The Bombay Financial Rules, 1959

[Third Edition]

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PREFACE

[Third Edition]

In view of better response of readers to the second edition of this book, the present third edition is published with additional Government resolutions. I have added "The Maharashtra Fiscal Responsibilities and Budgetary Management Act, 2005" with "The Maharashtra Fiscal Responsibilities and Budgetary Management Rules, 2006" to make book more usful. I hope that this third edition is more useful for the readers.

This venture is possible because of encouragement from my family members, relatives, office and professional colleagues.

I must appreciate the full co-operation rendered by **Shri N.V. Joshi** and **K. A. Deshpande** for making the third edition more useful to the readers. I am also thankful to the staff of the Library of the District Bar Association, Nagpur and Judges Library, High Court, Nagpur for their co-operation in completion of this book.

The pains taken by **"Zero Systems"** and **"Laxmi Binding Works"** must be appreciated.

Despite the extensive efforts taken by all the persons involved in the printing work, mistake, if any, noted by the readers, be kindly communicated to me in writing so that it will be corrected in future editions.

Nagpur.
05.08.2008

U P Deopujari,
Advocate

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1.
The Bombay Financial Rules, 1959.

In exercise of the powers conferred by Article 166 of the Constitution of India, the Governor of Bombay is pleased to make the following rules, namely:-

1. Short title and extent.

(1) These rules may be called the Bombay Financial Rules, 1959.

(2) They extend to the whole of the State of Bombay.

General

Chapter I-Definitions

2. Definitions.

(i) **Abstract Bill.-**

A bill without details for contingent or travelling allowance expenditure, paid at a Treasury without the scrutiny and counter-signature of a controlling authority, to save delay in the discharge of a claim.

(ii) **Appropriation.-**

The amount authorised for expenditure under a major or minor head or sub-head on other unit of appropriation, or part of the amount placed at the disposal of a disbursing officer. The word is also technically used in connection with the provision made in respect of "charged" expenditure.

(iii) **Canons of Financial Propriety.-**

The six canons laid down in Rule 10(a) of the Auditor-General's Rules issued under section 96-D(1) of the Government of India Act (vide Fin. R. 58).

(iv) **Cash Order. –**

A payment order issued by a District Treasury on a Sub-Treasury under its jurisdiction.

(v) **Controlling Officer-**

The authority responsible for the control of receipts or expenditure.

(vi) **Detailed Head.-**

The lowest accounting unit below the "Primary Unit" under which transactions are recorded in the accounts, and is also the lowest unit by which figures are given in the budget estimates.

(vii) **Detailed Bill.-**

A bill setting forth the details of either contingent or traveling allowance expenditure, and subject to contersignature by a controlling authority. It is marked "not payable at the Treasury" when it is prepared in support of a charge already drawn on an abstract bill.

(viii) **Disbursing Officer.-**

An officer who can draw money either by bills or cheques (vide Subsidiary Rules under Treasury Order No. 16).

(ix) **District Officer.-**

The officer in charge of a "District", the unit of administration in India.

(x) **Head of a Department.-**

An authority declared to be such under Rule 9(23) of the Bombay Civil Services Rules.

+[(x-a).-Head of an Office means an authority declared to be such by Government, for the purpose of these and other financial rules of Government.]

(xi) **Major Head.-**

A main unit of account for the purpose of recording and classifying the receipts and expenditure of the revenues of the State.

(xii) **Major Work.-**

An original work, the estimated cost of which exclusive of departmental charges, exceeds Rs. 50,000.

(xiii) **Minor Work. –**

An original work, the estimated cost of which exclusive of departmental charges, does not exceed Rs. 50,000/-

Note.-The term "Original Work" above indicates new construction, whether of entirely new works or of additions and alterations to

existing works, and also all repairs to newly purchased or previously abandoned buildings required for bringing them into use. Where, however, a certain work consists of two parts, viz., original work and repairs, it is only the cost of the original work, that is taken into account for deciding whether the work is a major or minor work.

(xiv) **Minor Head.-**

A head subordinate to a major head or a sub-major head.

(xv) **Non-recurring Expenditure.-**

Expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by installments. For the purposes of these rules sanction to any item of expenditure which is chargeable to contingencies or to pay of establishment and which does not extend beyond the financial year or beyond six months within the financial year is deemed to be a sanction for non-recurring expenditure.

(xvi) **Pre-Audit Cheque.-**

A cheque issued by the Pay and Accounts Officer, Bombay, in payment of a civil claim at Bombay, after audit.

(xvii)**Principal Auditor.-**

A head of an office of accounts and audit in the Indian Audit Department who is immediately subordinate to the Comptroller and Auditor-General.

(xviii)**Proposition Statement.-**

A statement setting forth the financial effect of a proposal involving the creation, alternation or abolition of appointments on an establishment.

(xix) **Reappropriation.-**

The transfer of funds from one unit of appropriation under which savings are anticipated to another unit of appropriation within the same grant to meet the excess expenditure anticipated under the latter unit.

Note.- The (Grant or) appropriation for a unit which is either increased or decreased by reappropriation is called provision or modified allotment.

(xx) **Recurring Charge.-**

A charge which involves a liability for expenditure beyond the financial year in which it is originally incurred.

(xxi) **Recurring Expenditure.-**

All expenditure which is not non-recurring. It includes all establishment or other monthly charges sanctioned for a period extending beyond the financial year or for a period of more than six months within the financial year.

(xxii) **State Revenue and Expenditure.-**

Revenue and expenditure administered by the State Government.

(xxiii) **Subsidiary Rules.-**

Rules issued by the Finance Department under Treasury Orders.

(xxiv) **Sub-Treasury.-**

Sub-Treasury or a Taluka Treasury is a minor treasury in each district in account with the district treasury.

(xxv) **Suspense Head of Account.-**

The head of account which records transactions of a temporary character which are not adjustable in accounts as final outlay or the correct classification of which cannot be determined at once.

(xxvi) **Treasury.-**

The treasury established at the headquarters or a district and includes a sub-treasury unless the context otherwise expresses. Similarly it includes the Pay and Accounts Officer, Bombay, unless the contrary appears from the context.

(xxvii) **Treasury Orders.-**

Orders relating to the rules regulating the procedure to be followed in the payment of moneys into and in the withdrawal, transfer and disbursement of moneys from the Consolidated Fund of the Bombay State and the custody of moneys standing in account.

(xxviii) **Union Revenue and Expenditure.-**

Revenue and Expenditure administered by the Government of India.

(xxix) **Work.-**

The term "work" when by itself, is used in a comprehensive sense, and applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop.

(xxx) **Works Expenditure and Works Outlay.-**

These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be met when, under the rules, any receipt are taken in reduction of the charges, but they do not include the cost of the general services, tools and plant, establishment, or any charges not taken to final heads of account, but kept under one of the suspense accounts.

+ **Inserted by Notification dated 6-4-1964.**

Chapter 2- General Principles And Rules

Section I

A - Receipt of Government Money

3. Issue of receipt on payment.

Government servants receiving money on behalf of Government must give the payer a receipt.

This receipt should be signed only by a responsible officer who would satisfy himself at the time that the amount has been entered in the Cash-Book. Receipt-Books in Fin. R. Form No. 1 should be used in all cases and the blank receipt books should be kept in the safe custody of the officer who issues them.

4. Government Servant not to handle money in official capacity which does not belong to Government.

A Government servant who handles Government money should not, except with the special sanction of the head of the office, handle also in his official capacity money which does not belong to Government. Where, under any special sanction, a Government servant deals with both Government and non-

Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government account.

5. System to be adopted for passing receipt for money received.

The following system should be adopted for passing receipts for money received on behalf of Government in Public Works Department offices:-

(1) Each member of the Supervisor Establishment and the Bombay Subordinate Engineering Service not in charge of a Sub-Division, Sectional Inspectors and temporary Overseers in charge of Sections and Canal Inspectors employed on irrigation works where there are no Sectional Inspectors or Subordinates should be supplied with a receipt book with foils in triplicate. A security deposit of Rs. 50 should be taken from Sectional Inspector and Canal Inspectors.

(2) Each Cashier of a Divisional Officer, or the Head Clerk in a Divisional Office carrying on such duty, and the Head Clerk of a Sub-Divisional Office should be supplied with a receipt book with foils in duplicate.

Note - Where the delay in the issue of receipt for payments received from the public is the normal feature, triplicate receipt books may be used. In such cases, the duplicate receipt books should be withdrawn from the Divisional and Sub-Divisional Head Clerks, and the Executive Engineer or the Sub-Divisional Officer only should issue duplicate receipts from his own book to the Divisional or Sub-Divisional Head Clerk or to the Executive Subordinates who receive money from the public on behalf of Government and issue triplicate receipts.

(3) Each supervisor or overseer or Sectional Inspector or temporary overseer in charge of a section or Canal Inspector employed on irrigation works where there are no Sectional Inspectors or Subordinates whenever he receives money on behalf of Government should hand a permanently numbered receipt to the depositor and send the duplicate with the money to the cashier or the Head Clerk carrying on such duty in the Divisional Office or the Head Clerk in the Sub-Divisional Office, who will issue a receipt from his book and paste the supervisor's or overseer's etc., receipt against his

counterfoil. The supervisor or overseer, etc., will paste the receipt of the cashier or the Head Clerk carrying on such duty in the Divisional Office, or the Head Clerk in the Sub-Divisional Office, on his counterfoil. Any supervisor or overseer, etc., found giving a receipt not in the prescribed form will be severely dealt with. He should on no account lump items in one counterfoil but should send the counterfoil of each receipt granted.

(4) If the supervisor or overseer, etc., is far away from the headquarters he should deposit the money in the nearest treasury and send the treasury chalan with his duplicate receipt to the cashier or the Head Clerk carrying on such duty in the Divisional Office or the Head Clerk in the Sub-Divisional Office, who will send him a receipt and paste the supervisor's or overseer's etc., receipt and chalan against his counterfoil,-the supervisor or overseer, etc., pasting the receipt of the cashier etc., against his counterfoil.

(5) The Executive Engineers and the Sub-Divisional Officers will examine the receipt books issued to all their subordinates at every convenient opportunity and at least once a month and initial them in token of their scrutiny.

(6) One receipt book at a time should be issued to each subordinate by name and should be kept in the personal custody of the officer to whom the receipt book is issued. In the case of transfer the receipt book will be personally handed over to the relieving officer, who will certify in his charge papers that he has received the receipt book, stating the number of blank foils in triplicate which it contains. The Executive Engineer should keep an account of all the receipt books obtained by him for his Division and should keep the stock in safe custody in his office chest.

(7) Divisional Accountants should not be authorised, in any circumstances, to issue final receipts in Public Works Account Form No. 3 over their own signature. Ordinarily they should also not be required to receive or pay out cash. Under rule 17(b)(3) below, however, they are authorized to make payments up to Rs. 10 in each case on contractors' bills in the absence of the Executive Engineer. In cases where monetary transactions at the headquarters of the

Divisional Officer are not large, either in number or in amount, Divisional Officers may also on their own responsibility but with the previous consent of the Principal Auditor entrust the receipt and disbursement of cash to the Divisional Accountant.

6. Receipt book to be obtained annually.

Receipt books containing Fin. R. Form No. 1 should be obtained annually on indent by Executive Engineers from the Yervada Prison Press. The books should be carefully examined to see that the number of forms contained in each are intact and a certificate of count recorded on the flyleaf. Similarly, they should be examined again when issued to subordinates and care should be taken to see that they are acknowledged by the latter promptly. Counterfoils of used receipt books should be returned promptly to the divisional office for record.

Note-Special Officers, viz., Chief and Superintending Engineers, Superintendents of Works and other special officers not being Divisional Officers or their subordinate officers, do not realise any departmental receipts.

7. Departmental receipts to be realised ordinarily in legal tender coins or currency notes.

Departmental receipts may ordinarily be realised in legal tender coins, or currency notes. But in certain cases cheques payable on demand including crossed cheques, remittance transfer receipts and demand drafts may be accepted.

8. Acceptance of government dues by local cheques.

(a) At places where the cash business of the treasury is conducted by the Bank, cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the overnment, if the cheques have been crossed by the drawer. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, which should previously be ascertained

by the payer, may be included in the cheque for the payment of Government dues or may be paid in cash. The preliminary acknowledgment of the receipt of the cheque will be given in the following form:-

"Received cheque No.. . . . . .dated. . . . . .
for Rs. . . . . .As per particulars below, drawn on . . . . . .

$\frac{\textit{on account}}{\textit{as per challan}}$ No .. . . . . Rs. . . . . .

Collection charges (if included in cheque) Rs. . . . . ."

(**N.B.-** The collection charges should not enter Government Accounts.)

Note. -The Reserve Bank and the State Bank of India reserve to themselves the right to refuse to accept cheques the collection of which in their opinion cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

(b) In the event of a cheque being dishonoured by the bank on presentation the fact shall be reported at once to the tenderer with a demand for payment in cash, but the Government cannot accept any liability for loss or damage, which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the treasury or the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

Note 1.- The term "local banks" as used in this rule means bank (including the Reserve Bank and the Imperial Bank of India), located in the Station in which Bank treasury is situated.

Note 2.- Government dues paid by Postal Money Orders should be deemed to have been paid on the date of actual remittance of money into the post office and not on the date of receipt of the money by the

department concerned. This should also apply *mutatis mutandis* to Government dues paid by any other recognised mode of remitting money by post.

9. Public money should be kept in strong treasure chests.

Public money in the custody of the department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from Government, the officer in-charge of the chest should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite. All the keys of the same locks must, except where the procedure prescribed in the note to this rule is adopted, be kept in the same person's custody, and, as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. When there is a police guard, the havildar or other petty officer of the guard should usually be the custodian of one set of keys. The chest should never be opened without both custodians being present. The non-commissioned officer or duffadar of the guard should always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to an office, the keys of one of the locks of the treasure chest will necessarily remain in his possession.

Note.- If considered desirable, the duplicate keys of cash chests may be placed under the seal of the officer in-charge, in the custody of the Treasury Officer. In the event of this practice being adopted, a duplicate key register should be maintained and once a year, in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct.

10. Duty of officer-in-charge of chest.

The officer in-charge of the chest will count the cash in the hands of each cashier at least once a month; or, in the case of outstations, he or any other *gazetted officer* named by him will count it whenever he may visit them, and will record a note in the cash book showing the date of examination and the amount (in words) found. The balance by actual counts should moreover be compared with the cash book balance and excess or deficit, if any, noted in the cash book and reported to the immediate superior.

11. Counting to be made on last working day of each month.

The counting should be made on the last working day of each month immediately after closing the cash account of the month, but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

B - Receipt of Non Government Money

+**[12. Money received to be paid in Public Account.**

(1) (a) Under Article 284 of the Constitution, all moneys received by or deposited with any officer, employed in connection with the affairs of the State in his capacity as such, other than Revenues or public money raised or received by Government, shall be paid into the Public Account.

(b) All moneys received by or deposited with High Court or any other Court in the State of Maharashtra, shall also be dealt with, in accordance with clause (a) of sub-rule (1).

(2) The Head of account to which such moneys shall be credited and the withdrawal of moneys therefrom shall be governed by the relevant provisions of Account Code, Volumes I and II and the Bombay Treasury Rules or such other general or special order as may be issued in this behalf.

(3) Personal Ledger Accounts within the Public Account in the treasuries should be opened by Government servants authorised to administer the funds. The Government servant will be personally responsible for ensuring that the moneys are expended in strict conformity with the rules and regulations governing the funds to which the moneys appertain and that precise record of all the transactions of the fund is kept in a form complying with the regulations of the fund.]

+ **Substituted by Notification dated 17-4-1967.**

Section II-Deposit of Cash Chests and Valuables in the Treasury

13. Receipt of funds by department.

No department may require that funds pertaining to it be received in the treasury for safe custody and kept out of account, or be received at all except under ordinary rules.+[- - - -]

+ **Deleted by Notification dated 28.11.1970.**

14. Cash Chests or sealed bags to be lodged in the treasury for safe custody.

(a) Cash chests or sealed bags belonging to other departments may, however, be lodged in the treasury for safe custody where necessary. When so lodged they should be presented with a slip or memoranda stating the contents, and a receipt should be obtained from the Treasury Officer for the cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the treasury, should be kept by the depositing officer and he will be entirely responsible for the contents of the cash chests, or sealed bags deposited.

