ……Class steamer or boat hire at Rs…….. per head from……. to…….. :

(e) Diet enroute for……. day at…….. per day.

(11) The names and addresses of other persons who were bitten by the same animal.

Station : (*Signature of despatching Officer*)

Date : Designation.

Copy to be sent—

(i) (in duplicate) to the Medical Officer in charge of the inoculation centre or the Director of Pasteur Institute, Coonoor.

(ii) to the Accountant-General, Andhra Pradesh.

(iii) to the Executive Authority of the Municipality, or to the President, District Board, or to the officer immediately superior to the officer by whom the patient is sent.

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APPENDIX 19

[Deleted]

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APPENDIX 20

[See Chapter X, Article 260]

POWERS DELEGATED TO AUTHORITIES SUBORDINATE TO THE GOVERNMENT TO PERMIT OR WRITE-OFF IRRECOVERABLE ARREARS OF LOANS AND ADVANCES

Note : —(1) The exercise of these powers is subject to the same conditions as those laid down for writes-off of losses in APPENDIX 23.

(2) The limits mentioned in column (3) below refer to the amount or principal involved. When a competent authority remits or writes-off any irrecoverable amount under principal, it may also waive any unpaid interest due on that amount.

I. Advances to Cultivators

Sl.No.	***Class of loan or advances***	***Authority empowered to sanction remission of write off***	***Max. limit of sanction for each case***
(1)	(2)	(3)	(4)
(i)	Advances made under the Land Improvement and Agriculturist's Loans (General) Rules, 1933 :—		
	(a) If the work for which the loan was sanctioned has failed from causes beyond the borrower's control.	A Revenue Rs.250/- Divisional Officer. A Collector Rs.250/- Board of Revn. No. maximum	Subject to the provisions of Rule XXVI of the general rules.
	(b) in other cases	A Collector Rs.100/- Board of Rev. Rs. 500/-	See Instruction II in Chapter 5 of Part-III of the A.P. Loans [Takkavi] Manual.
(ii)	Advances made under the Agency (Tracts Partially Excluded Area) Agriculturists Loans Rules, 1933.	Agency Divnl. Officer— (a) in consultation with the Agent to the Government.	Rs. 200/- (subject to the provision of XI of the Rules).
		(b) without consulting the agent to the Government.	Rs. 100/-.

(1)	(2)	(3)	(4)
	(iii) Advances made under the Madras Agriculturist's Loans (Relief of Indebtedness) Rules, 1938.	A Collector Rs. 100/- Board of Revenue Rs. 500/-.	See Instruction II in Chp. 5 of Part III of the A.P. Loans [Takkavi] Manual.
	II. Miscellaneous Loans and Advances		
	Loans for members of communities eligible for the ameliorative measures undertaken by the Social Welfare Dept.—		
(i)	Loans for the acquisition of house sites for communities eligible for help by the Social Welfare Department & labourers given direct to individuals.	Collector of district in which Social Welfare staff is working.	Rs. 100/- for an individual.
		Director of Social Welfare.	Rs. 250/- for an individual.
(ii)	Loans for the acquisition of house sites for communities eligible of help by the Social Welfare Dept. & labourers given through Co-op. Societies under the control of the Co-op. Department.	Registrar of Co-op. Societies.	Rs. 250/- for a society.
(iii)	Advances to Chank Drivers.	Director of Fisheries.	Rs. 100/- for an individual driver.
	III. Advances repayable		
(i)	Special advances—Advances for the settlement of criminal gangs [industrial and agricultural advances] [See Article 252].	Commissioner of Labour.	Rs. 50/- for an individual, subject also to a total limit of Rs. 500/- in a year. [These limits apply to individual advances and agril. advances separately]
(ii)	Revn. advances [See Art. 256].	Revn. Divnl. Officers.	Rs. 25/-.
		A Collector.	Rs. 50/-.
		Board of Revenue.	Rs. 500/-.
(iii)	Forest advances [See Article 257]	A Conservator of Forests.	Rs. 200/-.
		Chief Conservator of Forests.	Rs. 1,000/-.

APPENDIX 21

[See Chapter XI, Article 262]

KINDS OF DEPOSITS

I. Revenue Deposits

This head includes the following kinds of deposits :—

(1) Earnest money deposits made by intending tenderers in all departments.

Note : —In the case of all auction sales in the Forest and Jail Department, Selling Officers are authorized to return the deposits of unsuccessful bidders at the close of the sale on each day but the gross transactions should be included in the Government Account (See Treasury Rule 7(2)).

(2) Initial deposits made by intending bidders at auction sale of abkari and opium privileges and fishery rentals, and also the further deposits made by successful bidders.

Note : - Selling officers are authorized to return the deposits of unsuccessful bidders at the close of the days sale, but the gross transactions should be included in the Government Account (See Treasury Rule 7(2)).

(3) Security deposits received from the leases of the infructs of Government trees.

(4) Security furnished in cash by a Government Servant or a contractor and not converted into an interest bearing form of security. (See Articles 279 and 280.)

(5) Deposits by villagers of the equivalent of free labour promised for Rural Reconstruction Schemes.

(6) Security furnished in cash by a private employer in respect of a Government servant lent to him on foreign service terms. (See Art. 293).

(7) Deposits made by holder of shooting licences in the Forest Department for the due fulfilment of the conditions of the licence.

(8) (a) Deposits furnished by the dealers under Rules 29(7) of the Andhra Pradesh General Sales Tax Rules, 1957.

(b) Deposits furnished by dealers, under Rule 48(2) of the Andhra Pradesh General Sales Tax Rules, 1947. [Memo.No. 34068/515/Accts./71-5, Dt. 4-4-1972]

(9) Security deposits furnished by the proprietors of entertainments under Rule 21 of the Entertainments Tax Rules, 1939.

(10) Moneys received by the Chief Electrical Inspector to the Government under the provision of the Electricity Act in cases where consumers of electrical energy dispute the claims of the licence;

(12) Initial deposits collected by Co-operative Inspectors and Social Welfare Revenue Inspectors for the formation of co-operative societies among the communities eligible for help by the Social Welfare Department for the purpose of acquiring land for house-sites, till the co-operative society is formed in each case.

(13) Deposits made under the provisions of the Madras Estates Land Act, 1908 (Madras Act I of 1908)

(a) The amounts collected under Section 3(4) of R.R. Act, 1947 and 55(1) of E.A, Act, 1948 in respect of which there are two or more claimants to the rent collected and when there is a dispute among them, to whom and in what proportion should the rent be paid;

(b) The amount referred to be taken by the landholders in disputed cases

(c) The amount recovered by miscellaneous bills issued to the landholders for the sanctioned amounts of arrears of rents if no claim is made within 90 days from the date of issue of the bill. [Memo.No. 36634-A1915168-7, Dt. 16-1-19691

[See also local rating 5 under Art. 64-67, A.P. Ac. VOL. II].

(14) Sale proceeds of land sold arrears of revenue.

(15) Receipts of estates under attachment or about to be sold for arrears of revenue, and deposits made by person who apply for sales of immovable properties to be set aside, (Sections 30, 36 and 37-A of the A.P. Revenue Recovery Act, 1864) (A.P. Act II of 1864).

(16) Compensation for lands acquired under the provisions of the Land Acquistion Act, 1894 (Indian Act of 1894).

(17) Fee for the survey of waste lands, till the land is sold in each case.

(18) Money received on account of all escheats, irrespective of their value pending final disposal under the orders of the competent authority.

(19) Amount received under the rules made under the Andhra Pradesh Buildings (Lease, Rent and Eviction Control) Rules, 1961 and issued in G.O.Ms.No. 892, Home (Accom. A) Department, dated 6-6-1968). [Memo.No. 53107/1554/68-2, Dt. 17-11-1968]

III. Criminal Courts' Deposits

This head includes the following items :—

(1) Compensation fines and costs due to an injured party and not to the Government in both appealable and non-appealable cases till they lapse under the ordinary rule and rewards ordered be paid out of fine or other moneys to informers of Police Officers under Section lI-A of the A.P. Gaming Act, till they are paid to the parties or lapse under the ordinary rule. (See also Article 267).

(2) Sale-proceeds of unclaimed perishable property.

Note : —If unclaimed property be sold because it is perishable and cannot be kept, or for the benefit of the owner, or because its value is less than Rs. 10 the proceeds should be held for six months in deposits. (See also Sections 26 and 27 of the Police Act, 1861 (Indian Act V of 1861) and item (1) in part 11 above).

(3) Surplus sale-proceeds of unclaimed and impounded cattle for 3 months. (See Section 17 of the Cattle Trespass Act, 1871 (Indian Act 1 of 1871), and Articles 135 and 136 of the Special Funds Code).

(4) Excess recoveries of feeding charges and fines on account of impound cattle. (See Article 135 of the Special Funds Code.)

(5) Sale-proceeds of property attached because the owner is evading a warrant for 2 years. (See Section 89 of the Criminal Procedure Code).

(6) Receipts relating to attached disputed property till it is restored. (See Section 146 of the Criminal Procedure Code).

(7) Travelling allowances of the Examiner of Questioned Documents and his staff collected in advance from private parties.

(8) Moneys received in Criminal Courts for service of summons, for batta of witnesses and for other similar purposes.

(9) Licence fees and taxes recovered under the City Municipal Act by the City Magistrates, Hyderabad, which are payable finally to the Corporation of Hyderabad.

(10) Licence fees collected by the Magistrates under Section 212(9) of the Madras Local Boards Act, 1920, which are payable in full to the local bodies concerned.

(11) Moneys received by the Commissioner of Police, Hyderabad in his capacity as an ex-officio City Magistrate, from the accused persons let on bail.

(12) Compounding fees realised in Forest Offences.

[Memo.No. 102605-A/Accts./60-1, dated 17-12-1960]

IV. Personal Deposits

This head includes the transactions on account of the following :-

(1) Treasury cash orders.

(2) Wards' estates and attached estates.

(3) Official Receivers and the Official Assignee, Hyderabad.

(4) Irrigation cess fund.

(5) Electricity distribution schemes undertaken by the Government on behalf of municipalities.

(6) Leave salary fund of the Andhra Pradesh Municipal Engineering Service.

(7) Leave salary fund of the Andhra Pradesh Local Authorities Electrical Engineering Service.

(8) Leave salary, etc., funds of the Andhra Pradesh Municipal Commissioners.

(9) Governor's Bodyguards—

(a) Clothing etc., allowances to Sowars ;

(b) Sale-proceeds of weeping in the Bodyguard stables received by the Commandant.

(10) Moneys received by the Advocate-General, Andhra Pradesh in his official capacity.

(11) Jails—Cash property of prisoners.

(12) Police Funds—District Police Band Funds; City Police Band Fund and Clothing Account in the Police Training School, Anantapur, and Police Training School Hostel Funds (including Government advance), Anantapur.

(13) Mrs. A.V.N. College, Visakhapatnam.

(14) District Medical Lending Libraries.

(15) Government hospitals Cash-deposits of patients (Cash receipts other than cash deposits towards hospital stoppages) and the/moneys relating to the "Entertainment and Sport Fund" in Mental hospitals.

(16) Leprosy Relief Committee (District Leprosy Committee) West Godavari District.

(17) Leprosy Relief Committee (Taluk Leprosy Committee), Tadepalligudem, West Godavari District.

(18) Leprosy Relief Committee (Sub-Committee), Kovvur Taluk, West Godavari District.

(19) Leper Colony Committee, Krishna District.

(20) District Branches of the British Empire Leprosy Relief Association.

(21) District Leprosy Relief Council, Cuddapah.

(22) Moneys of the National Tuberculosis Association, Waltair.

(23) Tuberculoses Funds, Nellore.

(24) Agriculture—Cash transactions of District Agricultural Officers with private firms and parties in connection with the scale of improved agricultural implements, seeds and manures to the ryots.

(25) Agricultural College, Bapatla, Funds relating to the university examinations conducted at the college.

(26) Animal Husbandry Department—Moneys received in advance by the Livestock Development Officer from agriculturists and/others for the purchase of animals on their behalf.

(27) Co-operative societies under liquidation.

(28) Government Polytechnics at Visakhapatnam, Kakinada, Vuyyuru and Tirupathi. Sports Hostels, Scholarships and Prize funds.

(29) District Commercial Museums in the Cuddapah, Anantapur and Chittoor districts.

(30) Lighting and cleaning charge collected in fish curing yards.

(31) Public Works Workshops (Vijayawada and Dowlaishwaram) and Government Press, Hyderabad—Fines realized from employees under the Payment of Wages Act. 1936 (India Act IV e of 1936).

(32) District Cyclone Relief Fund, Guntur.

(33) Grants received from the Indian People's Famine Trust Fund.

(34) Silver Jubilee Chenchu Relief Fund, Kurnool—Moneys allotted out of their Magistrates Silver Jubilee Fund to the District Committee, Kurnool for the Relief of the Chenchu patients at Pecheruvu and other hospitals.

[Memo.No. 50429/345/Accts./67-12, Dt. 19-7-1968]

(35) Caution money deposits collected from :—

(a) the students in the Government Medical Colleges, the Engineering Colleges, Anantapur and Kakinada (including deposits for electric lighting charges in the hostel), the Agricultural College, Bapatla, the Government Polytechnics, and the Government Industrial Training Institutes and Centres (for borrowing books from the School Library), and the Depressed Classes Hostel, Masulipatnam;

(b) the students in the Veterinary College, Bapatla. towards room rent. electric current. Cater charges, etc., in the hostel;

(c) pupil-compounders and pupil-midwives undergoing training in Government medical institutions;

(d) paid and unpaid House Surgeons and House Physicians

(i) as a security against loss or damage to the furniture and other property in the quarters, and

(ii) as a security against loss of, or damage to the equipment which they handle while engaged in official work;

(e) members of the Public borrowing books from the library attached to the Agricultural College, Bapatla, and the office of the Director of Industries and Commerce;

(f) apprentices admitted for training in the laboratory of the Chief Electrical Inspector to the Government;

(g) the students in the Government Colleges (including Science Students) for laboratory and library deposits taken;

(h) the students in Government Training Schools for Masters for safe return of library books, recovery of fines etc.;

(i) the students in Government Secondary and Training Schools for Women for safe return of library books; and

(j) parties for work done on their behalf by the Industrial Engineering branch of the department of Industries and Commerce.

[Memo.No. 16529/724/Accts./63-2, Dt. 25-6-1 963]

(36) Amount received under the rules made under the Andhra Pradesh Buildings (Lease, Rent and Eviction) Control Act, 1960 and issued in G.O. Ms.No. 547, G.A. (Accts-B), Dt. 29-4-1961.

V. Public Works Deposit (Including those relating to the Electricity Department)

The head comprises transactions of following classes :-

(See also Articles 73 and 74, Andhra Pradesh Account Code, Volume III):

(1) Cash deposits received from subordinates as security.

(2) Cash deposits received from contractors as security, including percentage deductions made from their bills.

(3) Deposits for work to be done.

(4) Sums due to contractors on closed accounts.

(5) Deposits from consumers or other service connection works and other works covered by the Indian Electricity Act, 1910 (India Act IX of 1910).

(6) (a) Sums due to labourers on nominal muster rolls and to monthly workcharged establishment on pay rolls in the Electricity Department (accounted for under the head "Net Wages Accounts").

(b) Sums due to contractors on their bills in the Electricity Department (accounted for under the head "Contractors" Balances")

(7) Miscellaneous deposits, including (until clearance) all items of receipt the classification of which cannot at once be determined or which represent accounting errors awaiting adjustment.

VI. Deposits in connection with Elections

(This head includes deposits of candidates standing for election and deposits on cha1lengd votes received in connection with elections to the State Legislature).

[Memo.No. 7924/473/Accts./63-6, Dt. 11-9-1963].

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APPENDIX 22

[Deleted]

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APPENDIX 23

[See Chapter XII, Article 297]

POWERS OF SUBORDINATE AUTHORITIES TO WRITE OFF LOSSES

The Government have delegated to the authorities mentioned below the powers to write off finally losses of the kinds specified up to the limits noted against each, provided that the loss does not disclose

(i) a defect of the system or in the rules the amendment of which would require the orders of a higher authority, or

(ii) serious negligence on the part of one or more Government servants that might possibly call for disciplinary action requiring the orders of a higher authority.

Except when the Government have ordered otherwise in regard to any case or class of cases every sanction to a write off should be communicated at once to the Accountant General with an explanation of the full circumstances and with copies of the relevant portions of the correspondence relating to the subject.

Nature ad Description of the loss	Authority competent to sanction the write off	Maximum limit of sanction in each case	Remarks
(1)	(2)	(3)	(4)
A. Losses of Public Moneys included in the Cash Accounts and Stores included in the Stock or other Accounts			
1. Irrecoverable value of stores or public money lost through fraud, negligence or other cases and unprofitable outlay on works.	Board of Revenue	5,000	The orders of the full Board should be obtained for writing off any amount that exceeds Rs. 1,000/-.
	Chief Conservator of Forests.	5,000	
	Conservator of Forests.	2,500	For deficits due to dry-age or wastage.
		1,000	In other cases.
	Chief Engineer for Electricity.	1,000	For write off of stores only.
	Chief Operation Engineers.		do.
	Chief Construction Engineer.		do.
	Chief Engineers.		do.
	Commissioner of Labour.	500	
	Director of Industries and Commerce.	500	
	Director of Social Welfare.	500 [Memo.No.47367/1597/Accts./75-l,Dt.15-7-1965]	
	Chairman, APPSC, Hyderabad.	500 [Memo.No. 46779/1322/168-5, Dt. 28-11-1968]	

Note (1) :—This item contains the general delegation of powers to be exercised in certain special cases are specified in the succeeding items.

(1)	(2)	(3)	(4)

Note (2) : —The expression "value of store" means the "book value" if satisfactory priced account are maintained and otherwise "replacement value" (i.e.) the cost of replacing the item by a new one and not one in the same condition. (See the Note under Article 139). The following special instructions apply to Forest Department Stores.

[Memo.No. 83066/Accts./59-2, Dt. 11-1-1960]

(i) Permit forms with no value impressed on them should be treated as ordinary stores and their value should be estimated with reference to the cost of paper and printing.

(ii) The value adopted for timber and other produce should be based on the market value except in the case of the stock in the forest lost by theft or fire, in which case the valuation of timber and other produce lost should be made with reference to their value at the place from which they were removed or lost and not with reference to their potential value when sold in a market.

(iii) For other stores and livestock, the value entered in the stocks returns should be adopted.

In regard to the write-off of the irrecoverable value of stationery articles lost or damaged, the Commissioner of Labour can exercise his powers upto a maximum limit of Rs. 300 only in each case (See item 2).

		Rs.
1. Irrecoverable value of Stores etc. (Contd.).	Chief Operation Engineers and Chief Construction Engineer in the Electricity Dept., High Court, Inspector-General of Police. Director of Fire Services, Inspector-Genl. of Prison, State Port Officer.	500
-do-	Director of Medical Services	300
	Special Officer, Indian Medicine Department.	300
		[Memo.No. 58089/Accts./65, Dt. 3-5-1968]
	Dy. Commissioner of Commercial Taxes. Chemical Examiner to Government, Agents to Government & Director of Fisheries.	500
		[Memo.No. 56179/1199/Accts./62-2, Dt. 19-9-1962]
	Agents to Government Collectors, Commissioner for Govt.	300

(1)	(2)	(3)	(4)
	Examinations, Commissioner of Police.		
		[Memo.No. 4847/Accts./61-4, Dt. 24-7-1961]	
	Fire Service Branch , Director of Agriculture, Jt. Director of Agriculture, Superintendent Engineer,	500	
	Director of Public Health, Director of Public Instruction, Registrar of Co-operative Societies.	300	
		[Memo.No. 25728/Accts./59-1, Dt. 22-9-1961]	
	[As amended in G.O.Ms.No. 189, Fin. & Plg. (Accts-II), Dt. 7-6-1983]		
	Sanitary Engineer, Director of Women's Welfare, Secretaries to the Government.	300	
		[Memo.No. 59529/Accts./60-1, Dt. 2-7-1960]	
	Secy. to Governor.	300	
		[Memo.No. 68887/2383/Accts./65-2, Dt. 12-11-1965]	
		(3) In the case of loss of cardamoms on account of cleaning and drying, the following procedure should be followed for purpose of writing off :—	
		(1) The normal deficiency in the weight of cardamoms in the following two stages may be fixed at the rates indicated against each—	
		(a) Picking off the stalks from the capsules—21 per cent.	
		(b) Drying green 'picked' cardamoms—89 per cent	
		(2) Only deficiencies in excess of those normal deficiencies should be dealt with a loss of Govt. revenue requiring the sanction of the competent authority to write off, and for the purpose of writing	

(1)	(2)	(3)	(4)
			off, the deficiencies, on account of the picking off of the stalks from the capsules exceeding 21 percent may be valued at 11 per cent of the average sale value of any cardamoms in the previous year and the deficiencies on account of drying of green "picked" cardamoms exceeding 89 per cent may be valued at the average sale value of dry cardamoms in the Previous year.
	Director of Animal Husbandry.	Rs. 500/- in each case subject to a maximum of Rs 2,500/- per annum.	
	Deputy Director of Animal Husbandry and Officers of similar rank.	Rs. 50/- per each case subject to a maximum of Rs. 500/- per annum. [G.O.Ms.No. 189, Fin. & P1g. (Accts.-II) Dept., Dt. 7-6-1983].	
	Superintending Engineers in the Public Works and Electricity Depts.	Rs, 3 00/- Superintending Engineers of Electricity Dept. may write off irrecoverable value of value of stores upto Rs. 600/-.	
	Chief Electrical Inspector to Govt. and the Executive Engineer (Electrical), Vijayawada. Inspector-Genl. of Local Admn.	Rs. 250/-.	
	Transport Commnr.	Rs. 1,000/- at a time, subject to a maximum of Rs. 5,000/- per annum. [G.O.Ms.No. 239, Fin., Dt. 9-9-1982]	
	Administrator-Genl. and Official Trustee, Advocate-General, Chief Judge, Court of Small Causes, Chief City Magistrate.	Rs. 250/-.	
	*Director of Central Stores Purchase Department.	(Not exceeding Rs. 200/- p.a.) [Memo.No. 52937/Accts./63-l, Dt. 6-8-63]	
	District & Sessions Judges.	Rs. 200/-.	
	District Magistrates (Judicial).	Rs. 200/-.	