(b) Cash chests, Government Promissory Notes and similar valuables belonging to [+][Zilla Parishads/Panchayat Samitis] and cash chests belonging to Municipalities may be lodged in the treasury for safe custody subject to the same conditions as in clause (a) above, and to an undertaking to exonerate Government from all liability in case of loss by fire, theft, fraud, or any other cause whatsoever.

Cash chests or strong boxes belonging to Co-operative Societies registered under the Bombay Co-operative Societies Act, 1925, or to Co-operative Banks may at the request of the Registrar of Co-operative Societies also be lodged in the treasury for safe custody under the orders of the *[Treasury Officer], subject to the same conditions as in clause (a) above and an undertaking to exonerate Government from all liabilities in case of loss by fire, theft, fraud, or any other cause whatsoever.

Such concession will be subject to the following further conditions and any others which the *[Treasury Officer] may impose in individual cases :-

(i) that the chest or box will be of moderate size and be provided with a good lock and sealed with proper seals;

(ii) that the treasury staff will not be harassed by too frequent applications to open the treasury;

(iii) that the concession may be modified or withdrawn, should the *[Treasury Officer] see fit to do so; and

(iv) that the *[Treasury Officer] is satisfied that the Society or the Bank could not otherwise, except at unreasonable cost, arrange for the custody of its funds and papers either with a Government Savings Bank or with an approved banker or in some other safe manner.

An application to the Treasury Officer in-charge of the Government treasury or sub-treasury to take charge of a box or chest should be made in the form prescribed as Fin. R. Form No. 34. The deposit of the cash chest or strong box should be acknowledged by the Treasury Officer in the form prescribed as Fin. R. Form No. 38.

(c) Bullion, jewellery and other valuables such as promissory notes, security deposits, duplicate keys, etc., coming into the hands of a Government servant in his official capacity may be deposited into the treasury for safe custody at the discretion of the *[Treasury Officer].

The Treasury Officer should, once a month, examine the condition of boxes of bullion, etc. and record the result of the examination in the register prescribed in Fin. R. Form No. 36.

Note-Any specially valuable property and boxes containing cash and valuable required to be deposited by the District Judges and Subordinate Judges in the Treasury or Sub-Treasury may be accepted directly by the Treasury Officers or Sub-Treasury Officer #[- - - - - - - -] upto 5.30 p.m. every working day. In case no adequate guarding arrangements exist for such property, the necessary steps should be taken to provide them and the matter should be reported to Government.

(d) Valuables of private individuals who evacuate their houses during epidemics or famine or scarcity may be deposited for safe custody, at the discretion of the Collector, in a room or rooms other than the treasury strong room so far as space may permit, and subject to the following conditions:-

(i) that the boxes are of moderate size and provided with good locks and sealed with proper seals;

(ii) that the treasury staff are not harassed by frequent applications to open the treasury;

(iii) that the concession may be modified or withdrawn, should the Collector see fit to do so;

(iv) that a fee of annas 8 a month or portion of a month is charged for each box;

(v) that an application to the Collector to take charge of a box is made in the form prescribed as Fin. R. Form No. 35. The deposit of the box should be acknowledged by the Collector in the form prescribed as Fin. R. Form No. 39.

(e) Cash chests belonging to Gram Panchayats, Sanitary Committees, Sanitary Boards and Village Improvement Committees may be deposited for safe custody at the discretion of the Collector in Government treasuries and sub-treasuries on the terms and conditions applicable in the case of cash chests belonging to Co-operative Societies and Co-operative Banks as laid down in clause (b) above.

(f) Security bonds and other valuable documents belonging to other Departments may be lodged in the treasury for safe custody and such documents should be sent to the treasury in a sealed double cover or packet with a forwarding letter, the details of the contents being recorded on the outer cover under the dated signature of the Departmental Officer. The Treasury Officer, will pass a receipt for each such cover, enter the cover or packet, in a suitable register, record the register number on the sealed packet to facilitate its identification and then keep it in a box or almirah in the strong room under his own lock. For Greater Bombay the Pay and Accounts Officer, Bombay, should be considered as the officer for the purposes of this rule.

(g) Iron safe and chests of $[Co-operative Banks and societies] should be accepted for the safe custody at the treasuries and sub-treasuries on the following conditions:-

(i) Neither the $[Government of Maharashtra] nor any officer of Government shall be held liable or responsible for any loss that may be incurred by the $[Co-operative banks and Societies]

through loss or destruction of the safe/box/chest or any of its contents by fire, theft, fraud or any other cause whatsoever (including negligence of its servants).

(ii) There is enough accommodation in the strong room of the treasury for the deposit of the safes or chests which should be of the normal size of about $[60 cm. x 67.5 cm. x 90 cm]

(iii) The $[Co-operative banks and Societies] will be permitted to deposit and remove the chests only once every day at the times fixed by the officers concerned, and only during the working hours of the treasury.

(iv) the $[Co-operative Banks and Societies] will be charged fees in the scales mentioned in the statement below for services rendered:-

*[Size of boxes safes,, chest	Charges per month for Co-operative Banks and Societies,	
	Treasuries	Sub-Treasuries
(1)	(2)	(3)
Small size 60 cm. x 67.5 cm. x 90 cm.	No charge for one safe/box/ chest etc.Rs. 10 for every additional safe/ box/ chest.	No charge for one safe/box/chest etc. Rs. 10 for every additional safe/box/ chest.
Big size beyond 60cm. x 67.5 cm. x 90cm	Rs. 10 for one safe/ box/chest, etc. Rs. 30 for every additional safe/box/ chest, etc.	Rs. 5 for each safe/ box/chest, etc. Rs. 15 for every additional safe/ box/ chest, etc.

Note 1.- A month means a calendar month or part thereof.

Note 2.-Cash chest or sealed bags belonging to departments, bullion jewellery and other valuable such as promissory notes, security deposits, duplicate keys, etc. shall be deposited by the departmental officers for safe custody in the Treasury/Sub-Treasury strong room with the permission of the Treasury Officer for period not exceeding three years (from the date of

order granting permission of deposit) and withdrawn before the expiry of the said period for verification and re-deposited again, if necessary, under a fresh order from the Treasury Officer. A copy of order issued by the Treasury Officer shall be endorsed to the Audit Office and the Regional Deputy Director of Accounts and Treasuries, Pune/Nagpur as the case may be.

Note 3.-A transit book as in Financial Rule Form No. 37 should be kept showing the name of the messenger authorised by the depositing department to fetch the box (cash chest) from the Treasury when the box is delivered to him.]

+ Substituted by Notification dated 17.12.1963.

*** Substituted for "Collector" by Notification dated 28.3.1986.**

 # The words "without prior reference to the Collector" deleted by Notification dated 28.3.1986.

$ Substituted, ibid.

Section III - Payments

(i) Drawing of money from the Treasury

15. Detailed rules for preparation of Bills.

Detailed rules for the preparation of bills in which the different classes of charges are drawn, and as to the method of obtaining money from the treasury whether by bills or by cheques for subsequent disbursements are laid down in the Subsidiary Rules framed under Treasury Order No. 16, Financial Publication No. II.

16. Government Servants from Forest Department.

Government Servants of the Forest +[Department] draw money from the treasury by cheques, and disbursing officers of the Public Works Department in two ways, viz., directly by bills or by means of cheques. Government servants of other departments get their cash by bills on the treasury.

Note 1.- Cash required for contingent charges of the offices of Chief nd Superintending Engineers, Superintendents of Works, and other special officers not being Divisional Officers or their sub-ordinate officers, may be obtained either by bills on treasuries or from Divisional Officers. In the latter case the detailed procedure will be prescribed by the Principal Auditor.

Note 2.- In the case of the Public Works Department the term "Treasury" includes a Military Treasury-Chest with which a Divisional Officer may be placed in account.

+ Substituted for "and Excise Departments" by Notification dated 6.4.1964

17. Divisional Officer in Public Works Department is the responsible disbursing officer of the Division.

Primarily the Divisional Officer in the Public Works Department is the responsible disbursing officer of the Division but he may delegate this function to his Sub-Divisional Officer in certain cases at his discretion, and with a view to enable him to set a monthly limit on the drawings of any of his Sub-Divisional Officers he may require the submission by a convenient date of an estimate of the probable requirements of each such Sub-Divisional Officer in a suitable form.

(a) The following Government servants are competent to prepare or examine contractor's bills:-

(1)	Executive Engineers.	Without limit.
(2)	Assistant Executive Engineers.	
(3)	Officers of the Bombay Service of Engineers	
(4)	Executive Subordinate (i.e., Supervisors and Overseers in-charge of a Sub-division).	
(5)	Superintendent, Public Works Department, Stores and Workshop, Bombay (up to Rs. 1,000)	

(b) The following Government servants are competent to make payments on contractor's bills:-

(1) Executive Engineers.

(2) Sub-Divisional Officers +[- - - - - - -] to the extent noted below:-

Nature of Bills	Payment in cash	Payment by cheques
(a) Bills for materials supplied as per requisitions passed by Executive Engineers, Assistant Executive Engineers, or officers of the Bombay Service of "Engineers.	Up to Rs. 50	To any extent.

(b) Bills in Fin. R. Form No. 9 for work done by petty contract in A-1 or A-2 Form (attached to Government Resolution,, Public Works Department, No. 7938, dated the 5th April 1935, and as amended from time to time),or on Rate Lists.	Up to Rs. 50	Current bills of all contract may be paid upto a limit of Rs. 1,000 in each case by Assistant Engineers (I) or Deputy Engineers B.S.E., Class II,, and up to a limit of Rs. 500 in each case by other temporary or officiating Deputy Engineers and sent to the Divisional Office for audit immediately after payment. If previous bills sent to the Divisional Office for audit, are not likely to be received in time, subsequent current bills for the above amount should be paid in respect of all works by recording on the bills concerned brief reasons for making payments. Final bills should, after audit, be passed by the Divisional Office to ensure proper check. Bills in the Fin. R. Form No. 9 (first and Final Bill) for amounts not exceeding Rs. 500 may be paid without preaudit but when they exceed Rs. 500 they should be paid only after audit.
(c) Bills in Fin.R. Forms Nos. 10, 11, 12 for work done by petty contract in A-1 or A-2 Form (attached to Government Resolution, Public Works Department, No. 7938, dated the 5th April 1935, and as amended from time to time), or on Rate List.		Do
(d) Current Bills in Fin. R. Forms Nos. 10, 11, 12 for work done by regular contract.		Do

Note- As in the case of Sub-Divisional Officers in regard to item (a), members of the Bombay Subordinate Engineering Service, who are in charge of sections, are empowered to make cash payments without limit in the case of freight on goods, and up to Rs. 10, each time, in other urgent cases. *[The Mechanical and Civil Overseers are empowered to make cash payments upto Rs. 50 subject to the condition that the measurements of the purchases of certain items like petrol, oil or cost of spare parts, which are urgently required, are recorded by the overseers, on the spot, before payment is made.

(3) Divisional Accountants up to Rs. 10 in the absence of the Executive Engineer.

(4) Superintendent, Hadapsar Effluent Experimental Area Sub-Division up to Rs. 50 each on bills at items (a) and (b) under clause (2), when this is considered necessary in the interest of work.

(5) Executive Engineers of Divisions are empowered to permit for the purposes of prompt payments, when necessary such of the work-charged Surveyors and Overseers who are imprest holders and have furnished security under Rule 51 to make payments on muster rolls before they are checked and passed by the Sub-Divisional Officer up to a limit of Rs. 50 for each muster roll, provided further that at the time of recoupment of the imprest, the Sub-Divisional Officer scrutinizes the charges carefully as required by Articles 86 and 87 of Account Code, Volumes III, and records his *ex-post facto* sanction on the muster rolls concerned.

(c) Authorities competent to prepare or examine other demands for payment (i.e., muster rolls and acquittance rolls of work-charged establishments) and to make payments thereon.

Muster rolls will be prepared by a member of the Works establishment in immediate charge of a work subject to check both by the Subordinate-in-charge and the Sub-Divisional Officer. The latter will, however, pass the muster roll. Payment will either be made by the Sub-Divisional Officer himself or by an imprest-holder.

Those members of the Bombay Subordinate Engineering Service who are in charge of sections are empowered to disburse the salaries of members of the work-charged establishment who are serving under them on bills signed by the Sub-Divisional Officers. They are also empowered to make payments of unpaid wages on the receipt of abstracts approved by Sub-Divisional or Divisional Officers.

+ **Deleted by Notification dated 10-10-1969.**

* **Added by Notification dated 6-4-1964.**

18. Range Forest Officer in the Forest Department authorised to make payment.

In the Forest Department Range Forest Officers are authorised to make payments for work done or supplies made by contractors or piece-workers up to a limit of Rs. 500 on a single bill. Bills in excess of Rs. 500 should be pre-audited and passed for payment by Divisional Forests Officers.

(ii) Cheques.

19. Rules relating to payment by cheque.

The following rules relate to payments by cheques:-

(a) Disbursing officers authorised to draw cheques whether on treasuries or sub-treasuries or on the State Bank of India, either at the local head Office or a branch, should obtain their cheque books direct from the Treasury Officer in-charge of the head treasury concerned, by sending duly signed the printed requisition form which is inserted in each book towards the end. Not more than one book should be obtained on a single requisition. The cheque books should on receipt, be carefully examined to see that the number of forms contained in each book is intact and a certificate of count should be recorded on the flyleaf.

(b) Cheques from books obtained from a particular treasury should not be drawn on other treasuries or on sub-treasuries of other districts.

Exception 1.- In the case of Forest Department payments, cheques from one cheque book may be drawn on different treasuries and sub-treasuries.

Exception 2.-In the case of Public Works Department payments, cheques from one cheque book may be drawn on different treasuries and sub-treasuries, by the disbursing officers in their jurisdiction.

[+][- - - - - - - - - - - -]

(c) Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer. The loss of a cheque book or blank cheque forms should be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

(d) No advice of the issue of any cheque need be sent to the treasury. As a general rule cheques should not be issued for a sum less than Rs. 10 unless this is permissible under the provision of any law or rule having the force of law.

Note - The provisions of this rule have been relaxed so as to allow cheques for sums less than Rs. 10, but not less than Rupee one, to be issued for the return of deposits in the Presidency Magistrate Courts in Bombay.

They are also relaxed in the case of cheques drawn by Forests Officers for transfer credit to forest remittances of the amounts of remuneration paid to village officers for collecting forest revenue. The Sheriff of Bombay is authorised to draw cheques for sums less than Rs. 10 on his Personal Ledger Account. The Official Assignee, Bombay, is authorised to issue cheques for a sum less than Rs. 10 on his Personal Ledger Account.

*[The Collector of Ratnagiri is authorised to draw cheques for sums less than Rs. 10 but not less than Re. 1 on his Personal Ledger Account which has been opened in his name for crediting the amounts of occupancy price and commutation value of Khot's dues recovered in accordance with sections 4 and 5 of the Bombay Khoti Abolition Act, 1950]. #[This restriction regarding the issue of cheques for a sum of less than Rs. 10 does not, however, apply to payments made on account of inter-departmental transactions affecting the values in Personal Ledger Accounts.] $[The payments should be made by cheques/drafts which should bear either of the following forms:-

	Nature of Remittance	Payable at	To be crossed/ Superscribed
1.	Inter-departmental and inter-Governmental dues	Office of the Reserve Bank,, State Bank of India and Subsidiary Banks	A/C Payee.
2.	Inter-Departmental and inter-Governmental dues	Treasury Agencies	A/C Government. Not payable in cash.
3.	In favour of Government Officials for disbursement by them on behalf of Government.	Office of the Reserve Bank, State Bank of India and Subsidiary Banks and Treasury Agencies.	Not transferable.]

(e) When an officer is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible. Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head-treasury.

(f) In cases of Forest, +[- - - - -] and Public Works Departments where funds are issued from the treasury on cheques, the departmental officers should see that the drawings are regulated by budget grants and appropriations.

+ The word "Excise" deleted by Notification dated 6.4.1964.

*** Inserted by Notification dated 2.9.1964.**

 # Added by Notification dated 25.8.1966.

$ Substituted by Notification dated 10.10.1969.

20. Petty disbursement of Forest and Public Works Department.

For petty disbursements of the Forests, +[- - - - -] and the Public Works Departments lump sums may be drawn from the treasury by cheques. Only the minimum cash required should be drawn, and if it is found at any time, that the balance in hand is larger than is required, the surplus should be refunded into the nearest treasury.

+ The word "Excise" deleted by Notification dated 6.4.1964.

21. Limits of Drawings of S D O.

If a limit has been set by a Public Works or Forest Divisional Officer on the drawings of Sub-Divisional Officer on any treasury (*vide* Subsidiary Rule No. 88 under Treasury Order No. 16, Financial Publication No. II), the limit so prescribed should be entered on the reverse of the counterfoil of the cheque book for that treasury before any cheques are drawn during that month, and the Sub-Divisional Officer should watch that the limit is not exceeded, by deducting from it, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should not be carried forward to the next month.

22. Duty of drawing officer in the absence of limit of monthly drawing.

In the absence of a monthly limit on the drawings, the drawing officer should record on the reverse of the counterfoil of each cheque, the amount of the next cheque drawn and of the total of drawings during the month, and carry

forward their total to the next counterfoil. This will enable him, from time to time, to exercise an independent check on the postings of his cash book.

23. Presentation of cheques after limit.

If the currency of a Public Works, +[or] Forest *[- - - -] cheque expire owing to its not being presented at the treasury for payment within three months after the month of its issue, it may be received back by the drawer for destruction and issue of a new cheque in lieu of it. The fact of the destruction and number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque destroyed entered on the counterfoil of the new one.

+ **Inserted by Notification dated 6.4.1964.**

* **The word "or Excise" deleted, ibid.**

24. Cancellation of cheques.

When a cheque is cancelled, the cancellation should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in the drawer's possession, he should stop payment at the treasury, and, on ascertaining that payment has been stopped, he should write back the entry in the cash book. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be similarly cancelled and its amount written back.

25. No cheque should be drawn until it is intended to be paid.

As a rule no cheque should be drawn until it is intended to be paid and cheques drawn in favour of contractors and others should be made over to them by the disburser direct; but the disburser may be assisted in making disbursements by a cashier appointed for the purpose. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disburser. In such cases the subordinate should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the cash account of the disbursing officer who draws the cheque, and the subordinates' record will be in his correspondence.

Note 1.- It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilised.

Note 2.- With a view to effecting economy in the cost of service postage stamps, the Divisional Officers having drawing accounts on the Bank may send crossed cheques drawn in favour of well known firms by ordinary post.

26. Payment due to contractors.

Payments due to contractors may be made to financing Banks instead of direct to contractors provided that the Department obtains (1) an authorisation from the contractor in the form of a legally valid document like a power of attorney or transfer deed conferring authority on the Bank to receive payment, and (2) the contractors own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government, before settlement of the account or claim by payment to the Bank. While the receipt given by the Bank holding a power of attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their Bankers.

27. Return of counterfoils of used cheque books.

Counterfoils of used cheque books should be returned promptly by the Sub-Divisional Officer to the Divisional Officer for record.

28. Cheques cannot be used for transfer of funds from one division to another.

Cheques cannot be used for the transfer of funds from one division to another.

29. Loss of cheque.

If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheques presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped". The Disbursing Officer will enter in his account the original cheque as cancelled, and may issue another.

"Certified that cheque No. . . . . ., dated. . . . . for Rs. . . . . reported by the Disbursing Officer to have been drawn by him on the Treasury in favour of. . . . . has not been paid, and will not be paid, if presented hereafter.

Treasury:

The. . . . . .19 *Treasury Officer".*

30. Honoring of cheque.

If a cheque is issued by Government in payment of any sum due by Government and that cheque is honoured on presentation to Government's bankers, payment shall be deemed to be made-

(a) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or

(b) if it is posted to the payee, on the date when the cover containing it is put into the post.

The rule applies *mutatis mutandis* to a cheque in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of Fin. R. 8.

Note.- Cheques marked as not payable before a certain date should not be charged to the accounts until the date on which they become payable.

31. Fraud or misrepresentation in respect of cheque.

Government accept no responsibility for any fraud or misappropriation in respect of cheques in payment of an officer's pay, leave-salary, travelling allowance bills, etc., made over by him to a messenger.

Section IV-Vouchers for Departmental Payments.

32. Payment and repayment to be supported by a voucher.

As a general rule, every payment, including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. As far as possible, the particular from of voucher applicable to the case should be used. Supplier of stores and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms should not be rejected if

they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the Disbursing Officer.

Note 1.- When it is not possible to support a payment by a voucher a certificate of payment, prepared in manuscript, signed by the disbursing officer and endorsed if necessary by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and, where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

+[**Note 2.-** Cash memoranda which do not contain an acknowledgement of the receipt of money from persons named therein are not receipts within the meaning of section 2 (23) of the Indian Stamp Act (II of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgment to the purchaser that the money has been paid. Cash memoranda will not, therefore, be regarded as sub-vouchers in Audit unless they contain an acknowledgement of the receipt of money from the person named therein (with stamps affixed when the amount exceeds' Rs. 20). In cases where this is not practicable it will suffice if the cash memoranda are stamped "paid" and initialled, by the drawing and disbursing officer.]

+ Substituted by Notification dated 17.6.1974.

33. Every voucher must bear a pay order signed or initialed and dated.

Every voucher must bear a pay order signed or initialled and dated, by the responsible disbursing officer. This order should specify the amount payable both in words and figures.

Note.- Cashier and others authorised to make disbursements on passed vouchers should make no payment without a proper pay order of the responsible Disbursing Officer recorded clearly in ink on the bill or other voucher. No payment should be made on a voucher or order unless it is signed by hand and in ink.

34. Attachment of acknowledgement of payment to voucher.

Except as provided in Rule 26 every voucher should also bear, or have attached to it, an acknowledgement of the payment, signed by the person by

whom or in whose behalf the claim is put forward. No payment will be made in the absence of the necessary acknowledgement.

Note 1.- If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him, as the case may be until the acknowledgement of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

Note 2.-In the case of article received by value-payable post, the value-payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the postal commission.

Note 3.-A certified copy, marked "Duplicate", of a receipted voucher may be retained by the disbursing officer should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

35. Instructions regarding preparation and completion of vouchers.

The following instructions regarding the preparation and completion of vouchers should be observed:-

(a) When the payee signs in a vernacular, he should be required to note the amount acknowledged in the vernacular in his own handwriting. In transliterating his acknowledgments the amount acknowledged, as well as any remark made by him, should also be reproduced in English.

(b) The disbursing officer is responsible that the full name of the work as given in the estimate or the name of the component Part (or sub-head) of it, or the head of account, to which the charges admitted on a

voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable is clearly indicated on it in the space provided for the purpose or in some prominent position.

These instructions are supplementary to those contained in Subsidiary Rule 26 under Treasury Order No. 16, Financial Publication No. II.

36. Payment to suppliers of stores.

In cases of payments to suppliers of stores remittances of amounts of less than Rs. 25 for which Remittance Transfer Receipts cannot be issued by Treasury Officer, may be made by postal money order at the public expense.

Note 1- "Payments to suppliers of stores" include petty payments of contingent charges also, for the purposes of this rule.

Note 2.- Whenever money orders are tendered for issue with treasury certificates or cheques in lieu of cash, individual receipts in respect of each such, money order should invariably be demanded.

+[36-A. Payment for service rendered or supplies made.

(1) As a general rule, every payment for services rendered or supplies made, shall be made only after such services have been rendered or supplies made. Payments, prior to the receipt of stores may, however, be permitted in exceptional cases by an officer not below the rank of the Head of the Department only when the Accepted Tender contains a specific condition to that effect or such condition is included in the agreement between the supplier and the Government Department.

(2) The advance payment under sub-rule (1) shall not exceed 90 per cent of the cost of stores which have either been despatched or are being immediately despatched which payment shall be made after inspection of the stores regarding quality and against proof of despatch. In case of service contracts, such amount shall not exceed the amount payable in one year under the contract. The advance payments shall be made on the basis of a valid expenditure sanction issued with the concurrence of the competent authority. Adequate safeguards to secure Government against all losses in the event of short or defective supply or delayed supply of the materials shall be obtained from the supplier in each case in the form of bank guarantee

or any other approved form of security in order to make good the amount of advance with interest.

Note 1.- The Head of the Department, who has been empowered to make advance payments in the manner prescribed under this rule and the item of stores for which such advance payment is permissible, shall be specified under the orders of the Government.

Note 2.- In all such cases, proforma invoices shall be obtained before a bill is presented to the Treasury for payment.]

\+ **Inserted by Notification dated 20.03.1986.**

Section V-Advances to certain Government Servants for Tours.

Rules regarding the procedure to be observed in the payment and adjustment of advances for travelling expenses to non-gazetted police officers.

37. Application of rules to all non gazetted police officers.

(1) These rules apply to all non-gazetted police officers when required to travel by road or train on journeys for which under the Bombay Civil Services Rules travelling allowance is admissible.

(2) Advances may be made by the Commissioner of Police, Bombay, or a District Superintendent of Police out of their respective permanent advances to a non-gazetted Police Officer for payment of his railway fare or expenses by road upto the amount of such fare or expenses and limited in the case of a road journey by the rates stated in Bombay Civil Services Rules 414 or rule 2 of Appendix XX to the Bombay Civil Services Rules, as the case may be. These advances should not be treated as ordinary contingent charges but the permanent advance should be recouped on encashment of the pay bills of the parties concerned.

(3) Heads of Police officers may also draw advances for travelling expenses for their non-gazetted Police subordinates. Such advances shall be sanctioned against pay and accounted for under travelling allowances as a final charge and they shall be finally adjusted in audit after receipt of the necessary pay bills from which the amounts advanced should be deducted.

(4) Advances may also be granted, at the discretion of the District Superintendent of Police to Head Constables and Constables, when

ordered suddenly to proceed from their headquarters, up to the maximum limit of one month's pay. These advances should be recouped in three equal monthly instalments from the pay.

Note.-Whenever advances are sanctioned by Superintendents of Police it is essential that the Sub-Inspector, to whom the money is sent, should immediately take the signatures of the recipients of the advance on an acquittance roll in token of their having received them. The acquittance roll should be immediately forwarded by the Sub-Inspector to the Superintendent of Police for necessary action by the Police Accountant, who will be responsible for seeing that the advances are finally adjusted in due course.

38. Advance of travelling allowance admissible.

Advance limited to 75 per cent of the travelling allowance admissible may be made by the Commandant General, Home Guards, State of Bombay, Initially out of his permanent advance to the Home Guards Officers and the members of the paid staff of the Home Guards Organisation in emergent cases for meeting their expenditure while on tour.

[1][Section VI- Claims against Government including claims of pay and allowances of Government Servants.

39A. Payment not preferred within a year of their becoming due.

(1) No claims against Government other than those by one department against another or by a State Government, not preferred within a year of their becoming due can be presented without an authority from the Accountant General Provided that (i) [2][such claims not exceeding [3][Rs. 1,000] presented within three years of their becoming due may be paid without pre-audit [4][- - - - - - - -]

(ii) this rule shall not apply to the following categories of such claims :-

(a) claims on account of pension, which are governed by special rules;

(b) claims on account of pay and allowances, [5][- - - - -] of such non- gazetted Government Servants whose names are

not required to be shown in the pay bills in accordance with Rule 262(1) of the Maharashtra Treasury Rules, 1968;

(c) claims on account of interest on Government securities; and

(d) any other class of payments which are governed by special rules or orders of Government.

Note.- Claims of Government servants referred to in provisions (i) and (ii) (b) to Rule 39(a)(1) should be submitted to the competent authority for according sanction to the payment of claim after due scrutiny and check as required in Notes 1 and 3 below Rules 239(b). A copy of the sanction for payment accorded by the competent authority should be attached to such bills, while presenting them to the treasury for payment. In no case should such claims be preferred at the treasury direct for payment without a copy of the sanction.

(2) The one year should be reckoned in the case of travelling allowance bills, from the date of return to headquarters, or from the 1st of the month, if the tour continues over that date; in the case of officiating pay, from the date of receipt of the orders sanctioning the promotions, if the officiating pay is due for a past completed month or months, otherwise from the following pay day; in the case of leave salary, from the date of the order grating the leave and in other cases from the date on which a claim become due, to the date of its presentation at the treasury.

Note.- In the case of sanction accorded with retrospective effect the charge does not become due before it is sanctioned. The time limit specified in Rule 39(a)(2) should be reckoned from the date of sanction and not from the date on which the sanction takes effect.

Exception. - In the case of the staff of the Public Works Department the period of one year should be reckoned from the first of the next month in respect of journeys performed during the previous month even though the tour may not continue over the first of the month.

(3) In all other cases, where no special orders exist, it will be left to the Treasury Officer when he feels no doubt to make arrears payments without pre-audit, but all claims in arrears require special care in

examination, and it is always open to the Treasury Officer to send the bill [4][- - - - -] for pre-audit if he sees occasion to do so.

Exception.- Pre-audit by the Accountant-General is waived in the case of travelling allowance bills of the constabulary [Rule No. 204(3) of the Bombay Police Manual, Volume II, 1959 edition].

(4) In the case of claims which are more than six months old, the preferring office should state in the bill the reason for the delay. In respect of travelling allowance claims, where delay in submission is on the part of the Government servant, the preferring officer should recommend rejection of the claims to the controlling officer, who should decide whether the claims should be rejected forthwith or be processed further. In cases where claims pertain to the preferring officer himself, the controlling officer should decide the rejection or otherwise of the claims after ascertaining the reasons for the delay.

Note 1.- In the case of claims for fees in criminal cases preferred by the Government Pleader, High Court, Bombay or his Assistants the preferring officer should state in the bills the reasons for the delay only when the claims are more than four months old.

Note 2.- In the case of claims for lawyer's fees the period of one year for the purpose of pre-audit should be reckoned from the date of counter signature of the claim by the Remembrancer of Legal Affairs in Civil cases and the month following that to which the claim relates in the case of criminal cases.

(5) A claim presented for payment [6][one year] or more after the date of pre-audit will again require the sanction of the [7][competent Authority] for its payment.]

(6) A claim for an amount of fine deducted on pay bills by the head of an office, and remitted by him, may, if the claim is not six months old, be paid without the sanction of the Principal Auditor.

(7) The above rules do not apply to claims for refunds of revenue.

Note 1.- Grant-in-aid to local bodies, charitable or educational institutions, etc. to public exhibitions and fairs, and compensation to Government Servants for accidental losses, contributions etc. sanctioned either by Government or by subordinate authorities under the powers delegated

to them should be disbursed at the treasury on the authority of such sanctions without the authority from the Principal Auditor.

In the case of grants sanctioned by Government of Local Authorities for primary education only for a specific purpose, e.g. grants to local Authorities for the introduction of Basic Education in isolated schools, grants for the opening of new schools grant for entertainment of additional assistants, etc. the Director of Education is authorised to sanction payments through the statements issued by him periodically, as in the case of ordinary maintenance grants sanctioned by him to Local Authorities for primary education and of grants to such bodies for the same purpose which Government may authorise him to sanction from time to time.

Note 2.- Educational scholarships sanctioned by State Governments under the audit of the Accountant General, Central Revenues, may be disbursed by the Treasury Officer without specific authority from the Principal Auditor.

Note 3.-Claims of Government against Railways for overcharges and claims of Railways against Government departments for undercharges will be recognised and admitted if the claims are preferred within six months:-

(a) In the case of cash payments from the date of payment.

(b) In the case of warrants or credit notes from the date of presentation of bill by the Railway administration.

Explanation .- The terms "overcharges" and "undercharges" used in this Note mean overcharges and undercharges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered the omission of an item in a bill is not an "undercharge" nor is the erroneous inclusion of an item an "overcharge".

1. **Substituted by Notification dated 7-9-1970**
2. **Substituted by Notification dated 5-5-1977.**
3. **Substituted by Notification dated 13-5-1983.**
4. **Deleted by Notification dated 23-1-1986.**
5. **Deleted by Notification dated 10-10-1978.**
6. **Substituted by Notification dated 21-8-1972.**
7. **Substituted by Notification dated 23-1-1986.**

39B. Investigation of claims of Government servants to arrears of pay, allowances, etc.

Claims of Government servants, whether gazetted or not, to arrears of pay or allowances, or to increments and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding one year, cannot be investigated [1][- - - - - -]except under the special orders of the competent authority.

Note 1.- Delays in payment are opposed to all rules and are highly inconvenient and objectionable and when not satisfactorily explained should be brought to the notice of the head of the department concerned.