(1)	(2)	(3)	(4)
	Inspector-Genl. of Registration;	Rs. 200/-.	
	Judge, City Civil Court;	Rs. 200/-.	
	Dy. Inspector-Genl. of Police; Regnl. Fire Officers.	Rs. 150/-.	
		[Memo.No. 58089/Accts./65, Dt. 3-5-68]	
	Deputy Commissioner of Excise.	Rs. 100/-.	
	District Forest Officers	. -do-	
	District Medical Officers.	-do-	
	Divisional Inspectors of Schools.	-do-	
	Executive Engineers.	-do	
	**Divisional Electrical Engineers.	-do-	

An officiating Executive Engineer may exercise this power, provided that the officiating period is likely to exceed three months. When he has once done so, he may exercise it again whenever he acts as Executive Engineer, whatever the period, unless the power has been expressly withdrawn,

The power delegated to Divisional Electrical Engineer does not extend to writing off unprofitable outlay on works.

	Principals, Medical Colleges.	Rs. 50/-.	
	Director, Govt. Press.	-do	
	*Superintendents of Government Hospitals.		
	**Electrical Engineer (General).		
	Director of Fire Services.	-do-	
	District Supdts. of Police.	-do	
		[Memo.No.21057/856/Accts./63-1,Dt.10-4-1963]	
	*The Commandants of the Special Armed Police Units.	-do	
	*Divl Fire Officers.	-do	
		[Memo.No.58089/Accts./65, Dt. 3-5-1968]	
	Commander, Second Circle, National Cadet Corps., Radio Engineer.	Rs. 20/-.	
	Principals, Police Training Schools.	Rs. 10/-.	
		[Delete Memo.No. 21057/856/Accts./63-1, Dt. 10-4-1963]	

(1)	(2)	(3)	(4)

* In the case of a Government Hospital the limit should be applied with reference to the total loss or deficiency that comes to light in the course of a complete stock-taking.

**The power delegated to the Electrical Engineer (General) is restricted to writing off only the irrecoverable value of stores borne on the stock account. The limit of Rs. 50/- applies to the value of each article or similar articles written off at a time. Survey reports of all such item written off should be sent to the Accountant-General with the Accounts.

Note :—The power delegated to the Commander, Second Circle, National Cadet Corps, is restricted to writing off only irrecoverable value of stores.

(2) (a) Irrecoverable value of stationery articles lost or damaged [See Annx. 'E' to R.9 of the Stationery Manual, Volume-I]	1. Board of Revenue	Rs. 5,00 0/-.
	2. Chief Conservator of Forests	Rs.5,000/-
	3. Conservator of Forests	Rs.1,000/-
	4. Chief Engineers	Rs.500/-
	5. Director of Industries and Commerce.	Rs.500/-
	6. High Courts	-do-
	6A. The Registrar of A.P. Administrative Tribunal.	-do-
	7. Inspector-Genl, of Police.	-do
	8. Inspector-Genl. of Prisons.	-do-
	9. Director of Medical Services.	-do-
	10. Commissioner of Labour	Rs. 3 00/-.
	11. Collectors.	-do
	12. Commissioner for Govt. Examinations.	-do
	13. Director of Agriculture.	-do
	14. Director of Public Health.	-do-
	15. Director of Public Instruction	-do
	16. Deleted	[G.O.Ms.No. 189, Fin., Dt. 7-6-1983]
	17. Registrar of Co-operative Societies	Rs. 300/-.
	18. Sanitary Engineer.	-do

(1)	(2)	(3)	(4)
	19. Dy. Secy. to Govt. in Home. (Est.) Dept., and Secretaries to Govt. in other Departments.		-do
	20. Secretary Legislature.		300
	20-A. Secy. to Governor.		-do
	21. Supdtg. Engineer, P.W.D.		
	22. Superintending Engineer Electricity Departments.		300
	23. Executive Engineer (Electrical, Vijayawada). Director of Animal Husbandry.		Rs. 500/- in each case subject to a maximum of Rs. 2,500/- per annum.
	Deputy Directors and Officers of similar rank.		Rs. 50/- in each case subject to a maximum of Rs. 500/- p.a. [G.O.Ms.No. 189, Fin. (Accts.II) Dept., Dt. 7-6-1983]
	24. Director of Printing and Stationery.		500 [Memo.No. 79200/2799/Accts./65-2, Dt. 2-8-1966]
	24A. Inspector-General of Local Administration.		300
	25. Administrator-General and Official Trustee.		200
	26. Advocate-General.		-do
	27. District Sessions Judges.		-do
	28. Inspector-General of Registration.		-do
	29. Deputy Inspectors General of Police.		150
	30. Dy. Commissioner of Excise and Prohibition.		100
	31. District Medical Officer.		-do
	32. Divl. Inspectors of Schools.		-do-
	33. Executive Engineers.		-do
	34. Divnl. Electrical Engineers.		-do
	35. Principals Medical Colleges.		-do-

(1)	(2)	(3)	(4)
	36. Director, Government Press.		-do-
	37. Supdts. of Govt. Hospitals.		-do-
	38. District Forest Officers.		-do-
	39. Principal, Agricultural College, Bapatla (b).		50
	40. Electrical Engineer (General).		-do-
	41. Radio Engineer.		20
	42. Superintendents of Police.		10
	43. Principals, Police Training Schools.		10
	44. Heads of Offices of the Agricultural Dept. and above the rank of Asst. Director of Agriculture (C).		10
	45. Live-stock Devlpt. Officer.		10.
	46. Principal, Veterinary College, Bapatla (C).		10
	47. Asst. Director of Printing and Stationery (D).		20

Memo.No. 79200/2799/Accts./65-2, Dt. 2-8-1966]

Note (A) :—The order of the Full Board should be obtained for writing off any amount that exceeds Rs. 1,000.

Note (B) and (C) :—The powers of write-off are subject to restrictions imposed in the remarks column against item 6 below.

Note (D) :—The total amount written off should not exceed Rs. 500/- in any one year, [Memo.No. 79200/2799/65-2, Dt. 2-8-1966].

(Memo.No. 6070/Exp-C/55-56, Finance, Dt. 5-6-1956
and Memo.No. 38768/Exp-C156-2, Finance, Dt. 12-7-1956)

		Rs.
(b) Irrecoverable deficiencies in stock of stationery & printed forms.	Chief Electrical Inspector to Government.	300
	Principal Agricultural College, Bapatla.	50

(1)	(2)	(3)	(4)
	Heads of Offices of the Agricultural Dept. of and above the rank of District Agricultural Officers.	10	See the remarks against item 6 below.
	Livestock Devlpt. Officer.	10	
	Asst. Director of Stationery.	5	The total amount written off should not exceed Rs. 100/- in any one year.
3 Value of superseded or useless publications and missing stores and publications.	Director, Govt. Press.		The total amount written off should not exceed Rs. 500/- in any one year.
4. (a) Value of superseded Publications	Director of Animal Husbandry.	750	Rs.300/- in each case subject to a maximum of Rs.1,000/- per annum.
			[Memo.No.75798/Accts./59, Dt.22-9-1961] [G.O.Ms.No.189, Fin(Accts-II) Dept, Dt.7-6-1983]
(b) Value of Missing books in Firka Central Libraries	Collectors.	100	The total amount written off should not exceed Rs.300/- in any one year.
5. (i) Value of Livestock lost or dead or transferred to Pinjarapole or destroyed.	Director of Agriculture.	500	In each case. The total amount written off should not exceed Rs.2,500 in any one year.
			[Memo.No.75798/Accts./59, Dt.22-9-1961]
	Joint Director of Agriculture. […….]	300	The total amount written off should not exceed Rs.2,500/- in any one year.
	Gazetted Asst.to the Head quarters. Dy.Director of Agriculture.	200	
		[G.O.Ms.No.189, Fin(Accts-II) Dept, Dt.7-6-1983]	
	Director of Agriculture	Rs.500/- in each case. The total amount written off should not exceed Rs.2,500/- in any one year.	Rs.300/-. The total amount written off should not exceed Rs.2,500/- in any one year.