The right of a Government servant to the travelling allowance including daily allowance, transfer travelling allowance, conveyance allowance and permanent travelling allowance shall be forfeited or deemed to have been relinquished if the claim therefor, is not preferred within one year from the date on which it accrues. If the travelling allowance claim is not preferred by the administrative authority concerned for payment within one year from the date of its becoming due, it shall not be paid unless the reasons for delay are investigated in detail by the authority competent to sanction investigation of claim under Rule 39 and a specific sanction issued by it. If the investigation shows that the administrative delay was without adequate and cogent reasons suitable action may be taken against the officer/officers concerned. The date of preferring claim may be taken as the date on which the Government servant concerned prefers the claim to the Head of the Office or the controlling officer and in case of an officer who has been declared to be his own controlling officer for travelling allowance purposes the date on which he presents the claim of the treasury.

Consequent upon the forfeiture of the right to travelling allowance the advance so drawn shall be recovered from the pay of the Government servant or any other dues in one installment by the authority competent to sanction such an advance.

Note 2.- The period of one year should be counted from the date on which a claim became due to that on which the investigation [1] [- - - - - -] is

sought, i.e. the date of receipt of the application [1][- - - - - - -]. In the case of transfer travelling allowance claims of the Government servant, the period of one year should be reckoned from the date of his/her joining the new post. However, in respect of transfer travelling allowance claims of the members of his/her family, the period should be reckoned from the date following the date of the arrival of family at the new station.

Note 3.-When claims which have remained in abeyance for a period exceeding one year are under the rule above, submitted for the orders of the competent authority, that authority should reject forthwith all claims, other than those that affect pension, which are petty as also all claims for the delayed submission of which an adequate explanation is not forthcoming. In considering old claims recommended to Government for sanction, Government will also take into account the fact that it is normally not possible, owing to the limited period of preservation of records to audit claims more than six years old.

[2][**Note 4.**-[3][The Head of Departments and the Regional Heads] are empowered to authorise the Accountant-General to investigate the claims (including their own claims) to arrears of pay or allowances or increments which have been allowed to remain in abeyance for a period exceeding a year but not exceeding six years.]

[3][**Note 5.**-The Administrative Departments of the Mantralaya, Heads of Departments, Regional Heads and Heads of Offices are empowered to sanction, according to powers delegated to them under Manual of Financial Powers, 1978. Part.-I, the payment of claims to arrears of pay or allowance or increments which have been allowed to remain in abeyance for a period exceeding six years but not time barred.]

Note [4] [- - - - - - - - - -] Initial investigation in respect of the time-barred claims relating to the period after 1st July 1954, arising in Bombay City will be carried out by the Pay and Accounts Officer, Bombay subject to necessary post-check by the Resident Audit Officer, Bombay, on behalf of the Principal Auditor.

1. **Deleted by Notification dated 23-1-1986.**
2. **Substituted by Notification dated 21-8-1972.**
3. **Substituted by Notification dated 14-1-1983.**
4. **Deleted by Notification dated 14.01.1983.**

39C. No payments on account of increase to pay until sanction and funds provided therefor.

No payments may be made on account of increases to pay until the additional expenditure thereby caused has been sanctioned and funds provided therefor.

Section VII-Treatment of claims against Government which are barred by time.

40. Payment of time-barred claims against Government.

(1) A claim against Government which is barred by time under any provisions of law relating to limitation is ordinarily to be refused and no claim on account of such a time-barred item is to be paid without he sanction of Government. The onus is upon the claiming authority to establish a claim to special treatment for a time-barred item, and it is the duty of the authority against whom such a claim is made to refuse the claim until a case for other treatment is made out. All petty time-barred claims are to be rejected forthwith and only important claims of this nature considered.

(2) It is the duty of the executive authority in the first instance to consider the question of time-bar before submitting a claim to the Principal Auditor for sanction under Rule 39 of these Rules, and audit will refuse payment of all claims found to be time- barred until the sanction of Government has been obtained.

Note [1][1].- While submitting an arrear claim to the Audit Office the executive authority should certify that the claim is not time- barred by the provisions of any law. This does not apply to claims of arrears of pay or allowances, or to increments.

[2][**Note 2.**-Administrative Departments of the Secretariat are authorised to sanction time-barred claims upto a limit of Rs. 200 without consulting the Finance Department.]

1. **Renumbered by Notification dated 6-4-1964.**
2. **Added, ibid.**

Section VIII-Issue of Duplicates or Copies of Documents

41. Issue of duplicates or copies of receipt granted for money received.

No Government servant, may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payments, of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on specified day, a certain sum on a certain account was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, according to special provision in these Rules, duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate which should bear distinctly on its face the word "duplicate" written in red ink.

Section IX - Responsibility for Overcharge

42. Responsibility of drawer of pay abstracts or bill.

(a) A drawer of pay abstracts or bills for pay, allowances or contingent expenses will be held responsible for any overcharge.

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers.

(c) The Treasury Officer who makes payment without pre-audit, will be responsible for checking any palpable errors, and (in the case of change of office, or of a rate of salary of gazetted Government Servants) for passing he new rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill.

(d) The responsibility will thus rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury Officer, or the countersigning officer, only in the event of culpable negligence on the part of either of them.

Section X - Audit Objections

43. Prompt attendance of Government servant to all objections.

Every Government servant must attend promptly to all objections and orders communicated to him by the Audit Officer. So far as the Secretariat Departments are concerned, the Accountant-General will send audit objections to the appropriate Department and will also compile and forward to each Secretary to Government, half-yearly a list of objections which are outstanding against that Department for more than six months in the manner described below:-

(a) All old items, which are settled in half-year, will be omitted, and new items, added in the next half-year. In respect of old items which remain unsettled at the time of the issue of the next return only a reference to the return in which the items were originally included will be given.

(b) The half-yearly statements will be compiled office or department-wise in duplicate.

(c) Action required to be taken against each item of the statement will be indicated in the return.

(d) Returns will contain relevant details such as particulars of objections (which are outstanding for over six months), period to which they relate, money value of the objections and replies of the administrative authorities together with their latest reference etc.

A copy of this list will also be sent to the Finance Department. It shall be the duty of the Department to arrange for prompt action being taken to settle the outstanding objections, if need be in consultation with the Finance Department. Efforts to hold periodical discussions between the Secretary of the Department and the Audit Officers concerned will facilitate quicker settlement of Audit objections. Special care should be bestowed in respect of such objections as involve the possibility of recurring loss being incurred unless quick remedial action is taken to prevent it.

The Departments should obtain periodical returns from subordinate officers by about the same date when the half-yearly returns from the audit authorities are received by them as it will facilitate comparison of data furnished by the subordinate authorities.

The following dates are prescribed for the half-yearly returns:-

		Audit objections for the period,	
		April to September and not settled by March next	October to March and not settled by September next
(1)	Half-yearly returns due from Audit Officers to Administrative Departments	15th June next	15th December next
(2)	Half-yearly returns due from Administrative Departments to Audit Officers.	15th September	15th March next year.

The half-yearly returns at (1) above will contain all the items placed in the Objection Books which are six months old after the closing of the Objection Books for March and September every year.

In regard to Audit objections relating to the various offices under a Department periodical returns to the department showing the offices which have failed to clear the Audit objections, the number of such objections and the period for which such objections have been outstanding with each office will be sent by the Accountant-General half-yearly. The Department should obtain periodical returns from offices subordinate to them showing the particulars of outstanding objections and the reasons for their non-settlement to enable the Department concerned to check up those returns received half-yearly from the Accountant-General and to take such action as may be necessary in the circumstances of each item. The Department should intimate to the Accountant-General half-yearly the progress of settlement of the audit objections as communicated by the subordinate offices.

Note 1.-In the case of the Forest Department, the objection statements should be returned in original by the Divisional Forest Officer through the Conservator within a week of their receipt from the Principal Auditor.

Note 2.-The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

44. Unauthorised payments.

Where the Principal Auditor intimates that a certain payment, proposed to be made or already made, is unauthorised, the head of the office concerned shall, on receipt of such intimation, ensure that the payment or further payment, as the case may be, is withheld at once;

And where, in respect of a payment already made or an amount drawn, the Principal Auditor also intimates that the amount paid or drawn should be recovered or refunded, the head of office shall, without delay take steps to see that it is so recovered or refunded.

Government servants acting in contravention of this rule render themselves liable to disciplinary action, and such action may involve the recovery from them, in the manner prescribed in Appendix 20, of the full amount of any loss which may have been caused to Government.

Section XI-Cash Book

45. Simple cash book to be kept in Department.

A simple cash book in Fin. R. Form No. 2 should be kept in Departments other than Forest and Public Works for recording in separate columns all moneys received by Government servants in their official capacity, and their subsequent remittance to the treasury or to the bank, as well as moneys withdrawn from the treasury or the bank either by bills or by cheques, and their subsequent disbursement.

The cash book should be closed and balanced each day, and the balance of each column at the end of the month should be verified with the balance of cash in hand and a certificate to that effect recorded in the cash book under the signature of the Government servant responsible for the money.

Note.-For Forest and Public Works Departments cash books are maintained under the Accounts and Audit Rules prescribed by the Auditor-General.

Cash Book of the Forest Department.

46. Revenues and Expenditure must be recorded in accounts of the Division.

(a) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without

reference to its origin or object. The "division" has been adopted as the Forest unit to ascertain the results of the working of the Department and adjustments must be made between the different divisions when revenue is collected or expenditure incurred in one division on account of another.

Note. -Inter-divisional adjustments should also be made in the case of advance of pay, travelling allowance, etc., made to Government Servants on transfer from one division to another.

(b) The adjustment referred to in clause (a) should be made monthly.

47. Bills to be entered in the cash book.

The bills on which the pay and travelling allowance charges of the Forest Department are paid by the Divisional Officer and not at the treasury are entered in the cash book.

Earnest-money Deposits

48. Earnest money deposits tendered by contractors.

Earnest money deposits tendered by contractors should be paid by them direct into a treasury or sub-treasury, and orders authorising the repayments should be addressed by the Departmental Officers to the Treasury Officer concerned. This procedure should also be followed in the case of cash deposits received by officers of the Police Department from contractors who are called upon to furnish security in cash or in Government Promissory Notes against breach of contract, the Government Promissory Notes received as security being dealt with by the officers concerned in accordance with the rules in Chapter VIII of the Government Securities Manual.

Exception- (1) The above procedure is not applicable in the case of tenders received by the Director of Education from outside the Bombay State in connection with the work of printing and publication of Departmental Books. The earnest-money received by the Director of Education in such cases should however, be paid by him into the treasury for credit to Revenue Deposits.

(2) The above procedure is also not applicable in the case of tenders received by the Director of Industries in his

capacity as the Stores Purchasing Officer from outside the Bombay State. The earnest-money received by the Director of Industries in his capacity as the Stores Purchasing Officer in such cases should however, be paid by him in the treasury for credit to Revenue Deposits. Such earnest money from Non-State tenders should be by bank-drafts on Local Banks.

Note 1.-When it is not possible for contractors to pay the earnest-money into a treasury or sub treasury and the amount is received by an officer of the Public Works Department, the earnest money received from and returned to contractors on the same day as the tenders are opened need not be passed by the Divisional Officers through the Divisional Accounts. The contractors concerned should, however, be required to give a stamped receipt for the money in the Register of Tenders maintained in the Divisional Office and the Register should be treated as a subsidiary cash book and consequently as an accounts form.

Note 2.- Claims on behalf of deceased contractors in respect of the earnest money deposits lodged by them should be dealt with in the manner prescribed in Financial Rule 72(b), except that indemnity bonds should be taken in all cases before payments is made. The indemnity bond has been Prescribed in Appendix 10.

Section XII-Financial Control over Departmental Accounts.

49. Control by Conservator of Forests over the whole outlay of the Forest Department.

(a) The Conservator of Forests exercises a strict control over the whole outlay of the Forest Department for conservancy and work, and examines the charges on account of travelling and contingencies. To facilitate the exercise of this control, the Conservator is furnished monthly by the Divisional Officer with duplicate copies of the Abstracts of Receipts and Expenditure submitted to audit.

(b) He is further required specially to control the adjustments of advances for which purpose the monthly abstracts of the contractors' and

disbursers' ledger, submitted to Audit by the Divisional Officer, are required to pass through the Conservator.

(c) He is responsible for seeing that the accounts returns are punctually submitted to the Principal Auditor by Divisional Officers.

(d) Under the authority of Government he can delegate all or a portion of his duties with regard to the control of accounts to the gazetted Government servant in charge of his office.

(e) He should sign all letters issued from his office sanctioning expenditure, appointments, etc., and may delegate the power to a gazetted Government servant in charge of his office, but not to the head clerk or other office employee.

50. Control of C. E., Public Works Department.

(a) A Chief Engineer, Public Works Department, exercises a control concurrent with the Principal Auditor over the duties of the officers of the department in connection with the maintenance of the accounts, and gives all legitimate support to the Principal Auditor in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts. If in exercising this control any financial irregularity is discovered, it should be considered whether it is so serious as to require disciplinary action and the Finance Department should be consulted in every case before disciplinary orders are passed.

(b) The Superintending Engineer is responsible for the maintenance of the authorised system of accounts throughout his Circle. He should see that Divisional Officers submit their accounts to the Principal Auditor punctually. He should examine the books of Executive Engineers and their subordinates, and see that the matters relating to the primary accounts are attended to personally by Divisional and Sub-Divisional Officers, and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of work so as to keep a vigilant watch over the rates of work, and, if he considers it necessary, he may require an Executive Engineer to report to him monthly or at longer intervals, on a Works Slip, the total

expenditure to date under each sub-head of work in contrast with the sanctioned estimate.

Section XIII-Security Deposits.

51. Person entrusted with collection or custody of cash, stores, stamps etc. may be required to furnish security.

Cashiers, Store-Keepers, Sub-Store-Keepers and subordinates entrusted with the collection or custody of cash, stores, stamps or any other property may be required to furnish security in one of the forms mentioned below, the amount being regulated according to the circumstances and local conditions in each case under the sanction of the competent authority, Cash security normally of Rs. 200 in the form mentioned at item (2) below should always be taken by District Magistrates from the clerks who are in charge of cash and Muddemal property in the Courts of all Stipendiary Magistrates.

(1) By execution of a personal security bond with two sureties in the form prescribed in Appendix 3.

Note 1.-A Government servant serving in one department may be permitted to stand as a surety for a Government servant serving in another department provided in the case of Hindus they are not members of the same joint family. Retired Government servants and servants of local bodies should not be debarred from standing as sureties for Government servants.

Note 2.- The solvency of the sureties should be verified every year and fresh sureties should be called for wherever necessary.

[+][**Note 3.**-Provision of Rule 51 (1) shall not apply to the staff governed by relevant provisions of Civil Manual regarding the furnishing of security.]

(2) Fidelity guarantee policies in the form prescribed in Appendix 9. The policy should be from a company approved by Government.

When the security is taken in this form the Government servant should be asked to execute a bond in the form, prescribed in Appendix 11.

[1][***Instructions*** .- Such policies should be accepted only if issued by the Director of Insurance, Maharashtra State, Bombay, where the

premium is paid, initially or finally, from the Government Funds, and in other cases where the premium is paid by the Government servants concerned, the policies issued by any of the following subsidiary companies of the General Insurance Corporation of India should be accepted:-

(1) National Insurance Company Limited,

(2) New India Assurance Company Limited,

(3) Oriental Fire and General Insurance Company Limited,

(4) United India Insurance Company Limited.]

(3) In cash, either in lump sum in the form prescribed in Appendix 5 or by monthly deductions from pay in the form prescribed in Appendix 6. The following may also be accepted as security in lieu of cash:-

(a) Government Securities as defined by the Indian Securities Act, 1920, or securities specified in clause (c) or (d) of section 20 of the Indian Trusts Act, 1882 or Post Office Cash Certificates, in the form prescribed in Appendix 7.

(b) Deposits in Post Office Savings Bank in the form prescribed in Appendix 8.

[2][(c) Bonds and Debentures issued by the Maharashtra State Financial Corporation with the Government guarantee in accordance with the provisions of section 7 of the Maharashtra State Financial Corporation Act, 1951.]

[3][(d) Bonds and Debentures issued by the Maharashtra Housing Board/with the Government guarantee in accordance with the provisions of section 59(5) of the Bombay Housing Board Act, 1948].

[4][(e) 10 years Social Security Certificates in accordance with the procedure laid down in the rules governing those certificate.]