(1)	(2)	(3)	(4)
	Joint Director of Agriculture.	Rs. 300 in each case.	Nil
		Rs. 2,500 in each year.	Nil
	Director of Animal Husbandry.		Rs. 2.000 in each case subject to a maximum of Rs. 20,000/- per annum.
			[G.O.Ms.No. 189, Fin. (Accts-II) Dept., Dt. 7-6-1983]
(ii) Value of livestock lost or dead.	Livestock Development Officer.	100	The total amount written off should not exceed Rs.1,000 in any one year.
	Director of Industries & Commerce.	200	The total amount written off should not exceed Rs.400 in any one year.
	Inspector-General of Prisons.	100	The total amount written off should not exceed Rs.100 in any one case and Rs.1,000/- in any one year.
Inspector-Genl.of Police.	Rs.5,000/- for a horse at a time and Rs.15,000/- in one financial year.		Write off the value of condemned/deceased horses from the numerical strength of the city mounted police and the disposal of the condemned horses through public auction.
			[G.O.Ms.No. 298, Fin. & Plg., Dt. 24-8-1977]
(iii) Value of missing or unserviceable stores.	Gazetted-Assistant to the Headquarters Dy.Director of Agriculture.		Upto Rs.100/- in each case. Rs.100/-
6. Value of livestock lost or dead, and stores, or other dead stock including furniture loss or become unserviceable	Principal, Agricultural College, Bapatla.	50	The total amount written off together with any amount written off on account of deficiency in stock of stationery and printed forms under item 2 should not exceed Rs. 3 00/- in any one year. The power to write off should not be exercised in regard to any loss for which any one can be held personally responsible.
	Head of offices of the Agril. Dept.		The total amount written off together with any amount writ-

(1)	(2)	(3)	(4)
	& above the rank of District Agril. Officer. Livestock Devlpt. Officer.	10	ten of on account of deficiencies. Of stock on account of stationery and printed forms under item 2 should not exceed Rs. 100/- in any 1 year for any one office. The power to write off should not be exercised in regard to any loss for which any one can be held personally responsible.
7. Value or cost of replacement of egg setting and chikens that die in transit supplied to private parties from Agricultural College Dairy, Bapatla or a Research Station.	Direct of Agri.	300	The total amount written off should not exceed Rs. 100/- in any one year for any one station.
	Dy. Director of Agriculture Livestock Development Officer.	10	The power to write off should not be exercised in regard to any loss for which any one can be held personally responsible.
	"Director of Animal Husbandry.		In the case of chicken that die in transit, Rs. 100/- per annum for each station and in respect of sheep & goats that die in transit Rs. 500/- per annum for each station. [G.O.Ms.No. 189, Fin. (Accts-II) Dept., Dt. 7-6-1983]
8. Dryage, Wastage or deficit in farm produce, seeds and manures and deficits in chemicals stores for sale or for use.	Principal of Agri. College at Bapatla.	No. Limit.	The authority to sanction in a write off of a loss in weight should report the fact at once with head quarter of the deptt., who should scrutinize the write off and if he considers that the loss in weight, is due to fraud, theft or gross defect in storage make an immediate report to the Govt. and the Accountant-General.
	Head of Scientific Sections in the Agril. College & Research Institute.	Do.	
	Fruit Specialist.	Do.	
	Sugarcane specialist.	Do.	A half-yearly statement giving full particulars with reasons for all classes of write-off sanctioned by the departmental authorities, should also be sent to
	Dy. Directors of Agril., Livestock Devlpt. Officer	Do.	

(1)	(2)	(3)	(4)
	(in regard to the Livestock Research Station, Guntur.)		the Govt. and the Accountant—General. The book values of the articles written off should be specified against each item in the statement. [Memo.No. 75798/Accts./59, Dt. 22-9-1961]
	Joint Director of Agriculture.		Scrutiny of cases sent by the Heads of Sections, Principals & Dy. Directors of Agriculture.
Dryage, Wastage or deficit in Farm produce, seeds & manures & deficits in chemicals stores for sale or for use. (a) Losses due to wastage & dryage.	Joint Director of Agriculture.		Scrutiny of cases sent by the Heads of Sections, Principals & Dy. Directors of Agriculture.
(i) Paddy seed and other seeds.	Joint Director of Agriculture.		Upto 1 ½ % to 5% of the quantity purchased and stocked in a depot. [Memo.No. 75798/Accts.159, Dt. 22-9-1961] During the year. During 1 ½ % Millets, 5%, Groundnut, 5% Green Manure seeds, 21/2%, Cotton seeds, 2% in addition to S.TS.
	Director of Agri.		Do.
(ii) Manures (Ground nut and other oil cakes, chemical manures, bone meal).	Director of Agriculture		Upto 1% of the quantity purchased and stocked in a depot during the year in addition to stocks under S.T.S.
	Joint Director of Agriculture.		Do. [Memo.No. 75798/Accts./59, Dt. 22-9-1961]
8. Losses of Grains etc., in storage in	Director of Animal Husbandry.		(i) Paddy 1 ½ %. (ii) Millets 5%.

(1)	(2)	(3)	(4)
various institutions of Animal Husbandry Dept.			(iii) Groundnut 5%, (iv) Other pulses 5%. (v) Dry Fodder 3%. (vi) Fertilizers and Chemicals 1%. [Memo.No.32216/574/Accts./70-4, Dt.11-9-1970]
Deficits in pesticides in transport handling storage etc.	Director of Agriculture.		1/4% of Quantity hand led. [Memo.No. 59520/57/Accts./67-7, Dt. 30-5-1968]
9. Loss resulting from jobs spoiled by aprentice-labour in Industrial School.	Inspector of Industrial Schools	100	The total amount written off should not exceed Rs. 500/- in any one year for any one Industrial Schools.
	Chairman A.P.P.S.C. Hyderabad.	500	[Memo.No. 46779/1322/68-5, Dt. 30-6-1969]
10. Irrecoverable value of unserviceable stores.			
(i) Excise Department.	Asst. Commnr. of Excise.	25	The destruction or sale of unserviceable articles should be ordered only after personal Inspection.
(ii) Medical Department.	Superintendent of Government Medical institutions.	No limit.	The Supdt. may auction absolete and unserviceable articles and write-off their value from the stock books. Only Registered Medical Practitioners including medical men in Govt. employ, should be allowed to bid for unserviceable surgical instruments or appliances.
(iii) Animal Husbandry Department.	District Veterinary Officers.	25	The total amount written off by each Officer, should not exceed Rs. 150 of year.
Director of Animal Husbandry			Rs. 500/- in each case subject to a maxi. of Rs. 5,000/- p.a.

(1)	(2)	(3)	(4)
Dy. Director of Animal Husbandry and Officers of similar rank.			Rs. 250/- in each case subject to a maximum of Rs. 2,000/- per annum.

[G.O.Ms.No.189,Fin.(Accts-II)Dept., Dt. 7-6-1983]

Note : —The power delegated to Government servants of the Animal Husbandry Department in regard to Department in this item should not be exercised in regard to any loss for which any one can be held personally responsible.

(iv) Social Welfare Department :- Hostels or boarding houses managed by the Social Welfare Department.	Director of Social Welfare	25	The total amount written off in a year should not exceed Rs.50 for each hostel or home.
	The Collector concerned.	25	The total amount written off in a year should not exceed Rs.25/- for each hostel or home.
(v) Police Department.	Inspector-General of Police.	4000	
	Commissioner of Police.	400	
	Deputy Inspector-General of Police.	250	
	Supdt. of Police.	50	
	[Inserted as per G.O.Ms.No. 15, Fin. & P1g. (A&L) Dept., Dt. 7-1-1976]		
(vi) Industries Department.	General Manager, Andhra Paper Mills, Rajahmundry.	300	The officers may purchase or condemn/stores other than furniture upto the monetary limit noted against each. The limited refer to the cost of each of article or any number of articles of the same kind purchased or codemned by the officer at any one time whether for one office or a number of offices.
	Ceramic Expert, Gudur, Deputy Director of Industries & Commerce, Assistant Director of Industries & Commerce, Principals of Polytechnics, Principal, Oil Technological Institute, Anantapur.	200	

(1)	(2)	(3)	(4)
	Glass Technologist, Gudur.	100	
(vii) Information and Public Relations Department.	Director of Information and Public Relations	200	
11. Losses of tools and plant—			
(i) Public Works Department.	Superintending Engineers and Executive Engineers, Agents to the Government, Visakhapatnam & East Godavari, Secretary to the Governor.		—See the Departmental Code or Manual.
	(Memo.No. 64783/2156/Accts./63-4, Dt. 10-4-1 964]		
(ii) Electricity Department.	Chief Engineer.	1,000	
	Chief Operation Engineers and Chief Construction Engineers, Superintending Engineers and Executive Engineers, the Chief Electrical Inspector to Govt. including Divisional Electrical Engineers.	500	See the Departmental Manual.
(iii) Animal Husbandry Dept.	Director of Animal Husbandry.		Rs. 250/- each time subject to a maximum of Rs. 2,000/- p.a.
	[G.O.Ms.No. 189, Fin. (Accts. II) Dept., Dt. 7-6-83)		
12. irrecoverable value of furniture etc., damaged or lost through fraud, negligence or other causes—			
(i) Nurses quarters attached to Government Hospitals.	Director of Medical Services.		The cost of condemned and missing articles of furniture and crockery may be written off and new articles purchased to replace them upto a limit of Rs. 100/- for each hospital in any one year.
(ii) Chemical Examiner's Dept.	Chemical Examiner to Government.		The power is to be exercised only in respect of loss on account of articles these have

(1)	(2)	(3)	(4)
			become unserviceable other wise than in the ordinary course by fair wear and tear and the total amount written off should not exceed Rs. 100/- in a year.
(iii) Schools under Social Welfare Department.	Director of Social Welfare. Collectors of Districts in which Social Welfare Department's staff is working.	50 25	The limit applies to the amount written off at any one time on account of any one school.
(iv) Schools in Ex- Criminal Tribes Settlements.	Director of Social Welfare.	100	
(v) Chenchu Schools, Kurnool.	Collector of Kurnool.	25	The limit applies to the amount written off in each case.
13. Wastage of salt in connection with the working of fish curing yards.	Director of Fisheries.		The total amount written off should not exceed Rs. 4,000/- in a year for all the yards.
	Deputy Director of Fisheries.		The total amount written off should not exceed Rs. 1,000/- per annum for all the yards.
		Memo.No. 56179/l799/Accts./62-2, Dt. 19-9-1962]	
13. (a) Losses due to breakages of Ceramic Wares in the Govt. Ceramic Factory, Gudur.	The Director of Industries and Commerce.		Rs. 500 or 2% of the turnover whichever is greater.
		[Memo.No. 44l62/Accts./63-1, Dt. 3-7-1963]	
(b) Losses due to breakages of crockery etc.	Asst. Comptroller Govt. House Department.	20	The total amount written off towards breakages of crockery etc., should not exceed the limit in column (3) in a month.
		[Govt. Memo.No. 14717/Accts./60-2, Dt. 10-3-1960]	
14. Demurrage charges.	Director of Industries and Commerce.	100	One per cent of the total.
			"Director of Animal Husbandry. Rs. 100/- in each case subject to a max. of Rs. 1,000/- p.a."
		[G.O.Ms.No. 189, Fm. (Accts.II) Dept., Dt. 7-6-1983]	

(1)	(2)	(3)	(4)
15. Loss in handling milk in Govt. Dairy Farms in the State.	Director of Animal Husbandry and Fisheries.		One per cent of the total quantity of milk handled at each Farm per year.
16. Irrecoverable losses on account of casualties in fish and fish seed and dryage, wastage, in the stock of fish and prawns.	Director of Fisheries.		Rs. 500/- at a time.
	Deputy Director of Fisheries.		Rs. 200 at a time.
	[Memo.No. 56179/1799/Accts./62-2, Dt. 19-9-1962]		
17. Losses relating to furniture, weights and measures, padlocks and keys in the Department of Treasuries and Accounts.	Director of Treasuries and Accounts.	100	The limit applies to the amount written off in each case.
	[Memo.No. 7100-A/Accts./63-2, Dt. 18-2-1963]		
18.			
19.			
20.			
21. Irrecoverable value of stores or public money lost through fraud, negligence or other causes and unprofitable outlay on works.	Director of Archaeology & Museums.		Rs. 500/- each case.
22. (a) Irrecoverable value of stationery articles lost or damaged.	Director of Archaeology & Museums.		Rs. 500/- each case.
(b) Irrecoverable deficiencies in stock of stationery and printing forms.	do.		Rs. 500/- each case.
23. Value of superseded or useless	do.		Rs. 500/- per annum.