The following instructions are laid down for the guidance of the officers when security is taken in lieu of cash in any of the forms mentioned above:-

(i) The security should be formally transferred to the Head of the Office concerned, i.e., the transfer should be made to the Head of the Office by designation.

(ii) In respect of (a) above a margin of 5 per cent on the market value of the paper to cover possible depreciation should be required at the time of first taking the security. During the period of deposit, the officer who accepts these securities is responsible for seeing that the security remains adequate and if there occurs a material fall in the market value of the securities which he has accepted, he may require that an additional security should be deposited. Where the fall in a market value exceed 20 per cent., additional security should invariably be taken.

[2][(iii)In respect of (c) 3[and (d)] above, the securities should be accepted at 5 per cent below their market price or at their face value whichever is less. It should be verified that the guarantees by the State Government have not since been revoked and continue to be in force. Security in these forms should not be accepted unless the transfer of title to the concerned officer accepting the security on behalf of Government has been validly effected and, if necessary, registered in the books of the body corporate. The fees and other expenditure in connection with the transfer in favour of Government officer or Department, or transfer back to the person furnishing the security shall be borne by the person concerned or deposited by him in advance in cash along with the bond or debenture. If the market value of the securities falls subsequently the person offering security should agree to provide additional securities.]

(4) By assignment of a Postal Life Insurance or Endowment Assurance Policy and execution of a security bond in the form prescribed in Appendix 12.

The following instructions are laid down for the guidance of officers when the security is taken in this form:-

(i) Before accepting the security the Head of the Office concerned should ascertain from the Postmaster- General whether the policy is valid and has been in force for a period of three years and what its surrender value then is. This value should exceed the amount of security to be furnished by at least 25 per cent.

(ii) The policy should be assigned by the policy holder to the Head of the Office concerned by designation by making an endorsement in the following form on the policy itself:-

"I. . . . . hereby assign the within. . . . . Policy to. . . . . now residing at. . . . . .

Signed in the presence of-

Address: Signature of policy holder."

Dated :

(iii) Written notice of the assignment should be given to the Postmaster-General immediately after accepting the security. The premium receipt book along with the assigned policy should be kept in the custody of the Head of the Office during the continuance of the agreement in the form prescribed in Appendix 12.

[5][The bonds mentioned against sub-rules 1, 2, 3, (a) and (b) and 4 above shall be retained permanently or until it is certain that there is no further necessity for keeping it.]

Note 1.- When a Government servant, who vacates his post by reason of resignation, dismissal or otherwise, is reappointed to the same post or to any other post for which security is required, a fresh security bond should invariably be taken from him on his reappointment.

Note 2.- Claims on behalf of deceased Government servants in respect of security deposits lodged by them should be dealt within the manner prescribed in Fin R. 72(b) except that indemnity bonds should be taken in all cases before payment is made. The indemnity bond has been prescribed in Appendix 2.

Note 3.- This rule is applicable to Industries Inspectors in the Department of Industries.

Note 4.- Securities require to be furnished by the Cashiers, Store- keepers, Sub-Store-keepers and subordinates entrusted with the collection or custody of cash, stores, stamps or any other property of Government under the above rule, should be obtained within a period of 30 days from the date of taking over the charge of the post by the person concerned. The Head of the Office concerned may, in exceptional

circumstances to be recorded, extend this period for a further period of 30 days only in the cases where he is satisfied that it is not possible for the Government servant concerned to furnish the necessary security within the prescribed period of 30 days. On no account, however, the total period to be allowed for furnishing security should exceed 60 days.

+[**Note 5.-** When a Government servant vacates his post by reason of resignation, dismissal, death, retirement or otherwise the security deposit tendered by him for holding the said post shall be retained upto the end of one year from the date of vacating the post in question.] [6][The period of one year may, however, be relaxed in cases where the Head of the Office under whom the Government servant was working gives on his personal responsibility a specific certificate that there is no objection to refund the Security Deposit.]

[6][**Note 6.-** No security need be insisted upon from (i) drivers of Government vehicles and (ii) Librarians or clerks in-charge of libraries in Government Offices. However, it is open to any individual Head of Department to obtain a security deposit in any individual case, when he may consider such a course as necessary and feasible.]

[7][**Note 7.-** No security need be insisted upon from a permanent or quasi permanent Government servant appointed in a leave vacancy to a post in respect of which security is required to be furnished provided the competent authority is satisfied that (i) there is no risk involved, and (ii) the period of leave vacancy does not exceed four months.]

[8][**Note 8.-** Security need not be insisted upon in the cases of Government Servants who are entrusted with the custody of-

(i) Stores, if they are not considerable, and

(ii) Office furniture, stationery and other articles required for office management, provided that the Head of Office is satisfied that proper accounts are maintained by the person concerned and the accounts are verified by the Head of the Office regularly and he is satisfied about the safeguards against loss through pilferage.]

\+ **Inserted by Notification dated 6.4.1964.**

1. **Substituted by Notification dated 5.10.1981.**

2. Inserted by Notification dated 14.8.1968.
3. Inserted by Notification dated 1.3.1972
4. Added by Notification dated 14.12.1984.
5. Substituted by Notification dated 8.12.1966.
6. Added by by Notification dated 19.4.1965.
7. Added by Notification dated 14.8.1968.
8. Added by Notification dated 30.7.1973.

+[Section XIIIA -Security for performance of Contracts]

51A. Security to be taken for due performance of contract.

When any contract involving financial implications is entered into with any person for execution of any work or providing supplies or rendering any service. adequate security shall be taken in all cases for the due performance of the contract. Such security may be taken by way of-

(a) cash or the amount deposited as earnest money as per provisions of the Maharashtra Public Works Manual; or

(b) deduction of percentage fixed as per provisions of the Maharashtra Public Works Manual from the bills for the work done; or

(c) Guarantee bonds executed by the Scheduled Banks on behalf of their clients subject to the conditions laid down by the State Government from time to time in this behalf, and such bonds shall be executed in Financial Rule From No. 2A: or

(d) interest bearing securities mentioned in paragraphs 15 and 22 of the Maharashtra Public Works Account Code, 1967.

Explanation.- For the purposes of this rule, a Scheduled Bank means a bank included in the Second Schedule to the Reserve Bank of India Act; 1934].

\+ Inserted by Notification dated 22.7.1985.

Section XIV - Destruction of Accounts Records

52. Rules regarding destruction of records.

The rules and subsidiary rules regarding the destruction of Accounts records appertaining to the accounts audited by the Indian Audit Department are contained in Appendix 17 to these Rules.

Section XV - Responsibility for losses sustained by Government through fraud or negligence of Government servants.

53. General rules for enforcement of responsibility for losses.

General Rules for the enforcement of responsibility for losses sustained by Government through fraud or negligence of Government servants are contained in Appendix 20 to these Rules.

Section XVI-Measures to prevent embezzlements, thefts, etc.

54. Precaution to be taken to minimize risk of embezzlement, theft etc.

In order to minimise the risk of embezzlements, thefts, etc. the head of the office should see, whenever it is necessary to send a peon to cash bills of establishments or to send money with him for crediting it into Treasury or any other purpose that the work is entrusted to a trustworthy peon of long service. Ordinarily one Person may carry an amount up to Rs. 200. When such amount exceeds Rs. 200 two persons should be sent. If the amount is in excess of Rs. 5,000 one of the persons must invariably be a clerk or a cashier. These limits are applicable in all cases unless lower limits have, in specific instances, been laid down in other rules or orders of Government.

55. Precaution to be taken to minimize risk of misappropriation.

In order to minimise the risk of misappropriation, the Head of Office should make surprise check of the cash section once a month and certify that the cash balance allowed to remain with the cashier under the rules, is in order.

+[**Note.-** The Secretaries to Government may nominate any of the Officers not below the rank of Deputy Secretary, for this purpose.]

+ Inserted by Notification dated 19-2-1974.

Section XVII-Honorary and Special Magistrates and Stipendiary Magistrates.

56. Duty of Honorary, Special Magistrates and Stipendiary Magistrates.

Honorary and Special Magistrates sitting singly and all Stipendiary Magistrates should verify the cash balances and property in the custody of the Courts once in each calender month, at intervals of not more than six weeks, and endorse a certificate to that effect in the registers. The Muddemal Registers prescribed in Appendix 13 should be kept in all Districts.

Section XVIII-Drawal of Money from Treasury and Canons of Financial Propriety.

57. Money not to be withdrawn from the Treasury unless required for immediate payment.

No money should be withdrawn from the treasury unless it is required for immediate payment. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time or to prevent the lapse of appropriations.

58. Requirements for incurring expenditure on a work or other object.

Expenditure can only be incurred on a work or other object:-

(i) If sanction of competent authority has been obtained as required by any statutory rules or by any orders, general or special, issued thereunder by competent authority, e.g., the rules in any authorised code,

(ii) If funds to cover the charge during the year have been provided by competent authority, and

(iii) If no breach of any of the canons of financial propriety is involved.

Note. - The canons of financial propriety are reproduced below for ready reference:-

(1) Every Public Officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

(2) Money borrowed on the security of allotted revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed. If the money is utilised on works which are not productive, arrangements should be made for the amortization of the debt.

(3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless-

(i) The amount of expenditure involved is insignificant;

(ii) A claim for the amount could be enforced in a Count of Law, or;

(iii) The expenditure is in pursuance of a recognised policy or custom.

(5) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole sources of profit to the recipients.

Section XIX - Departmental Regulations.

59. Departmental Regulations to be made with previous approval of Finance Department.

All departmental regulations in so far as they embody orders or instructions of a financial character, or have important financial bearing should be made by, or with the approval of the Finance Department.

Chapter 3-Revenue Receipts And Their Check

60. Departmental controlling officer to see that all sums due to Government are regularly received, checked and paid into treasury.

The departmental controlling officers should see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. They should accordingly arrange to receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and compare with them the figures in the statements supplied by the Principal Auditor in charge of the accounts.

The detailed rules regarding the demands and collection of revenue of the different departments are contained in the Manuals of the departments concerned.

Note. - It is essential that the departmental controlling officer's account should not be complied from the returns prepared by the treasury. But the Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

61. Duty of officer making payments.

In the case of payments into treasuries the officer making the payment should compare the Treasury Officer's receipt on the chalan with the entry in the cash book before initialling it, and when such payments are appreciable, he should obtain from the Treasury a monthly list of payments which should be compared with the posting in the cash book.

(i) Revenue Receipts of the Public Works Department

62. Rules for assessment and realisation of Public Works Revenues.

Public Works Revenues is assessed and realised in accordance with the following rules:-

(a) Divisional Officers of the Public Works Department are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realisation of all revenue, regular or occasional, and that proper records are kept to show, in respect of all items of revenue, recurring or non- recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

Note.- The object of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (i.e. rights for fishing, grazing, etc., and use of water power), or from any other source are properly watched.

(b) the recovery of all dues to Government should receive the special attention of the Divisional Officer, and no debt should be remitted on written off except under the orders of competent authority.

(ii) Irrigation Revenue collected in the Civil Department

63. Duty of the Divisional Officer.

When revenue from irrigation and navigation works, etc., is realised in the Civil Department, the Divisional Officer should receive from the Collectors monthly statements of the amounts realised, to enable him to watch the progress of recovery against demands or assessments.

64. Submission of half-yearly statement by Divisional Officer to the Principal Auditor.

The Divisional Officer should also submit to the Principal Auditor a half-yearly statement showing, separately for each Civil district, the monthly realisations, as compared with assessments in respect of each canal or other work.

(iii) Recoveries of Rents on Buildings and Lands.

65. Rules relating to recoveries of rent of Government immovable property.

(a) In all cases where a bungalow, flat or other building or land belonging to Government is let to a person not in the service of Government, the following rules shall apply-

(i) the full rent should be recovered in advance: provided that in any case where a rigid enforcement of the condition regarding the recovery of rent in advance is likely to result in the properly falling, or continuing to be vacant with a consequent loss in revenue, the Executive Engineer of the Division (or the Collector in respect of properties under his control) may relax the condition and allow payment of the rent at the end of each month:

(ii) the question of taking a deposit and of fixing the amount thereof should be left to the discretion of the Executive Engineer or the Collector as the case may be. The deposit may be in the form of promissory notes or postal cash certificates or a sum of money at the tenant's option;

(iii) the tenant shall be required to execute a tenancy agreement or lease with the Governor in the form prescribed in Appendix 4. It shall be expressly provided in this instrument that arrears of rent due to Government be recoverable from the lessee as an arrear of land revenue without prejudice to any other remedies which may be open to Government and that the lessee shall pay all costs and expenses which may be incurred in the preparation and execution of the lease including the stamp-duty and registration charges, if registration is necessary. The amount of this duty shall be calculated in accordance with the provisions

of the Indian Stamp Act, 1899, in its application to the State of Bombay.

(b) The recovery of rents from Government servants occupying rentable buildings in charge of the Department should be made by deduction from their pay bills through the Treasury Officer or other disbursing officer concerned.

Note.- Amounts due on account of the hire of Government furniture and on account of the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him may also be recovered by deduction from pay bills.

66. Pensioner tenant to be treated as a private individual.

A tenant, who is in receipt of a pension from Government, should be treated as a private individual for the purpose of these rules. But if he desires to make payments by deduction from his pension, recoveries from him may be made through the Treasury Officer or other disbursing officer concerned, on the pensioner furnishing the Divisional Officer with a written request authorising such deduction. The authority should be transmitted to the Treasury or disbursing officer with the first demand.

67. Bill to be sent to the tenant in case of rent paid in cash.

Where rent is recoverable in cash, a bill in suitable form should be sent to the tenant on or before the last day of each month. The tenant should be required to pay in the rent before the expiry of the following month.

68. Recovery of rent through a treasury officer or other disbursing officer.

When recoveries of rent are to be effected through a Treasury Officer or other disbursing officer, a demand in the Public Works Account Form No. 48 (Fin. R. Form No. 3), Statement of rents recoverable from Pay Bills, should be sent, in duplicate or triplicate, as the case may be, before the close of each month, to that officer who will make the necessary recoveries and return one copy of the statement duly completed. In the case of rents recoverable from non-gazetted Government servants, whose pay is drawn by the Heads of their Offices on a consolidated bill cashed at treasury, a demand in the Public Works Account

Form No. 48 (Fin. R. Form No. 3) may be sent to the drawing officers and not to the Treasury Officer.

Note 1.- In cases of cash recovery from Government servants, the Divisional Officer should obtain from the disbursing officers a certified statement in the Public Works Account Form No. 48 (Fin R. Form No. 3).

Note 2-. In the Public Works Account Form No. 48 (Fin R. Form No. 3) will also be included any amounts due on account of the hire of Government furniture the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence **allotted to him**, *vide* **Note under Fin. R. 65(b).**

Note 3.- A separate Public Works Account Form No. 48 (Fin R. Form No. 3) should be prepared in respect of each tenant who is a gazetted Government servant and who draws his pay direct from the treasury. For non-gazetted Government servants there should be a single consolidated form for each class of establishment whose pay is drawn in separate bill. Particulars in regard to this should be obtained by the Divisional Officer from the disbursing officers.

Note 4.-In the case of gazetted Government servants, Public Works Account Form No. 48 (Fin. R. Form No. 3) will be filled up from the information contained in the salary slip received from the Audit Officer under Article 232-A, Audit Code. When a tenant goes into occupation of a residence, the Divisional Officer will intimate the fact to the Audit Officer and call for a salary slip. In the case of non-gazetted Government servants, Public Works Account Form No. 48 (Fin R. Form No. 3) will be prepared on the basis of information to be obtained from disbursing officers.

Note 5.- Treasury Officers and other disbursing officers have instructions to recover the amount specified by the Divisional Officer, without prior reference to the tenants, and to note in the statement of rents the particulars of emoluments, and of changes therein, in respect of Government servants whose rent is limited to a percentage of such emoluments.

Note 6.- If a Divisional Accountant becomes aware that the emoluments of a Government servant have been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the Divisional Officers of the stations concerned, to enable them to recover the arrears of rent where necessary.

+[**Note 7.-**In order to enable the pay and Accounts Officer, Bombay, to comply with the provisions of Rule 68, Public Works Account Form No. 48 (Financial Rule Form No. 3), statement of rents recoverable from the bills should be sent to him at least 10 days before the last working day of every month.]

\+ **Inserted by Notification dated 6.4.1964.**

69. In case of vacation of quarter by Government servant, rent to be recovered before his departure.

If a Government servant vacates his quarters before the last day of a month, owing to his departure or transfer, leave or retirement, the demand for the rent for the broken period should be made at once, so that the amount due may be recovered before his departure.

70. Payment of rent pending representation against assessment.

Pending orders on a representation against the Divisional Officer's assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or, if this is not practicable or convenient, by an actual repayment.

Note.- The recoveries of rents of residences maintained by Departments other than the P.W.D. should be generally regulated by the rules applicable to Public Works residences.

Chapter 4-Pay and Allowances-General Rules

(i) Due Date

71. Signing and payment of pay bills.

Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned, and are due for payment on the next

working day. But pay bills payable at State Headquarters, which require to be pre-audited, and those payable at District Treasuries, may be signed and presented for payment seven and four days, respectively, before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month. In the following cases separate bills must be presented in India for pay [1][and allowances, leave salary] or pension due for part of a month, and these bills may be paid before the end of the month, viz.-

(a) When a Government servant proceeds out of India on deputation or on leave.

Note.- If a Government servant wishes, under the provisions of Fundamental Rule 91, or B. C. S. rule 761, to draw his leave salary in India, he will not be paid up to the date of relief, but will be allowed to draw his pay and allowances, for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

(b) When a Government servant is transferred to another audit circle or within the same audit circle (i) from one department to another, (ii) within the same department when there is a change of controlling authority as specified in the Budget Manual, (iii) from one Public Works Division to another, (iv) from one district to another and (v) from one Forest Division to another.

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

(d) When a pensioner is allowed to commute a part of his pension with effect from a particular date, the unreduced amount of his pension due up to the date preceding the one on which the commutation takes effect may be disbursed before the expiry of the month to which it relates and along with the capitalized value of the part of pension commuted.

[2]***[Explanation.-*** For the purpose of this rule, "Working day" shall deemed to be a day on which the office in which the disbursement is to be made and treasury or, in the case of Bank-Treasury, the Bank are both open for transacting their respective ordinary business so that

withdrawal of moneys and disbursement thereof become practicable on the same day] or is a Public Holiday [4][or 30th June and 31st December being Bank holidays for closing their accounts.]

[3][**Note 1.**- If the first day of a month falls on a Sunday on which funds for disbursement of pay and allowances and pensions cannot be drawn from the treasury or the banks, as the case may be, the pay and allowances and pensions shall be paid on the last working day of the month to which they relate except in case of payments for the month of March which shall be paid on the first working day of the succeeding month.]

Note 2.- The last payment of pay should not be made to a gazetted Government Servant or to a Government servant whose pay is drawn on pay bill forms of a Gazetted Government servant, finally quitting the service of Government or placed under suspension, until the Treasury Officer has satisfied himself by reference both to the Principal Auditor and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Principal Auditor on the responsibility of the head of the office concerned.

Note 3.- In the case of Government servants accompanying Government to the hill station, pay bills drawn at the hill station for payment at the State capital or *vice versa*, may be signed, one, two or three days before the end of the month, though they will not be due for payment before the first working day of the next month.

[5][**Note 4.**- In the case of industrial establishments, where payments are staggered and made on days specifically fixed for the purpose, the pay due on any of the specified days may be disbursed on the preceding working day if the specified day falls on a Sunday [4][or is a Public Holiday or 30th June and 31st December being Bank Holidays for closing their accounts.]

[5][**Note 5.**- The Government may in special cases relax any of the conditions specified in this Rule.]

[6][**Note 6.**- The monthly bills for pay and allowances of all non-gazetted employees posted at localities remote from the station of the Drawing

and Disbursing Officers, to whom remittances of the monthly salary even by the quickest possible means cannot reach within the reasonable time say the first seven working days of the next month, and also such bills in respect of non-gazetted employees, who are on tour and payment to whom has to be made at the station, where they are on tour, may be presented at the treasuries not earlier than the 15th of the month to which the salary and allowances relate and also encashed before the end of the month except in case of payment for the month of March, to enable the Drawing and Disbursing Officers to arrange for remittance, so as to reach the claimants within the first seven working days of the next month.]

1 **Inserted by Notification dated 11.10.1966.**

2. **Inserted by Notification dated 6.8.1964.**

3. **Substituted by Notification dated 18.7.1974.**

4. **Added by Notification dated 31.5.1985.**

5. **Added by Notification dated 18.7.1974.**

6. **Added by Notification dated 25.10.1976.**

(ii) Death of the Payee

72. Drawing of pay, allowance or pension in case of death.

(a) Pay, allowances or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

(b) [1][Subject to the provisions contained in note 2 below rule 71, pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without production of usual legal authority:-

(a) When amount due does not exceed [2][Rs. 5,000] payment may be made under the orders of the competent authority who will make such enquiries into the rights and title of the claimants as he may deem sufficient:

Provided that the competent authority may make anticipatory payment of an amount not exceeding Rs. 2,500 and provided further that in any case of doubt, payment shall be made only to the person producing the legal authority.

Explanation.- The expression competent authority means-

(i) in the case of a Government servant who was a non-gazetted Government servant at the time of retirement, 'the Head of Office' who drew the pay and allowances of the person concerned before retirement.

(ii) in the case of Government servant who was a gazetted Government servant at the time of retirement, the "Head of Department concerned", and

(iii) in the case of a Government servant who was the Head of Department at the time of retirement, the "Administrative Department concerned in the Sachivalaya".

(b) When the amount due exceeds [2][Rs. 5,000] payment may be made under the orders of Government on the execution of an indemnity bond in the prescribed form, duly stamped, for [3][- - -] the gross amount for payment, with such sureties as Government may require, if they are satisfied of the right and title of the claimant and consider that undue delay and hardship would be caused by insistence on the production of letters of administration.

[4][**Note 1**] The form of indemnity bond prescribed in Fin. R. Form No. 4, should be used for the purpose of payment of arrears of pensions of deceased pensioners, *vide* Bombay Civil Services Rule 228 (ii). The same form should also be used for the payment of arrears of rewards and other ex-gratia payments of deceased Government servants and pensioners.

[5][**Note 2.**-Normally there should be two sureties, both of known financial ability, unless the gross amount of the claim is less than [1][Rs. 7,500], in which case the authority accepting the indemnity bond in Fin. R. Form No. 4 for and on behalf of the Governor should decide, on merits of each case, whether to accept only one surety instead of two.

Note 3.- The obligor as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force. The bond is also required to be accepted on behalf of the Governor by an officer duly authorised under Article 299 (1) of the Constitution of India.

Note 4.-The procedure prescribed in this rule shall also apply to any claim for payment of due or honorarium payable to any deceased non-official (including non-official member of any commission or Committee, whether statutory or not), as it applies to the claim for payment of pay and allowances of a deceased Government servant, but that the indemnity bond shall be in Form Fin. R. Form No. 4-A].

[6][**Note 5.**- In case of any doubt payment shall be made only to the person(s) producing the legal authority.

Note 6.- The procedure to be followed in regard to the preferment, withdrawal and disbursement of claims of deceased Government servants to their rightful claimants will be as under:-

On receipt of the claim for payment of arrears of pay and allowances on behalf of a deceased Government servant from his heir/heirs, the Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill form from the treasury. The claims should be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant, and which obviously cannot be furnished by the Head of the Office, the Head of Office should record if he is satisfied about the correctness of the claim and furnish a certificate to the effect that the claim is not susceptible of verification but is considered reasonable. In the case of Gazetted Officers, the Head of the Office has to satisfy himself by reference to the Accountant- General, the departmental authorities concerned, if any, and his own records that there are no demands outstanding against the deceased Government servant. In the case of other Government servants payments may be made without reference to the Accountant-General on the responsibility of the Head of Office concerned. The amount should be disbursed to the claimant/claimants by the Head of the Office of his own where the gross amount of claim does not exceed Rs. 5,000 in terms of rule 72(b)(a) above and under orders of higher authorities if the gross amount of the claim exceeds Rs. 5,000 as mentioned in rule 72(b)(b) above.

A formal receipt, stamped, where necessary, should be obtained from the claimant(s).]

1. **Substituted by Notification dated 6.4.1964.**
2. **Substituted by Notification dated 28.2.1977.**
3. **Deleted by Notification dated 15.11.1968.**
4. **Re-numbered, ibid.**
5. **Inserted, ibid.**
6. **Added by Notification dated 28.2.1977**

(iii) Bond of Indemnity for drawing leave salaries, etc.

73. Arrangement with agents for drawing leave salaries, vacation pay, pension, etc.

(a) Government servants often make arrangements with their agents to draw their leave salaries or vacation pay, pensions, etc., either granting them powers-of attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of overpayment.

Note.- A register of Powers-of-Attorney will be kept by the Treasury Officer in the form prescribed in paragraph 50 of the Government Securities Manual.

(b) The bond of indemnity which must be stamped should be in one of the Forms A, B and C prescribed in Appendix I according as the bond is executed by an individual, a firm, or a registered company, respectively.

(c) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(d) It is not necessary, however, for a separate bond to be entered into in the case of each individual Government servant. Agents of standing and respectability may, for the purpose, be allowed to enter into a general agreement in Form D given in Appendix I, provided and if they are bankers incorporated in the United Kingdom or the British Dominions and are in the position of drawing pay, pension, etc., for a considerable number of officers.

Note.- The form of the bond executed under clause (d) of this rule requires advice to be sent to the High Commissioner for India of any change in the constitution of an unincorporated firm. When such advice is received in the Account Office, a recognition of the existing arrangements that have been concluded previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership or by obtaining an acknowledgement from the new partnership that they are bound by the existing agreement of the old partnership or otherwise.

Claims on the Treasury

Chapter 5 - Gazetted Government Servants' bills

74. Pay may be paid only upon the personal claim of the concerned Government Servant.

Pay may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise. At the written request or order of the Government servant the pay bill may be made payable to some wellknown banker or agent.

Note 1.- Under the above Rule the receipt of the banker or agent cannot be accepted as a final acquittance unless the bill itself is endorsed in favour of the banker or agent by means of a distinct pay order. The receipt of the banker or agent will be stamped whether it is in the body of the bill itself or separate, unless the receipt of the bill, has already been duly signed and stamped by the Government servant himself.

Note 2.-A Government servant or any other single person cannot be constituted an "Agent" for the purposes of the above rule, except when he holds legally valid power of attorney to act for the Government servant concerned.

Note 3.- This ruling applies to all payments whether on account of pay, travelling or other allowances which under the rules are made to Government servants on their personal account.

Note 4.- When the endorsement on a bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment

is refused. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

75. Leave salaries of Gazetted Servant of the Forest Department.

The leave salaries of a gazetted Government servant of the Forest Department on leave in India, at a place where there is no disbursing officer of his Department, may be paid under the same rules as those of any other gazetted Government servants. No charge on account of such payments will appear in the cash book or accounts of the division.

(i) Pay to Officers in England

76. Pay due in India to a government servant.

If pay be due in India to a Government servant absent in England, he must make his own arrangements to receive in India.

(ii) Transfer of Office

77. Transfer of charge of gazetted government servant to be reported to the Principal Auditor.

Every transfer of charge of a *Gazetted Government servant* should be reported by post on the same day to the Principal Auditor. A copy of the report of transfer of charge should also be simultaneously sent to the Treasury Officer and the Head of the Department or the Controlling authority concerned and endorsement to the effect that a copy has been sent to the Treasury Officer should be made on the copies of report sent to the Audit Officer and to the Head of Department or the Controlling authority concerned.

78. Points to be observed for transfer of charge in normal an emergent situation.

For transfer of charge the following points should be observed:-

(1) The cash book imprest account or permanent advance account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving officers, showing the cash and imprest or permanent advance balances and the number of unused cheques, if any, made over and received in transfer by them, respectively.

(2) The relieving officer in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.

(3) In the case of any sudden causally occurring or any, emergent necessity arising for an officer to quit his charge, the next senior officer of the Department present will take charge. When the person who takes charge is not a gazetted officer, he must at once report the circumstances to his nearest departmental superior, and obtain order as to the cash in hand, if any.

Note - The provisions of this rule apply *mutatis mutandis* to non- gazetted Government servants also who are required to take over charge of cash and other accounts as relieving officers.

Chapter 6 - Establishment

Section I - Revision of Establishment.

79. Entertainment of new establishment or a change.

I. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out-

(i) the present cost, either of the section or sections affected, or of the total establishment as the circumstance of the case may indicate to be necessary.

(ii) the cost after revision; and

(iii) details of the number and pay of the posts which it is proposed to add or modify.

Explanation (a).- When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority in the letter submitted to the higher

authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example 1.-It is proposed to establish a first grade college, and the sanction of higher authority is required only because it is desired to create a post in the Bombay Educational Service for the Principal and three Professors. Full details of the teaching staff should be given, because without these details the necessity for the post in the Bombay Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example 2.- It is proposed to establish a Government High School and the sanction of higher authority is required only because it is proposed to create a post in the Bombay Educational Service for the Headmaster. No details are required of the staff proposed for the school except the Headmaster, because knowledge of these details is not necessary in order to determine whether a post in the Bombay Educational service is required.

Explanation (b).- When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction and when the scheme requires the sanction of higher authority in the letter submitting the proposals for sanction full details of the several establishments need not be given but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out-

(i) The present cost of all establishments concerned.

(ii) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(iii) In respect of each separate rate of increase proposed as set out in (ii)-

(a) A list of the establishments or classes of Government servants to which it is to be applied and the reasons for such differentiation.

(b) As accurate an estimate as possible of the probable cost with a statement that this has been worked out in consultation with the Principal Auditor and that it is accepted by him as correct.

Note. - In determining the extra cost allowances whether fixed or variable should be included. The estimate of the extra cost due to variable allowances such as those granted under house allowance schemes cannot be exact but it should be as accurate as possible.

II. (a) In the following cases a proposition statement in duplicate in Fin. R. From No. 5 should also be submitted:-

(i) cases of general revision of establishment;

(ii) proposals which cannot be set out clearly without it;

Note -A simple (Fin R. Form No. 6) may be used in this case when the full details of Fin. R. Form No. 5 are not necessary.

(b) The details to be shown in the proposition statements will be determined by the following rules:-

(i) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details not figures of total cost need to be included.

(ii) Where a section consists of both class IV and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(iii) The rules as to detail set out in Clause I above.

[+][The following procedure should be applied for ascertaining the average cost of time scales of pay:-

A progressive pay is, on an average, equivalent to the fixed pay, the amount of which lies between the minimum and the maximum of the progressive pay. The exact amount of this equivalent varies according to the conditions of each appointment, but in practice it is assumed that a progressive pay rising to its maximum by five equal yearly increments, is equivalent to a fixed pay equal to the minimum *plus* two-thirds, or if the appointment is a ministerial appointment, plus three fourth, of the difference between the minimum and the maximum. The following formulae should, therefore, be applied for ascertaining the average cost of time scales of pay:-

A. When the increment is annual and the period of rise is five years, the average monthly cost should be taken, in the case of ministerial appointments at the minimum *plus* three-fourth, and in the case of non-ministerial appointments, at the minimum plus two-thirds, of the difference between the maximum and the minimum.

B. When the increment is annual or biennial and the period of rise is above five years, the following principles shall be followed namely:-

(a) In the case of ministerial appointments :-

$$\text{Average cost} = \text{Minimum} + \left(\frac{5}{6} - \frac{X}{60}\right) \text{ of the difference}$$

between the maximum and the minimum;

(b) In the case of other than ministerial appointments:-

$$\text{Average cost} = \text{Minimum} + \left(\frac{13}{18} - \frac{X}{90}\right) \text{ of the difference}$$

between the maximum and the minimum;

Where "X" represent the total period of rise in years.]

Note 1.- Details of the data adopted in Working out the average cost should invariably be prepared and furnished along with the proposition statement.

Note 2.- The fixed allowances referred to in the note to Clause I above should be entered in proposition statements when such statements are prepared but the variable allowances should not be included therein.

(c) The proposition statement or the proposal for revision should be forwarded through the Principal Auditor.

III. The statement prescribed in Budget Manual Form No. 10 should also be submitted when necessary.

+ **Substituted by Notification dated 5-5-1970.**

80. Preparation of detailed statement of the permanent establishment.

Early in +[May] in each year, a detailed statement of the permanent establishment existing on the 1st March will be prepared in such form and in such manner as may be prescribed by the Comptroller and Auditor-General and transmitted to the Accountant-General as soon as possible, and, in any case, not later than the 15th +[May].