(1)	(2)	(3)	(4)
publications missing stores and publications.			
24. Value of Missing or damaged books in departmental library.	do.		Rs. 500/- per annum.
25. Irrecoverable value of missing and unserviceable stores.	do.		Rs. 500/- per annum.
26. Losses of tools and Plants in Archaeology and Museums Dept.	do.		Rs. 3 00/- per annum.
27. Irrecoverable value of furniture etc, damaged or lost through fraud, negligence of other causes.	do.		Nil.
(vi) Archaeology and Museums Dept.	do.		Rs. 500/- per annum.
28, Value of superseded or useless photo & drawing materials.	do.		Rs. 500/- each case.
29. Value of missing painting or exhibits.	do.		Rs. 500/- each case.
30. Irrecoverable value of painting or exhibits.	do.		Rs. 500/- each case.

[Memo.No. 74028/1430/Accts./70-1 1, Dt. 13-6-1974]

B. Losses of Account of Non-realisation of sums due to the Government

1 .(a) Irrecoverable costs awarded to the Govt. in civil petitions, and writ appeals.	Board of Revenues.	5,000	The orders of full Board should be obtained for writing off any amount that exceeds Rs. 1,000.
	Heads of Department and Collectors.	300	

(1)	(2)	(3)	(4)
(b) Irrecoverable costs awarded to Govt. servants in civil suits in which their defence has been sanctioned public expenses.	Board of Revn. Chief Engineer; Chief Conservator of Forests; Director of Industries & Commerce; Registrar of Co-op. Societies; Commnr. of Labour, Director of Agri.	500 300	The powers of write-off are the same as the powers of sanction for the defence of suits at public expense. —See the Note under Rule (iii)(a) against item 9(E) in Appendix (15).
(i) Irrecoverable costs awarded to Govt. servants in civil suits in which their defence has been sanctioned at public expenses.			500 in each case.
	Jt. Director of Agriculture.	300	Do.
	Superintending Engineers.	300	Do.
	[Memo.No. 75798/Accts./59, Dt. 22-9-1961]		
(ii) Irrecoverable losses incurred on account of non-realization of paddy and other seeds made to seed farm ryots.	Joint Director of Agriculture.	300	In each case in addition to stocks in S.T.S. Nil.
	[Memo.No. 75798/Accts./59, Dt. 22-9-1961]		
(c) Irrecoverable compensation awarded by Courts to Govt. servants in which their defence has been sanctioned at public expense.	Dist.Magistrate to the Mufassal and heads of departments in Hyderabad City.	150	See Rule (iii) (b) against Item 9(E) in Appendix (15).
Irrecoverable fees and fines			
(i) Cost of publishing notices of adjudication and annulment of adjudication under Secs. 30 & 37 of the Provincial Insolvency Act, 1920	High Court. District Judges.	No. limit.	The power of waiving the recovery may be exercised by each authority in regard to the insolvency cases on its own file and on the files of courts subordinate to it.

(1)	(2)	(3)	(4)
(India Act V of 1920)			
(i) Fines -			
Fines imposed in civil cases.	District Judges.	200	
Fines imposed in Criminal cases.	Sessions Judges.	No limit.	
Fines imposed in criminal cases by Additional and Assistant Sessions Judge.	Additional Sessions Judges. and Assistant Sessions Judges respectively.	No limit.	
All amounts imposed for Collection by Courts and recoverable by them as fines.	District Magistrates.	No limit.	
(iii) Pound fines & fees.	Sub-divisional Magistrates.	25	
(iv) Arrears of fees for the treatment of animals in Veterinary institutions.	Director of Animal Husbandry		The total amount written off should not exceed Rs.200/- in any one year for any one institution.
	[G.O.Ms.No.189, Fin & Plg.(Acct-II) Dept., Dt.7-6-83]		
(v) Charges for feeding and treatment of unclaimed animals in the Andhra Veterinary College Hospital or in a mufassal Veterinary Institution.	Director of Animal Husbandry.		The Director may dispose of the unclaimed animals by public auction or otherwise, recoup the amount due to the Govt. from the sale proceeds and write off the balance, if any. The total amount written off should not exceed Rs.50/- in any one year for the Andhra Veterinary College Hospital and Rs.25/- in any one year for any one mufassal institution.
(3).(a) Irrecoverable stipends, stipendiary grants and tuition fees.	Director of public instruction.	300	This powers is to be exercised to write off irrecoverable stipend in respect of teachers trained in training schools for women and in each case in res-

(1)	(2)	(3)	(4)
			pect of men & women teachers trained in physical education.
	Divisional Inspectors.	300	The power should be exercised only when—
	Dist. Educational Officers.		(a) the whereabouts of the student are not traceable even after enquiries have been made by advertising in the A.P.Gazette or through the Revenue Officers of native place, or
	Inspectress of Girls Schools.	100	
	Principal, Govt. Training College, Rajahmundry.	100	
			(b) the student has no property from which the amount due can be recovered, or
			(c) the local Govt. Pleader has given legal advice to the effect that a suit against student in. a court of law is not likely to succeed, or
			(d) the student has died, or.
			(e) the student has produced a certificate from the District Medical Officer or from the Supdt. of a recognized tuberculosis hospital or sanatonum that for reasons of health he is disqualified from servicing as a teacher.
(b) Irrecoverable teaching grants.	Director of Public Instruction.	300	The power should be exercised only after review of Audit Report on teach in grants to Aided Elementary schools by the Divisional Inspectors of Schools.
(c) Irrecoverable shed-grants.	Do.	300	The power should be exercised in respect of shed-grants paid to aided elementary schools in compulsory areas.
(4) Irrecoverable items of departmental revenues-			

(1)	(2)	(3)	(4)
Land Revenue	Board of Revenue & Subordinate Officers.		See Board's Standing Order No.39.
Excise Revenue.	Board of Revenue & Subordinate Officers.		See the Andhra Pradesh Excise Manual.
Forest Revenue.	Chief Conservator of Forests.	1,000	In the case of reserved forests handed over to the Revenue Departments, the powers of the Chief Conservator of Forests will be exercised by the Board of Revenue.
	Conservators of Forests.	500	
Irrecoverable arrears of taxes under the Acts administered by the Commercial Taxes Department.	Commissioner of Commercial Taxes.	No limit.	
	Dy.Commissioner of Commercial Taxes.	500 in each case.	1. In cases where the defaulter has no property and provided that the arrears do not exceed Rs.500 in each case. 2. In cases where the demand remains undischarged after the sale of the defaulter's property, provided that amount standing does not exceed Rs.500/- in each case.
		[Memo.No.82500/2388/Accts./63-1, Dt.27-2-1964]	
Revenue from Madras Regulation of Sale of Cloth Act, 1937.	Board of Revenue.	No limit.	
Education Dept. Revenue.	Director of Public Instruction.		The total amount written off should not exceed Rs.300/- p.a.
Public Works and Electricity Department Revenue.	Chief Engineers except the Chief Engineer (Electricity) Chief Operation	500	

(1)	(2)	(3)	(4)
	Engineers and Chief Construction Engineer.		
	Chief Engineer (Electricity).	1,000	
	Superintending Engineers in the Public Works and Electricity Depts., Chief Electrical Inspector to Government and the Executive Engineer (Electrical), Vijayawada.	300	
	Exe.Engineers including Divnl.Electrical Engineers.	100	The remarks against Executive Engineers in Item 1 in Sec.A also apply here.
State Broadcasting.	Radio Engineer.	20	
Hospital Stoppage.	Director of Medical Services.	500	
	District Medical Officers.	20	
	Supdts.of Govt. Hospitals	20	
	Civil Surgeons independent charge of Govt.Hospitals.	20	
Taxes & Penalties under A.P.Motor Vehicles Act, 1963 and the rules framed thereunder.	Transport Commissioner.	10,000	Rs.1,000/- at a time subject to a maximum of Rs.10,000/- p.a. [This item is substituted as per G.O.Ms.No. 11, Fin. & P1g. (Accts-II), Dt. 11-1-1983]

INSTRUCTIONS

Mode of Drawal and Classification in accounts of amounts redrawn owing to loss through misappropriation, defalcation, embezzlement etc.

[Cir.Memo.No. 271-A/716/A&L/87, Fin. & Plg., Dt. 27-1-1987]

Ref :—Memo.No. 15455-B/257/A&L/76, Fin. & Plg., (FW) Dept., Dt. 19-3-1976.

ORDER :—The attention of the Departments of Secretariat and Heads of Departments is invited to the reference cited in which instructions were issued indicating the

procedure for redrawal of the amount owing to loss through misappropriation, defalcation, embezzlement etc., and the drawal shall require specific sanction of the Government in each case, It has also been ordered that the powers for redrawal may be exercised by the authorities competent to write-off of the loss in question in terms of the provisions contained in Appendix 23 of A.P.F.C., Vol. II. It has been mentioned that the amount so redrawn has to be classified under "K" Deposits and Advances; 850-Civil Advances; (d) Other Advances; (xiii) other Advances".

The Departments of the Secretariat and the Heads of Departments are informed that due to revised classification of accounting procedure the amounts to be redrawn owing to loss through misappropriation, defaltation, embezzlement etc., shall be debited to "K" deposits and Advances (C) advance 850-Civil Advances, MH. 020-other Advances SH (07) other Advances (outgoings)".

All the Departments are requested to classify the expenditure to the new Head of account above.