The directions given by the Comptroller and Auditor General with regard to the Form, preparation and submission of these returns are contained in Appendix 24 to these Rules.

An up-to-date file of the special instruction, if any, issued by the Accountant-General, in regard to the preparation of these returns should be maintained for reference in each office.

+ **Substituted for "April" by Notification dated 6-4-1964.**

Section II-Payment of Bills

Procedure for the payment of pay and allowances including leave salary of non-gazetted Government servants on leave (including casual leave).

Part I- General Rules.

81. Messenger may be permitted to draw pay and allowances.

A "Messenger" may be permitted to draw pay and allowances including leave salary on behalf of a non-gazetted Government servant on leave (including casual leave) provided he holds a letter of authority, signed by the Government servant concerned, authorizing him to receive his pay and allowances, including leave salary on his behalf, and also a personal receipt with stamp where necessary, of the Government servant on leave (including casual leave) signed by him on or after the date on which the pay and allowances including leave salary

accrued. The cashier in an office or a member of the cash section of an office should not be allowed to act as a messenger. As an additional safeguard, the signature of the absentee on the receipt and the letter of authority should be verified by the bill clerk or the cashier and the Head of an Office should either identify the messenger or have him identified by some other person to his satisfaction. The messenger should also be required to sign on the Government servants' personal receipt stating the exact amount actually received.

Such a payment will be solely at the risk of the payee and no claim for loss, etc. will lie against Government.

Part II - Special Rules For The Public Works And Forest Departments

(i) Public Works Department.

82. Pay and allowances of subordinates of the Public Works Department.

The pay and allowances of subordinate of the Public Works Department employed in out of the way places may be remitted to them by postal money order at Government cost

Note 1.- The pay and travelling allowance bills of the non-gazetted establishment and of the Sectional Officer, Nimblak Section in the Nira Canals Division, may be paid by the Executive Engineer, Nira Canals Division, by drawing cheques on the Bhor and Phaltan treasuries, the amount being debited in his accounts to the remittance head.

Note 2.- Remitance Transfer Receipts obtained by the Executive Engineer, Kaira and Panch Mahals Division, from the Kaira Treasury for payment to the staff stationed in the Broach and Panch Mahals District should be made payable at the sub-treasuries of that District.

83. Encashment of bill for an advance on transfer.

If the encashment of a bill for an advance on transfer is likely to delay a transfer, which is urgently necessary in the public interest, +[or if a Government servant is required to travel on duty by rail, road, sea or air at such a short notice that the drawal of travelling allowance advance is not practicable,] the advance may be made from the permanent advance (if any), works imprest, or other available cash in the hands of the disbursing officer concerned pending recoupment, when the bill +[for an advance on transfer or the tour travelling allowances bill, as the case may be,] is subsequently encashed.

\+ **Inserted by Notification dated 17.4.1967.**

(ii) Forest Department.

84. General rules regarding the preparation of pay and travelling allowance bill.

The general rules regarding the preparation of pay, and the travelling allowance bills of the Civil Departments apply to this Department with the difference that Divisional Officers discharge the functions of the Treasury Officers, and pay the charges by cheques, or out of cash obtained from the treasury by cheques.

85. Changes in Personnel of a circle scale and the grant of all leaves to subordinate employees to be intimated.

All changes in the personnel of a circle scale and the grant of all leaves to subordinate employees, sanctioned by Conservators as well as by the Divisional Officers who have been authorized to exercise such powers, should be intimated by the Conservator to the Principal Auditor in Fin. R. Forms Nos. 7 and 8 a separate list being prepared for each class of temporary establishment and for each class of permanent establishment.

+[86. Pay and travelling allowance due to government servant on his transfer.

Pay and Travelling allowance due to a Government servant on his transfer to another circle or division and not paid on his departure should be paid from the division to which he has been transferred but charged against the appropriation of the division from which he has been transferred.]

\+ **Substituted by Notification dated 19.10.1964.**

Section III - Recoveries from Establishment Bills

(i) Fines

87. Fines imposed on non-gazetted Government servants to be recovered by stoppage from pay.

Fines imposed on non-gazetted Government servants for ordinary neglect of office duty are properly recovered by stoppage from pay and consequent short drawings from the treasury.

(ii) Other recoveries

88. Recoveries on account of security deposits of the employee of different departments.

Recoveries on account of security deposits of the employees of different departments should be made in cash, at the time of disbursement of pay, and when such deposits are to be paid into the Post Office Saving Bank, the amount recovered should be forthwith remitted to the Post Office.

*[Attachment of Pay and Allowances for Debt.

89. Duty of the officer receiving attachment order.

(1) When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned.

(2) When a Government servant is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court. The amounts which have been under attachment in execution of decrees against the insolvent shall, after the order of insolvency, vest in the Court that passed the order or the Receiver, as the case may be. The attached amounts instead of being sent to the various Courts which issued the orders of attachment, should be sent to the Insolvency Court or the Receiver as the case may be, for *prorata* distribution among all the creditors of the insolvent Government servant.

Note 1. - The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908.

The following is an extract of the relevant provisions of the section:-

"60. (1) The following property is liable to attachment and sale in execution of a decree. . . . . .

Provided that the following perticulars shall not be liable to attachment [- - - - - - - - - -] namely:-

[- - - - - - - - - - - - - - - - - -]

(i) Salary to the extent of the first [1][four hundred rupees and two-third of the remainder] in execution of any decree other than a decree for maintenance:

[*][Provided that where such salary is the salary of a servant of Government or [- - - - - -] a servant of a local authority, and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree;

(ia) one-third of the salary in execution of any decree for maintenance;

[- - - - - - - - - - - - -]

(l) Any allowance forming part of the emoluments of any servant of the Government or of any servant of a local authority which the appropriate Government may be notification in the *Official Gazette* declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant while under suspension;

[- - - - - - - - - - - - - -]

Explanation 2.- In clause (h) and (i), "salary" means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (i), derived by a person from his employment whether on duty or on leave.

Explanation 3.- In clause (1) "appropriate Government" means-

(i) as respects any person in the service of the Central Government [- - - - -] the Central Government;

(ii) [- - - - - - -]

(iii) as respects any other servant of the Government or a servant of any other local authority, the State Government.]

Note 2.- The following declarations have been made by the State Government under clause (1) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure:-

(i) All House rent allowances;

(ii) All kinds of conveyance allowances;

(iii) Compensatory allowances;

(iv) All kinds of travelling allowances;

(v) Allowances granted as compensation on account of higher cost of living in localities considered by the Government to be expensive localities, including hill stations;

(vi) Allowances granted on account of uniforms and rations; and

(vii) Dearness allowances, war allowance and cost of living allowance;

(viii) All amounts paid by way of reimbursement of Medical expenses.

[2][**Note 3.-** Dearness pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only, which the State Government may, by notification in the *Official Gazette,* declare to be exempt from attachment, is also exempt from attachment by order of a Court]

(3) the maximum amount attachable by a Civil Court is calculated on the amount earned and not on what remains after satisfying any debt due to Government on account of advances taken under these rules;

(4) any deductions which may have to be made on account of subscriptions to Provident Funds recognized by Government, taxes on income payable by the Government servant, [3][dues of Co- operative Societies] and debts due to Government should be made from the non-attachable portion of the Government servant's salary;

(5) the cost, if any, of remittance to a Court of money realised under its attachment order should be deducted from the amount realised and the net amount remitted to the Court.

(6) Cases may occur in which the judgement debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed or the judgement debtor, being a gazetted officer, or not being a gazetted officer but being permitted to draw his pay on a separate pay bill, may refrain from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an

attachment order issued by a Court of Law. In such circumstances the Head of Office, or in the case of a gazetted officer or of an officer treated in this respect like a gazetted officer, the Administrative Officer of the Department concerned may draw the pay of the judgement debtor in satisfaction of the attachment order, subject to the prescribed restrictions and remit the amount to the Court concerned. The amount drawn should be charged in the accounts, the particulars of the attachment order being cited in the acquittance roll or the pay bill, as the case may be, as an authority for the charge and the Court's receipts for the amount should be filed with the attachment register.

(7) In accordance with the above provisions, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance is to be calculated thus:

If the total gross emoluments earned by a Government servant are represented by X and the allowances declared to be exempt from attachment (*vide* Note 2 above) and, if a Government servant is under suspension, any subsistance grant or allowance made to him, are represented by Y, the net amount attachable, if any, is

$$\frac{[X - Y - 400]}{4}$$

[1][**Note.-** The decrees awarded by Courts prior to the 4th September 1963 based on the limit of the first hundred rupees and one-half of the remainder or the decrees awarded by Courts prior to the 1st February 1977 based on the limit of first two hundred rupees and one-half of the remainder, which was applicable until the provision was amended, shall continue to be valid until revised by the Courts.]

[4][(8) (a) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the disbursing officer so long as the total amount recoverable with reference to the attachment orders is within the maximum limits prescribed in sub-rule (7).

(b) If a new attachment order has the result of increasing the amount beyond the maximum limits so prescribed, the disbursing officer shall return the attachment order to the Court concerned with a statement showing-

(i) particulars of the existing attachment;

(ii) Particulars of the amount withheld and paid into the Court concerned up-to-date; and

(iii) amount remaining unrecovered.]

+ **Substituted by Notification dated 21-4-1969.**

1. **Substituted by Notification dated 5-1-1984**

2. **Added, ibid**

3. **Added by Notification dated 2-5-1970.**

4. **Added by Notification dated 28.6.1972.**

* **The Provisions of section 60 reproduced in the rule are amended by Act 104 of 1976, Section 23. It is further clarified that amended provisions of section 60 shall not apply to any attachment made before the commencement of said section 23.**

90. Proper procedure in case of remittance of amount under attachment.

For payments made into a Court of Law, on account of attachment or otherwise, the proper procedure is to remit to the Court the amount realised under the attachment order less the remittance charges. The disbursing officer is not entitled to deduct from the salary anything in excess of the amount specified in the attachment order. The debtor will, therefore, receive credit only for the net amount received by the Court after the remittance charges have been deducted, and not for the whole amount deducted from the pay bill. The following rules and instructions should be followed in making such payments:-

I- Offices situated outside Greater Bombay.

(a) Amounts deducted from pay bills of gazetted and non-gazetted Government servants under prohibitory orders issued by a Court of Law not located at the headquarters of the treasury cashing the bills should be remitted to the Court concerned by Postal Money Order:-

(i) In the case of attachments of the pay of gazetted Government servants the treasury officers disbursing their pay will prepare

money order forms in favour of the Courts concerned for the amounts to be remitted under the prohibitory orders less the money order fees. The treasury officers should deduct the amount specified in the attachment orders from the bills, and after passing the net amounts of the bills send the money order forms to the Post Offices for issue. A certificate should be recorded on each form to the effect that the amount of the money order with the money order fees due thereon has been credited to the Post Office by book transfer.

(ii) In the case of non-gazetted officers, the drawing officer should attach to the pay bill properly prepared money order forms for the amounts to be remitted under the prohibitory orders less the money order fees; the amounts specified in the attachment order should be shown as deductions in the pay bill. The Treasury Officer will pass the bill for the net amount, credit the deductions by transfer to the Post Office and send the money order form to the Post Office together with the certificate prescribed in sub-clause (i) above. On obtaining the money order receipt, the Treasury Officer, will check it and see that the amount specified on the receipt together with the money order fee thereon corresponds to the amount deducted from the bills and then transmit it for record to the drawing officer.

(b) Amounts deducted from pay bills of gazetted and non-gazetted Government servants under prohibitory orders issued by a Court of Law located at the headquarters of the treasury cashing the bills should be paid by transfer credit to Civil Court Deposits, for which transfer entry chalans should be passed as under:-

(i) In the case of attachment of the pay of gazetted officers the Treasury Officers should prepare chalans in triplicate. The amounts will be deducted from the pay bills and credited in the treasury accounts by transfer to the head "Civil Court Deposits". One copy of the chalan duly signed by the Treasury Officer will be forwarded to the Court, the duplicate to the gazetted officer concerned and the triplicate will be retained in the treasury. The

payment of the amounts due to the parties concerned will be under the procedure for repayment of deposits.

(ii) In the case of attachment of the pay of non-gazetted officers, the drawing officer will obtain before the end of the month chalans in triplicate signed by the *Bailiff* of the Court and attach them to the pay bills, the amounts of the chalans being shown as deductions in the pay bills. The Treasury Officer will pass the net amount of the bill and credit the amount to the head "Civil Court Deposits" and forward the original copy of the chalan to the Court and the duplicate to the drawing officer retaining the triplicate in the Treasury.

Note.- The gross amount of the bill and the *per contra* deduction on account of Court attachments made therefrom should be shown in the treasury accounts, under the service head concerned and the deposit head" Civil Court Deposits" respectively.

II-Office situated in Greater Bombay

[1][(a) Remittance to the Courts in Bombay.-

In the case of gazetted Government servants crossed cheques for the amounts of the attachments will be issued by the Pay and Accounts Officer, Bombay, in favour of the Judges of the Courts concerned and sent direct to those Courts.

In the case of non-gazetted Government servants, the Head of the Office should attach to the pay bills a schedule showing, (1) the names of the Government servants, (2) the amount to be deducted from the pay of each, and (3) the names of the Courts to which the money is to be remitted. The Pay and Accounts Officer, Bombay, will draw a crossed cheque in favour of the Court specified and send it to the Head of the Office concerned along with the cheque for the remaining amount of the pay bill. The Head of the Office will be responsible for forwarding the cheque to the Court concerned.

[1][(b) Remittances to courts outside Bombay.-

(i) In this case also the procedure indicated in clause (a) above should be followed except that the amounts to be remitted to the courts will be those realised under the prohibitory order less the

money order fees thereon. Crossed cheques for the amounts realised under the prohibitory orders will be issued by the Pay and Accounts Officer, in favour of the Post Master General, Bombay (or any other post office in the Bombay City if this be more convenient to the head of the office). As the post office does not accept cheques for amounts less than Rs. 20, crossed cheques will be issued by the P. and A.O. if the total amount to be remitted by postal money order by each Head of the Office is Rs. 20 or above, inclusive of the money order charges. In the case of recoveries made from the pay bills of gazetted officers, the responsibility for remitting the amounts by money orders will rest with the pay and Accounts Officer. In the case of non-gazetted Government servants, the crossed cheque along with the cheque for the remaining amount of the pay bill will be sent to the Head of the Office who will be responsible for issuing the money orders. All such money orders will be for the amounts realised under the attachment orders less the money order fees thereon.

(ii) For amounts less than Rs. 20 the procedure in clause (a) of Section I of this Rule should be followed by the Pay and Accounts Officer and the Head of the Office concerned in the case of gazetted and non-gazetted Government servants, respectively.

III- Special procedure for Forest and Excise Departments

Amounts deducted from pay bills of gazetted and non-gazetted Government servants of the Forests [2][- - - - -] Department under prohibitory orders issued by a Court of Law located at the headquarters of the Government servant concerned or of the Division in the accounts of which the pay bill is finally debited should be paid by drawing a cheque on the Treasury with instructions to pay it by transfer credit to Civil Court Deposits as prescribed in rule 90-I(b). In the case of remittances to the Courts in Bombay of the amounts recovered from the pay bills paid in Greater Bombay, the procedure indicated in clause II of rule 90 should be followed by the departmental disbursing officers. When, however, the amounts are below Rs. 10 they may be paid into the Court in cash.

When the prohibitory orders are issued by Courts not located at the headquarters of the Government servant concerned or of the Division in the accounts of which the pay bill is finally debited, the departmental disbursing officer should draw a cheque for the amount of the money order as well as money order commission and send it with the money order form to the Treasury Officer for payment by transfer credit to the Post Office and the Treasury Officer will then forward the money order form to the Post Office for necessary action.

1. **Inserted by Notification dated 23-6-1960.**
2. **Deleted by Notification dated of 6-4-1964.**

Section IV-Custody of Undisbursed Pay.

91. Procedure in case absence of payee at the time distribution of pay.

If at the time of distribution of pay, the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, it being drawn a new when he presents himself to receive it. In cases, however, where the restriction will operate inconveniently, the amount of the undisbursed pay, at the option of the disbursing officer, may be retained for a period not exceeding three months, provided proper arrangement can be made for the safe custody of the sums retained. Pay must not under any circumstances be placed in deposit. +[Cash drawn on pay and travelling allowance bills of establishment should not be mixed with regular cash balance of the Department, if any. An account of undisbursed pay and allowances etc., should be kept in a register in Financial Form No. 41. Entries of the total and particular amounts of undisbursed pay and allowances may be made against each bill serially and subsequent payments thereof entered in the appropriate columns of the register and the Cash Book, each such entry being attested by a Gazetted Officer. From this Register an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund either in cash or by short drawal from the next bill.]