The sanctioning authorities are informed in this connection that in most of the cases no action is being taken for settlement of the cases after the redrawal of the amounts. All the Departments are requested to expedite the final settlement of the cases and clear the debit under the deposit head of account. The Departments are requested to take action in case if the amounts are recovered from the individual responsible, the amounts shall be credited to the above head of account as receipts to Government. In case where it has been decided that the amounts and the amounts to the extent redrawn shall be debited to the concerned Departmental Head of Account and credit shall be taken to the deposit account mentioned in Para 2 above by preferring an adjustment bill.

All Heads of Departments and Departments of Secretariat are requested to follow the above instructions.

Copy of:

GOVERNMENT OF ANDHRA PRADESH

[Memo.No. 15455-B/257/A&L/76, Fin. & Plg., (F. W. A&L) Dept., Dt. 19-3-1976]

Sub :—**Mode of drawal and classification in accounts of amounts redrawn owing to loss through misappropriation, defalcation, embezzlement etc.— Instructions—— Issued.**

Ref :—1. From the Government of India, Ministry of Finance (Department of Economic Affairs) G.O.Ms.No. F.1 (72)-B/67, Dt. 23-3-1968.

2. Govt. U.O. Note No. 87593/l9l6/Accts.169, Dt. 10-6-1969.

3. From the Government of India, Ministry of Finance (Department of Economic Expenditure), G.O.M.No. F.II(I) E.II(A) 68, Dt. 9-12-1969.

4. From the Accountant General, Andhra Pradesh, Hyderabad, Lr.No.T.M.III/ Code.I/12-7/74-756, Dt. 28-5-1974.

In the reference second cited instructions were issued to follow the procedure indicated in the reference first cited in the matter of exhibition of losses which occur on account of misappropriation, defalcation, embezzlement, etc. According to the above instructions, the redrawal of an amount owing to loss through misappropriation, defalca-

tion, embezzlement etc., shall require a specific sanction of the Government in each case. The amount so drawn will be classified as a "Special Advance" under the M.H. "Departmental Advances" in Section "T. Deposits and Advances Part III Advances not bearing interest" pending recovery or write off of the loss.

In the reference third cited the Government of India have decided that the powers of redrawal of the amount in the case of loss through misappropriation, defalcation, embezzlement etc., may be exercised by the authorities competent to write off of the loss in question in terms of the povisions of Schedule VII of the delegation of Financial Rules.

In his letter fourth cited the Accountant General, Andhra Pradesh, Hyderabad has requested the Government to consider the issue of similar orders by the State Government. He has also stated that in the revised classification of accounts from 1974-75 the amount redrawn in the case of loss through misappropriation, defalcation, embezzlement etc., have to be classified under "K-Deposits and Advances-8550 Civil Advances- 104 Other Advances".

The Government after careful consideration have accepted the suggestion of Accountant-General and the following instructions are issued :

The powers of redrawal of the amount owing to loss through misappropriation. defalcation, embezzlement, etc., may be exercised by the authorities competent to write off of the loss in question in terms of the provisions contained in Appendix 23 of Andhra Pradesh Financial Code, Volume II. The amount so redrawn will be classified under "K. Deposits and Advances 8550 Civil Advance-(d) other Advances-(xiii) 104 Other Advances".

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Copy of:

Office Memo.No. Fl/(72)-B/67, Government of India, Ministry of Finance (Department of Economic Affairs), New Delhi, dated the 23rd March, 1968.

OFFICE MEMORANDUM

Sub :—**Mode of drawal and classification in accounts of amount redrawn to loss through misappropriation, defalcation, embezzlement etc.,**

The undersigned is directed to state that the mode of drawal and classification, in the accounts, of amounts required to be drawn following loss through misappropriation, defalcation, embezzlement etc., have been under consideration of the Comptroller and Auditor-General, in consultation with this Ministry. It has been decided that the redrawal of an amount such occasions, pending further action regarding investigation etc., and recovery, if any, of the loss, shall require a specific sanction of the Government in each case and that the amount, so sanctioned, shall be drawn on a simple receipt containing the information given in the enclosed form. It has also been decided that in relaxation of the provision of OTR. 660, the drawal of the amount sanctioned will not require any special authority from the Accountant-General to the Treasury Officer.

2. In the accounts, the amount so redrawn will be classified as "Special Advance" under the Major Head "Departmental Advances" in Section "T-Deposits and Advances-Part III Advances not bearing interest". The amount, if any recovered subse

quently shall be credited to the above Head and the balance, if any, under that Head, if found irrecoverable, should be written off with the sanction of the competent authority and adjusted as a loss under the Head of Account to which the expenditure of the Department concerned is ordinarily debitable.

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APPENDIX 24

[See chapter XIII Article 306]

LIST OF GRANTS PAID TO LOCAL AND OTHER BODIES ON ACCOUNT OF CERTAIN FINES REALISED BY COURTS AND CREDITED TO THE GOVERNMENT

Note 1 :—The grant payable to local and other bodies is the whole of the amount collected as fines, subject to deductions in certain cases as indicated below (See also subsidiary Rule 23, under Treasury Rule 16).

Items 6 and 9 :—The amount of expenditure incurred on account of the service of processes and batta to witnesses should be deducted from the grant payable.

Item 8 :—A deduction of ten percent should be made in the first instance from the fines realised under the act to cover the cost of administration of the Act and the collection of fines. Out of balance of 90 percent of the fines realised, the amount of fines levied in cases where no analysis of samples is done by the public analyst should be deducted. When the remaining amount payable to the local body exceeds the contribution by it to the Government, an amount equivalent to one-half of the excess of the fines over the contribution should be deducted from the amount payable to local body and withheld. The method of calculation of the amount payable to local bodies under the above arrangements should be as shown in the hypothetical case in the Annexure.

Items 10, 11(a) and 15 :—Five percent of the grant payable should be withheld in order to cover the expenditure on account of the service of processes and batta to witnesses.

Item 15-A :—Municipal Councils and the Corporations of Hyderabad and Secunderabad should in respect of prosecutions launched by them under the Madras Entertainments Tax Act, 1939, be allowed—

a) the whole of the expenses with the Court may award under Section 545(1) of the Criminal Procedure Code, 1898, towards expenses incurred in the prosecution and

(b) ten per cent of the balance of the fine realised, that is to say. of the amount remaining after deducting the expenses referred to above from the fine realised.

In case where compensation is awarded under Section 250 of the Criminal Procedure Code, 1898, to an accused prosecuted by a Municipal Council or the Corporations of Hyderabad and Secunderabad, the entire amount of the compensation awarded should be paid by the Municipal Council or the Corporations of Hyderabad or Secunderabad as the case may be, and should not be debited to the Government.

Item 16 :—A deduction of 10 percent should be made from the fines realized towards collection charges.

Fines levied under the provisions of the—

Sl.No.	***Class of fines***	***Local or other body to which the grant in payable***
(1)	(2)	(3)
1.	Indian Penal Code (India Act XLV of 1860 in regard to nuisances.	District Board or Village Panchayat within the limits of which the fines are levied.
2.	Places of Public Resort Act, 1888 (A.P.Act II of 1888).	Local body concerned.
3.	Town Nuisances Act, 1889 (A.P.Act III of 1889)	Local body, or branch of the Society for the Prevention of Cruelty to Animals concerned.
4.	Prevention of Cruelty to Animals Act, 1890 (India Act XI of 1890) in cases prosecuted by the agents of Cruelty to Animals at the places mentioned below.	The branches of the S.P.C.A., concerned.

District	***Place***
Anantapur	Anantapur Municipality, Bukkarayasamudram Panchayat Board.
Chittoor	Chittoor Municipality.
Godavari East	Kakinada Municipality, Rajahmundry Municipality, Dowlaiswaram Village and the road connecting Rajahmundry town and Dowlaiswaram village.
Kurnool	Adoni Municipality, Nandyal Municipality.
Hyderabad	Hyderabad City.
Nellore	Nellore Municipality.
Visakhapatnam	Vizianagaram Municipality.

5.	A.P.Registration of Births and Deaths Act, 1899 (A.P.Act III of 1899) [Fines imposed by village Panchayat Court]	Village Panchayat concerned.
6.	Indian Ports Act, 1908 (India Act XV of 1908)	Minor Ports Fund, or the port fund concerned [Visakhapatnam Port Fund.]
7.	A.P.Prevention of Adulteration Act, 1918 (Madras Act III of 1918)	Local body concerned and the Tirumalai Tirupathi Devasthanams.
8.	Hyderabad Municipal Corporation Act, 1955 (Hyd. Act II of 1956)	Corporations of Hyderabad and Sec'bad.

(1)	(2)	(3)
9.	A.P.Dist.Municipalities Act.	Municipal Council concerned.*
10.	(a) Madras Local Boards Act, 1920 (Madras Act XIV of 1920)	Local board concerned.*
	(b) Madras Local Boards Act, 1920 (Madras Act XIV of 1920) as applied to the Agency [Scheduled Areas].	Agency Local board concerned.
11.	Madras Motor Vehicles Taxation Act, 1931 [Mad. Act III of 1931].	Local bodies [See Article 306].
12.	A.P.Agricultural Market Commitees Act, 1964.	Market Committee concerned.
13.	Madras Public Health Act, 1939 (Madras Act III of 1930).	Local body concerned.**
14.	A.P.Entertainments Tax Act, 1939 (A.P.Act X of 1939).	Municipal Councils and the Corporations of Hyderabad and Secunderabad.
15.	Fines levied on account of forest offences committed in Forest Panchayat area.	Forest Panchayat that reported the offence.**

Note :—The payment of the grant is subject to the condition that the agents of the Society receive instruction at the Veterinary Hospital concerned and work in close touch with the authorities in charge of that institution.

**See the notes at the head of this list.

ANNEXURE

Method of calculation

		Non-analysis cases	*Analysis cases*
		Rs.	***Rs.***
(a)	Total fines	200	9,800
(b)	Less 10 per cent	20	980
		180	8,820
(c)	Contribution for analysis	180	6,500
(d)	Excess over contribution for analysis		2,320
(e)	One half of excess		1,160
(f)	Grant to be paid		180 (8,820 minus 1,160) or 7,660
(g)	Total amount to be paid for non-analysis and analysis cases.		180 plus 7,600-7,840

APPENDIX 25

[See Chapter XIV, Article 317]

DISPOSAL OF GOVERNMENT LANDS AND BUILDINGS

(Extract from the Standing Orders of the Board of Revenue)

S.O.No. 22—Disposal of land and buildings occupied by a Government department.

Note :—No land or building belonging to Government shall be sold, under this Standing Order to any person other than a citizen of India except by the Collector or the Board and with the previous permission of Government. Every sale made under this Standing Order shall be subject to the condition that, if the property is alienated without the sanction of Government in favour of any person other than a citizen of India, the sale shall thereupon become null and void.

No application for the sale of land or building under this Standing Order to a company, association or society should be considered unless such company, association or society has been registered under the Societies Registration Act, XXI of 1860, Religious Societies Act, I of 1880, Co-operative Societies Act II of 1912, Madras Cooperative Societies Act, 1932, or Insurance Act, 1938 or the Indian Trade Unions Act, XVI of 1926, or under the Indian Companies Act, 1913, as adopted in 1950, or by an Act of the Parliament of the Union of India on of the State Legislature in the Union of India. This order insisting or registration does not apply to Roman Catholic churches, dioceses and other Roman Catholic Missions and Congress Organisation.

1. Disposal generally left to Collector :—The sale of land or buildings with the site on which they stand is generally left to the Collector of the district, but it is at the same time open to the departments to apply for permission to sell land, etc., themselves when they see no cause to recommend such a measure.

2. Authority competent to sanction the sale of land and buildings :- Collectors have power to sell buildings with their sites and attached lands, if the combined value does not exceed Rs. 5,000/-. The sanction of the Board is necessary when the value exceeds Rs. 5,000/-. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

[G.O.Ms.No. 1664, Rev., Dt. 8-8-1932 —B.P.Mis.No. 2907, Dt. 23-10-1932]

3. Authority competent to sanction of the sale of buildings :—***(i) Building in charge of the Public Works Department*** :—Chief Superintending and Executive Engineers have power to sanction the sale or dismantlement of Government State Buildings in charge of the Public Works Department, when the book value of the buildings does not exceed Rs. 10,000/-, Rs. 5,000/- and Rs. 1,000/- respectively. As, however they have no power to sell land, whenever they sanction the sale of a building they should communicate their order to the Collector, who will then take the necessary steps to sell both buildings and land together. [B.P. Press, Dt. 5-8-1937]

(ii) Buildings in charge of the Revenue Department :—In the case of sale or dismantlement of buildings in charge of the Revenue Department, Collectors of district exercise powers similar to those of Superintending Engineers, i.e., when the value does

not exceed Rs. 5,000!-. The sanction of the Board is necessary when the value exceed Rs. 5,000/-. It is left to the discretion of the Board to address the Government where it considers that their orders are desirable.

(iii) Building in charge of the Forest Department :—The sale or dismantlement of Government State Buildings in charge of the Forest Department is governed by the rules laid down in Para 71 of the Andhra Pradesh Forest Department and Account Code.

(iv) Buildings in charge of the Electricity Department :—The Chief Operation Engineers and Construction Engineer, Superintending and Executive Engineers have power to sanction the sale or dismantlement of Government State buildings in charge of the Electricity Department shown the book value of the Buildings does not exceed Rs. 10,000/-, Rs. 5,000/- and Rs. 1,000/- respectively. As however, they have no power to sell land, whenever they sanction the sale of building, they should communicate their order to the Collector who will then take the necessary steps to sell both building and land together.

4. Restrictions to which the powers are subject :—The powers delegated in paragraphs 2 and 3 above are subject to the following restrictions :-

(a) ***As regards buildings in charge of the Public Works Department :-***

(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) The powers of the Chief Engineer or the Superintending Engineer will not extend to the sale or dismantlement of one or more buildings which form part of a collection of buildings situated in a compound and of which the aggregate cost exceeds Rs. 10,000 or Rs. 5,000.

(b) ***As regards buildings in charge of the Electricity Department*** :—

(i) No building should be sold unless it has been previously ascertained that it is not required by any department of Government. The approval of the Collector concerned should be obtained before any building is ordered to be sold.

(ii) No building should be demolished unless it is in a dangerous condition or past repair.

(iii) The power of the Chief Operation Engineers and Construction Engineers or the Superintending Engineer will not extend to the sale or dismantlement of one or more buildings which form part of a collection of buildings situated in a compound and of which the aggregate cost exceeds Rs. 10,000/- or Rs. 5,000/-.

(c) ***As regards buildings in charge of the Revenue Department*** :—

(i) It should have been previously ascertained that any building to be sold in is not required for the use of any department of Government.

(ii) The Executive Engineer concerned should have certified that any building proposed to be demolished is dangerous or past repair.

(iii) The power will not be extend to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds the limits indicate in paragraph 3(u) above.

(d) ***General*** :—When it is proposed to sell or dismantle a portion of a building the value of the entire bui1din, and not of the portion, shall be taken for the purposes of determining the authority that is competent to sanction the sale or dismantlement.

5. ***[Deleted]***.

6. Sale notice, sale certificate and title-deed :—Whenever Government buildings are sold with their sites by public auction, it should be stipulated in the sale notice as one of the conditions of sale that the sites will be sold subject to the payment of the appropriate ground-rent or assessment will be liable to periodical revision. A certificate in the form given in Appendix XXVI shall be granted for the building and a title deed in the form given in Appendix XXVII issued for the site occuiet1 by the Building.

[G.O. 397, Dt. 27-6-99; GO. 557, Dt. 14-6-05 & B.P. 147, Dt. 12-7-1905]

7. Authority competent to sanction the transfer of vacated Government buildings from one department to another :—***(i) Buildings in charge of the Public Works Department*** :—Superintending Engineers have power to sanction, in consultation with Collectors and other heads of departments, the transfer of a Government building in charge of the Public Works Department, when vacated, to any department for occupation as an office, without reference to Government, except in the following cases

(1) When it is proposed to transfer a building to local bodies or private bodies or to any department of the Union Government, or

(2) When the buildings belong to a department of the Union Government, or

(3) When two or more departments ask for the same building.

In these cases, the orders of Government should be obtained by the authorities concerned, before the transfer is made.

Note : —The discretion in regard to the transfer of Government Buildings (which though not immediately required for Government purposes it is not considered desirable to dismantle) to local bodies on terms which will ensure the buildings being kept as proper repairs and to secure the right of recently after reasonable notice, will be exercised by Government.

[G.O 200 w., Dt. 24-1-1914 —B.P. 125, Dt. 24-3-1914]

(ii) ***Buildings in charge of the Revenue Department*** :—Subject to the reservations mentioned in clause (i) above, Collectors have in the case of buildings in charge of the Revenue Department, powers similar to those of Superintending Engineers when the book values of the buildings do not exceed Rs. 2,500/- in each case. The Board has powers upto a limit not exceeding Rs. 5,000/- when the value exceeds Rs. 5,000/- the sanction of Government is necessary.

Note :—The instructions contained in the note to sub-paragraph (i) above will apply to buildings incharge of the Revenue Department also.

[G.O. 800, w., Dt. 17-7-1917 —B.P. 192, Dt. 9-11-1917]

(a)(iii) ***Buildings in charge of the Forest Department*** :—The rules relating to the transfer of these buildings are laid down in paragraph 71 of the Andhra Pradesh Forest Department and Account Code, Volume 1.

[G.O. 083, Rev., Dt. 8-9-1928 —Boards Refec. E. 5159-28/2, Dt. 15-9-1928 & B.P.Ms. 3484, Dt. 17-10-1928]

S.O.No. 23 :—Transfer of lands and buildings between the Andhra Pradesh State.

Governments :—(1) The general position regarding the vesting of the lands and buildings in the Union and in the State Govts. in that land laid down in Article 294(a) of the Constitution of India. The following principles, however, which were in force before the commencement of the Constitution continue to apply to such cases

(i) ***Acquisition of land for Union purposes*** :—When land belonging to a private party has to be acquired on behalf of the Union Government, the acquisition shall be at the expense of that Government. In cases where the Union Government requires any land which is in the occupation of the State Government to be transferred to them, amount payable by the Union Government will ordinarily be the market value of the land and buildings, if any, thereon; the amount payable will include the capitalised value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the State Government. The solution of 15 per cent payable under the Land Acquisition Act will not apply to such transfer.

(ii) ***Land surplus to the requirements of the Union Government :-*** When the Union Government no longer require any land which is in their possession, the State Government of the State in which it is suitable will be given the option of assuming possession of the whole or any portion thereof subject to the following conditions :—

(a) the Union Government themselves will be the judges of whether they require to retain any particular land or not;

(b) if the State Government desire as assume possession of the land, the option to do so should be exercised within six months of the date on which the Union Government signify their intention of surrendering the land;

(c) the amount payable for the land will in all cases be its market value at the date of transfer; and

(d) when the State Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.

Note (1) :—It is for the Union Government to decide whether this option may be given to the State Government.

Note (2) :—The instructions in sub-paragraphs (i) and (ii) above regarding the amount payable for the lands by the Union or State Government will not apply to lands in the City of Hyderabad. [G.O.Ms.No. 1066. Rev., Dt. 10-5-41, Govt.Memo.No. 1752-G/41-1, Rev., Dt. 16-5-41, B.P. Mis. 2004, Dt. 23-7-1941]

If the State Government do not desire to assume possession of any land on the foregoing terms, the Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Union Government will consult the State Govern-

ment as to the levy of ground rent of assessment and the conditions, if any, subject to which it should be sold and they will as far as possible, dispose of the land subject to any conditions which the State Government may desire to impose. The Union Government are not, however, bound to obtain the concurrence of the State Government in all cases, and in cases of disagreement, the Union Government will be the sole Judge of the terms and conditions to be imposed.

(iii) ***Special rules for lands in the City of Hyderabad*** :—In the City of Hyderabad the sale of Union Government land to the State Government and to the third parties and the sale of State Government land to Union Government will be governed by the following special Rules :

Sale of Union Government land to the State Government :—The State Government shall pay half the free hold value of the land to the Union Government.

Sales by the Union Government to third parties :—The State Government should fix the ground-rent on the land at one half of the rate calculated in accordance with the rules in force for the determination of ground-rent in the City of Hyderabad; for the purpose of sharing the amount realized by sale, twenty-five times this ground-rent is to be reckoned as the amount which will go to the State Government; and adjustment should be effected between the Union and State Governments by payment of half the difference between the amount of the sale proceeds and the capitalized value calculated as above, to the Government whose share is the smaller.

Sales of State Government land to the Union Government :—The Union Government should pay to the State Government half the free hold value of the land.

[B.P.Mis. 1067, Dt. 20-8-1943]

1. *Market value defined* :—Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers, or if no ground-rent or assessment is shown against it in the revenue registers, subject to a ground-rent or assessment levied at the rate at which ground-rent or assessment is actually being levied on similar lands in the neighbourhood excluding all cases in which such similar lands in the neighbourhood are held free of ground-rent or assessment or a favourable or unfavourable rates of ground-rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Government of Andhra Pradesh and the Government of India.

[B.P. 26, Dt. 5-6-1928 — G.O.Ms.No. 938, Rev. Dt. 28-2-1928]

3. Adjustment of value of Government land alienated for construction of Irrigation Projects (Commercial in the accounts of projects.)

Adjustment of the value of Government land transferred to project (Commercial should be made/in the accounts of the projects at the book value or the market value, whichever is less where the land is valued in the books. In other cases, no amount shall be charged. [Memorandum No. 10778/172/Accts./71-3, Dt. 11-10-1972]

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APPENDIX 26

[See Chapter V, Article 85]

PROCEDURE FOR RECOVERY AND ACCOUNTING OF POSTAL LIFE INSRANCE ANDHRA PRADESH GOVERNMENT LIFE INSURANCE PREMIA

All the Drawing Officers should maintain in the form given below corrected and uptodate register of policy holders under their control. The name of the policy holders should be noted in alphabetical order according to surnames, leaving sufficient space between two entries to enable new corners names being inserted in the right place. A separate entry should be made in the register for each policy in the case of a policy holder having more than one policy. On receipt of an intimation from the Director, Postal Life Insurance, Calcutta about the issue of a policy in favour of a subscriber of deduction orders from the Secretary, Andhra Pradesh Government Life Insurance Department authorising the Drawing Officer to commence recovery from pay or on receipt of a last pay certificate in respect of the subscriber transferred from another office, the drawing officer should make a note of the particulars of the policy in the register. The name of the Office from which the subscriber has been transferred should invariably be noted in the remarks column wherever a subscriber is transferred to another office or his policy is discharged, his name should be scored out from the Register giving necessary remarks regarding discharge of policy or indicating the Office to which the insurance has been transferred as the case may be.

Note (1) :—As the Andhra Pradesh Government Life Insurance Department assign only one for all the policies taken out by a subscriber even where more than one policy is taken out, the details of number of policies of each subscriber only may be shown in column 2 and the monthly premium in respect of each policy in column 5 and a separate entry in respect of each policy in column 5 and a separate entry in respect of each policy need to be made in the case of Andhra Pradesh Government Life Insurance Policies.

Note (2) —Separate registers should be maintained for Andhra Pradesh Government Life Insurance Policy Holders.

2. After the preparation of the monthly bill but before its encashment the recoveries shown in the bills on account of Postal Life Insurance Andhra Pradesh Government Life Insurance should be checked up with the register to see that the recovery has been made from all the subscribers and the correct amount has been recovered. This check will discover the cases of ommissions of mark as well as cases of noting of Postal Life Insurance Andhra Pradesh Life Insurance recoveries in a wrong column of the pay bill. The amount of the recovery shown in the bills should be posted in the monthly column in the register with proper reference to the bills or the Vouchers reasons for short excess or non-recovery being briefly noted in the remarks column. Extracts of this register should then be made out in the schedules. The schedule should be attached to the relevant bills in support of the recoveries.

3. While taking extracts, it should be seen that the names of those insurances from whom recoveries were made in the previous months but no recoveries have been made during the current months either on account of transfer or discharge of that policy or an account of leave salary being not drawn or the official being on leave without pay

should be included in the current months schedule with necessary remarks noted against their names. Similarly the remarks "New Policy" First Deduction or transferred from Office should be given in the schedule against the names of insurance entered for the first time in current month. Reasons for short or excess recovery should be noted briefly in the remarks column. In short, schedule of Postal Life Insurance Andhra Pradesh Government Life Insurance recoveries to be attached to the bills would be a record not only of those from whom recovery has actually been effected but also of those from whom recovery was being effected previously but has not now been effected.

4. In the case of double recoveries or late recoveries, the reasons for late drawal of pay or pension together with an indication of the month of pay or pension from which premium has been recovered, should be recorded in the remarks column, This information is absolutely necessary to determine the liability of the insurant to pay fine or interest and the currency of the policy.

5. Though each policy of the insurant will be entered separately in the register and the schedule, the local amount recoverable monthly from each policy holder ,on account of all policies should be shown in the register by bracketing all the policies. This will serve as a guide for preparation of monthly bills where recoveries, in respect of each policy cannot be shown separately. This total in the register should be kept corrected upto date on additions of new policies and exist of old ones.

"REGISTER OF POLICY HOLDERS"

Sl.No.	Policy Number	Name & Father's name of Policy holder	Designation	Monthly premium
(1)	(2)	(3)	(4)	(5)

AMOUNT ACTUALLY RECOVERED

Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Remarks Rates
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

[Memo.No. 48255/1728/Accts./66-69, Dt. 10-12-1969]

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APPENDIX 27

RULES FOR THE OPENING OF CANTEENS

1. Accommodation by the Department which term indicates Officers, Government Hospitals, High Court and other Court Buildings and all Educational Institutions, will, be provided for the location of the Canteens in its premises wherever possible and rent for the buildings so occupied will be fixed by the Executive Engineer, P.W.D., and the rental will be paid by the licensee in accordance with the instructions contained in para 275 of the A.P.W.D……. Code before the first day of each month in advance duly executing an agreement for the lease of the building in the form given in Appendix XIII to the A.P.W.D. Code.

If permission for a pan shop is given the licensee shall pay an additional rent as fixed by the Public Works Department.

2. If no accommodation is provided by the Department for the Canteen a temporary structure shall be erected by the canteen holder in a place and within the area specified and allotted by the Head of Department at his (i.e., the Canteen holers) cost, Ground rent shall be paid by the licensee as fixed by the Executive Engineer every month in advance duly entering into an agreement for the lease of the land in the prescribed form.

3. The Canteen holders should construct the Canteen shed as per design approved by the Executive Engineer, P.W.D. and the Local Municipality and of such materials that are fire proof such as Asbestos, Zinc sheets, etc. The material used should be of such a design that could be removed easily. No permanent structure or encroachment on the building walls etc., will be allowed at any time. All alterations and additions must have the prior approval of the Executive Engineer, P.W.D., and the permission of the Head of the institution in writing. Any unauthorised construction will be demolished immediately after informing the owner and cost of dismantling will be recovered from him.

4. Permission to build the Canteen and run it within the compound of the office shall be given by auction covering a period of three years at a time.

(a) Such holder of the permit shall have no right to sub-lease the land or sublet the Canteen except with the express permission of the Head of the Department or the Institution in writing.

(b) Such holder of the permit shall not entrust the business of running the Canteen to anyone else, except hi won employees.

5. Permission to establish separate Canteens, one for vegetarians and the other for non-Vegetarians shall be given on the above basis.

6. The authority of auction and permit the canteens to function will be the Head of the Office or the Institution, subject to appeal to the Head of the Department concerned whose decision will be final.

7. The Canteen holder will provide his own equipment like furniture, utensils, etc., of moderate standard for use of the customers and it must clearly be understood that the concerned office does not undertake to provide this or any other items necessary to run the Canteen. The premises and equipment should always be kept clean and tidy.

8. It shall arrange to have clean utensils, cups, saucers, etc., and abide by the Municipal and Sanitation Rules, Shop Assistants Act and Sales Tax etc., He shall arrange to get the necessary licence from the appropriate authorities to run the Canteen.

9. The Canteen shall provide meals, fruits, light refreshments and other articles like propitious food, toilet articles etc., in fresh condition and free from impurities and shall take measures for maintaining sanitation in the Canteen premises. The owner of the Canteen shall also see that all catables are standard and kept in fly froof almirahs or shelves. No alcoholic drinks shall be permitted. The following articles can also be sold in the Canteens.

1. Bread; 2. Biscuits; 3. Pan; 4. Cigarettes; 5. Aerated Water;
6. Empty bottles; 7. Ice; 8. Soap; 9. Hair Oil; 10. Combs; II. Match Boxes; 12. Patent medicine and emergency drugs.

10. The approved schedule to rates shall be displayed in a prominent place for the information of everyone. These rates shall be subject to approval of the Health Officer of the Municipality.

11. The Canteen holder or any of his employees who may be directly or indirectly connected with him will not be entitled to enter the wards or any other parts of Government premises without proper permission. The employees of the Canteen should wear clean uniform with badges and the Canteen holder is responsible to see that they are medically examined periodically for fitness. The Canteen holder shall not employ or keep in employment any person in his staff who is suffering from any contagious disease.

12. The Canteen holder must pay the Institution or the Office for the Water and Electricity that may be supplied and consumed by him as per the sub-meter reading at the rates charged by the supplies from time to time. All expenses for fixing meters will have to be borne by him.

13. The Canteen will be subject to inspection by the Officers of the Institution or the Office or their nominees and any instructions given by them with regard to preparation, cleanliness, etc., would be carried out promptly. Officers of the Municipal Corporation or Health Department shall also have the right to inspect the Canteens and Orders and Instructions issued by them shall be complied with by the Canteen holder.

14. The Canteen shall be kept opened from 7.00 A.M. to 9 P.M. in Hospital and during office hours on working days only in the office premises.

15. The owner of the Canteen shall be responsible to see that the presence of the Canteen in the Hospital and Office premises causes in no way any inconvenience or nuisance to the patients and others in Hospitals and Staff in Offices.

16. The contract may be terminated on 3 months notice on either side.

17. In cases of violation of rules or any misconduct by the Canteen holder or his service staff the Head of the Institution will have the right to close the Canteen. The Canteen holder shall be given a month’s notice in such a case to vacate and his earnest money confiscated, and the right to run the Canteen shall be reauctioned and given to the highest bidder. The holder of the Canteen shall keep a security deposit as laid down by the Head of the Institution to meet any damage etc., to Government property.

18. The Canteen premises will not be used for any other purposes than the bonafide ones mentioned above.

19. The Head of the Office or the Institution will undertake no responsibility to collect or recover the amounts due from the Government employees or patients and their attendants or from any others, and the owner is advised to enforce the cash down system.

20. Any liabilities incurred by the Canteen holder will be entirely at his own responsibility and the Office authorities will in no way be responsible to him or any body else.

21. No Radio, Gramophone or any other music will be permitted to be played in the Canteen.

22. The rules can be amended altered or added to from time to time, if necessary, by the Head of the Institution. [Govt. Memo.No. 14886/Accts./60-2, Dt. 2 1-3-1960]

ANNEXURE I

[Omitted by G.O.Ms.No. 2, Fin. & Plg.. Dt. 2-1 -1987]