Note.-This rule applies also to cash received by a subordinate office for payment of pay and allowances of Government servants serving under him.

\+ **Substituted, by Notification dated 6.4.1964.**

92. Undisbursed balances of cash obtained by P.W.D. Officers.

Undisbursed balances of cash obtained by Public Works Disbursing Officers from treasuries on bills for pay and allowances of Establishment, not charged directly to works, may be kept in departmental cash chests but they should not be mixed up with regular cash balances of the department accruing from money obtained on cheque.

Chapter 7-Miscellaneous charges

(i) Refund

93. Sanction necessary for refund of revenue regulated by delegation orders.

The sanction necessary for refunds of revenue is regulated by the delegation orders. This sanction may either be given on the voucher itself, or quoted on it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

+[93-A. Cases in which revenue is credited to a wrong head of account.

In cases in which revenue is credited to a wrong head of account of credited wrongly under misapprehension, the authority competent to order refund shall be the authority to whom the original receipts correctly pertain.]

\+ **Inserted by Notification dated 21.12.1965.**

94. Remissions of irrigation revenue.

Remissions of irrigation revenue allowed before collection should be treated as reductions of demands, and cash repayments of such revenue after collection, as outlay against the appropriation for the head "Deduct-refunds" subordinate to Direct Receipts. All other refunds of revenue and repayments of "Receipts and recoveries on Capital Account" should be taken in reduction of the receipts under the heads concerned.

95. Duty of Superintendent of Stamps, Bombay.

The Superintendent of Stamps, Bombay, as a controlling officer should check in every case the amount of refund of spoilt stamps and refund of Judicial Stamps allowed by Courts. Spoilt stamps are attached to vouchers in support of refunds allowed by Treasury Officer. In the case of refunds of Judicial Stamps allowed on court certificates payment should be made on the court certificate

itself, the receipt of the party being taken on such certificate, which should then be treated as a voucher. These vouchers should be sent for verification in the same way as vouchers for spoilt stamps to the Superintendent of Stamps, who will after verification forward to the Principal Auditor along with the schedule, the vouchers for amounts exceeding Rs. 100 each retaining the rest in his office.

96. Precautions to be taken before remission or refund.

Before a remission or refund of any kind, otherwise, in order, is allowed, the original demand or realisation, as the case may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts so as to make the entertainment of double or erroneous claim impossible. Any acknowledgement previously granted should be taken back if possible and destroyed.

(ii) Charges in connection with Anti-rabic Treatment.

97. Rules regulating concessions granted for anti-rabbis treatment.

The rules regulating the concessions granted for undergoing anti- rabic treatment will be found in Appendix 15 to these rules.

+[(ii)-(a) Concessions to Government servants suffering from Tuberculosis.

97-A. Rules relating to grant of concessions to Government servants and policemen suffering from Tuberculosis.

Rules relating to the grant of concessions to Government servants and Policemen suffering from Tuberculosis are contained in Appendix 25.]

\+ **Inserted by Notification dated 29.12.1959.**

(iii) Refund of Lapsed Deposits

+[98. Repayment of lapsed deposits.

The lapsed deposits credited to State Revenues may be repaid by the sanctioning authority after ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The treasury officers will exercise the second independent check with reference to the detailed accounts kept by them. The payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment. However, the system of pre-check by the

Accountant General for repayment of lapsed deposit will be necessary where detailed accounts are not kept in the Treasuries.

The concerned authorities should forward the statements of lapses to the Accountant General every year, who will carry out necessary adjustments by crediting the amount to revenue under intimation to the treasury officer who would make necessary not in his records. When a refund of lapsed deposit is made, the treasury officer will account for it as a refund of revenue.

*[**Note.-** The Caution Money Deposit received in a Government Educational Institution from students should lapse to Government if the same is not claimed in writing (i) within three complete account years after the student actually leaves the Institute, either by obtaining a leaving certificate or by informing in writing of his intention to leave the Institute or (ii) within the three complete account years after the date of successful completion of the course whichever is earlier.]

$ [- - - - - - - - - - - - - - - - -]

\+ **Substituted by Notification dated 5.7.1969.**

* **Substituted by Notification dated 10.12.1966.**

$ **Deleted by Notification dated 5.7.1969.**

99. Application for sanction.

The application for sanction will be made in Fin. R. Form No. 33. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Principal Auditor with the List of Payments in which it is charged.

(iv) Acquisition of Land by Private Negotiations

100. Form and procedure in case of land acquired by private negotiations.

In the case of land acquired by private negotiations, the officer who settles the price, etc., should draw up Form A (appended herewith) prescribed for use in the case of an award, and this should be made on the basis of the subsequent payments.

Form A Referred To In Rule 100

A

Number and date of statement. . . . . .

Date of award. . . . . .

Name of work for which land has been acquired. . . . . .

No. and date of declaration in. . .. . *Gazette, viz.*

No. . . . . , dated. . . . . ., page. . . . . .

Statement showing compensation awarded by . . . . . under section. . . . . Act I of 1894, to all the persons interested in the plot. . . . . .of land situated in the village of . . . . . in estate . . . . . No. . . . . on the Revenue Roll of the District of. . . . . , Pergunnah.

Serial Number	Names of persons to whom payment is due under the award	Area of land	Abatement of Land Revenue	A valuation of any buildings that may be taken upon the land	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.
(1)	(2)	(3)	(4)	(5)	(6)
			Rs. nP.	Rs. nP.	Rs. nP.

+Distribution of the amount in column 6 taken from the subsidiary Statement AA	Remarks	Number and Date of Vouchers		Date on which possession of the land was handed over to the Departmental Authorities for whom it is acquired.	
		No.	Date	Date	Reference to the report stating the date
(7)	(8)	(9)*		(10)*	

* **To be filled up in the Accountant-General's Office.**

\+ **Not printed.**

Note.- Each award statement should be confined to the lands to be taken under one declaration, i.e., the awards given for lands acquired under more than one declaration should not be incorporated in one

statement, but as many separate statements submitted as there are declarations.

Chapter 8-Works

Works executed by Civil Officers

(i) General

101. Expenditure on construction and repairs executed by Civil Officer is treated as contingent expenditure.

Expenditure on construction and repairs executed by Civil Officers is treated as contingent expenditure of the department incurring it, when it does not exceed Rs. 2,500 in amount and if the work has been assigned to the Civil Department. When the amount exceeds that sum, and the work is still executed by Civil Officers, the expenditure is treated as "works" expenditure of the department vested with the administrative control of the expenditure.

(ii) Executing of works

102. Works executed by Civil Officers may be carried out departmentally or through contractors.

The works executed by Civil Officers may be carried out departmentally or through contractors. In the former case, advances may be drawn from the treasury, and when detailed expenditure is incurred out of those advances, full details of expenditure showing the quantity of materials and labour, rates and cost working up to the total amount should be furnished to the Principal Auditor with the actual payee's receipts in support of the advances. In the case of works executed through contractors, advances are strictly prohibited, but payment may be made in installments for work actually done, e.g., in the case of a building construction work, the contractor may be paid first the value of the foundation work, as soon as it is completed, and later on for the walls, the wood-work and so on. To pay for materials before they are actually utilised in the construction work, would be practically giving an advance, a procedure which should be definitely forbidden. When the work is finally completed a completion certificate should be furnished to the Principal Auditor along with the final bill, together with the estimate or a copy thereof, by the departmental disbursing officer after satisfying himself, by measurement or otherwise, that the actual work done corresponds with the estimate and is covered by the total payments made.

No money on account of construction should be retained in hand after the close of the year. All that has been drawn and remains unexpended on the 31st of March should be refunded into the treasury.

In no case should bills for work be submitted before the work billed for is completed. Bills may be submitted for portions of the grant expended from time to time but not for the whole sum in one bill before the work is completed.

No Government servant can spend on one work money sanctioned for another.

Note.- The above procedure is intended for smaller works costing not more than Rs. 5,000. For larger works the procedure should be on the lines of the procedure prescribed for the execution of similar works by the Public Works Department.

(iii) Sale of Government Land and Immovable Property

103. Property of Government to be sold through Revenue Department.

All land, the property of Government, should ordinarily be sold through the Revenue Department.

104. Interest of 6% to be charged on sale price.

Whenever any Government land or building is sold to a public body or a private individual and the purchaser takes possession of the property before the sale price is settled and paid, interest at 6 per cent on the sale price should be charged when more than one month elapses between the date of taking over of the land or building and the payment of the price.

105. Transfer of land or building from one Department to another under the same Government.

When any land or building is transferred from one department to another under the same Government, the transfer shall be free of all charge, except when the property is transferred to or from a commercial department in which case the full market value of it will be charged.

106. Transfer of Immovable public property to a local authority.

When any immovable public property is made over to a local authority for public, religious, educational or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled that the

property shall be liable to be resumed by Government if used for other than the specific purposes for which it is granted and that should the property be at any time resumed by Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to Government for the grant, together with the cost, or their present value at the time of resumption, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

107. General rules to be followed by officers of the Government while entering into contract involving expenditure from State Revenue.

The following general principles should be followed by officers of this Government entering into contracts involving expenditure from State revenues:-

(1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

(3) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

+[(5A)Where escalation in respect of labour, overheads, customs duties, freight and raw materials etc, is provided for in a contract, the basis for the calculation of the same shall be clearly indicated.]

(6) Whenever practical and advantageous, contracts should be placed only after tenders have been openly invited and in cases where the lower tender is not accepted, reasons should be recorded.

(7) In selecting the tender to be accepted the financial status of the individual and firms tendering must be taken into consideration in addition to all other relevant factors.

(8) Even in cases where a formal written contract is not made, no order for supplies, etc. should be placed without at the least a written agreement as to price.

(9) Provision must be made in contracts for safeguarding Government property entrusted to a contractors.

(10) The Auditor-General and under his direction, other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

(11) In contracts enduring or likely to endure for a period of more than five years provision should, whenever feasible, be made for an unconditional power of revocation or cancellation of the contract at any time on the expiry of six months' notice to that effect.

(12) All items of work and other terms and conditions should be clearly specified in the tender notice for separate quotations.

(13) Utmost care should be taken to scrutinize the tenders to ensure that the quotations cover all the items of work mentioned in the tender notice and are also according to the terms and conditions prescribed in the tender.

(14) The letter of acceptance of the tender should clearly specify the rates for all items of works for which quotations have been called for.

(15) The verbal discussions and assurances obtained from the contractor should be always reduced to writing immediately and got confirmed from the contractor in writing.

(16) The contractors are not allowed to operate contracts on verbal assurances from them without getting the agreement incorporating the verbal assurances executed by them except in special and emergent circumstances, where work requires to be started before the formal execution of an agreement. In any case the condition mentioned in (15) above must be fulfilled before the work starts and the agreement should be got formally executed as soon as possible.

*[**Note.**- Where contracts are concluded with provision for variation in price, the formula on which the price variation is based should be

clearly spelt out indicating the base price of the raw materials etc. on which variation is to be allowed. Price escalation is to be allowed only in cases of raw materials the prices of which are controlled or regulated by Government or Government agencies.

If extension of time for performance beyond the time-frame originally fixed or subsequently refixed is considered necessary, it is to be granted with a provision to deny any increase in price under the price variation clause coming into force during such an extended period. The purchaser shall, however, take the benefit of any reduction in price in terms of the price variation clause taking place during the aforesaid period.

A contract with provision for price variation with or without ceiling cannot be considered as a contract involving uncertain or indefinite liabilities or cost plue contract as envisaged in clause (5) above].

\+ **Inserted by Notification dated 21.10.1985.**

* **Added by Notification dated 21.10.1985.**

108. Cases involving revision of fixed rates specified in the contract.

Cases involving revision of fixed rates specified in contracts should be referred to Government in the Administrative Department concerned for orders. This rule, however, does not apply to the revision of rates in contracts entered into by the officers under the administrative control of the Public Works Department, which are governed by Government Resolution, Public Works Department, No 2363/27, dated 11th February 1929 nor to the revision of those in contracts made by the forest Department unless in respect of the latter contracts it is proposed to increase any accepted contract rates by more than 10 percent.

Chapter 9 - Public Buildings

Introductory Note. - The rules in this Chapter (except rule 111) are generally applicable to buildings maintained by the Public Works Department, but they should be applied *mutatis mutandis* to any other Department maintaining buildings departmentally. Rules for the calculation of rents will be found in Chapter XVII of the Bombay Civil Services Rules, 1959.

109. Meaning of the term "public building" used in the rules.

The term "Public Buildings" as used in these rules applies to buildings borne on the books of the Public Works Department and maintained from the appropriation for Public Works in charge of Public Works Officers.

(i) Fixtures and Furniture

110. Every public building to be provided with all necessary fixtures.

Every public building should be provided with all necessary fixtures. The periodical repair of these fixtures should be carried out by the Public Works Department and charged to the repair estimate of the building. All petty repaires of fixtures and replacement of broken glass in doors and windows required in the intervals between the periodical repairs should be carried out by the officer in occupation of building (see rule 89 in the Bombay Contingent Expenditure Rules, 1959) and charged to his contingent accounts. The Executive Engineer will not supply not repair furniture, screens, purdahs or tattis, nor will he perform any of the duties specified above as devolving on the departmental officer in charge. Furniture for new offices, may, however, be supplied by the Executive Engineer, provide the cost of such furniture is included in the estimates of the offices concerned. The supply and repairs of furniture in District and Travellers' bungalows should be made by the Public Works Department and the provision of funds for the same should also be made in the Public works Department budget. In the case of Public Works inspection bungalows, the furniture should be supplied and repaired at the cost of the Public Works Department.

Note.-Under the special rules laid down by Government for the maintenance of circuit houses. Circuit houses in the State are in charge of the Public Works Department. The Executive Engineer of the Division is responsible for the care of the building, including fittings and furniture and the grounds; and he has to see that due provision is made to meet charges for replacement and renewal of furniture, carpets, crockery, table linen, etc., as necessity arises.

111. Administration of the furniture funds of the official residences of the Governor.

The administration of the furniture funds of the official residences of the Governor should be conducted by the Military Secretary to the Governor/Comptroller of the Governor's Household in accordance with the rules

in Appendix 14 to these Rules. An annual certificate of verification in the form given below should be obtained by the Accountant-General from the Military Secretary to the Governor/Comptroller of the Governor's Household. During the second and fourth years of the incumbency of the Governor, and at least once in every three years, the certificate of verification should be countersigned by the Executive Engineer, Poona Division, in token of his joint responsibility for the actual verification:-

Certified that all furniture at the official residences of the Governor of Bombay has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up-to-date have been correctly brought on to the inventories, (ii) that the inventories are correct in all respects. (iii) that the articles in stock agree with the inventories, (iv) that sale-proceeds have been properly accounted for and (v) that sanctions of competent authority exist for writing off all articles taken off the inventory.

112. Government residences in Bombay and Poona.

(a) Government residences in Bombay and Poona are allotted to the Ministers, the Chairman, Legislative Council and the Speaker, Legislative Assembly, without payment of rent or any assessment, tax, rate or cess due to Government or any local authority, the residences being furnished. These conditions also hold good when they retain residences in Bombay in addition to those allotted to them in Poona.

(b) The occupants including the Parliamentary Secretaries are required to give intimation regarding connection or disconnection of the electric supply to the Supply Undertaking or the Company and the Executive Engineer in charge of the residences, as, under Government Circular Memorandum, Public Works Department, No. C.W. 12414, dated 12th August 1921, they are held responsible for the consumption of any energy between the date of their vacating the residences and the date of disconnection of the installation.

(c) All bulbs required for these residences either for the first installation of electric wiring, or for replacement due to breakage, or wear and tear should be supplied by Government at the rate of one bulb per socket. When the residences remain vacant, the electric staff should keep the bulbs in safe custody till such time as they are required again.

(d) The storage of grass or of quantities of other inflammable materials in any portion of the residence or its out-houses, excepting such portions as may be specially set apart for the purpose, is prohibited.

(e) Charges for sweepers engaged for cleaning water closets, bath-rooms and compounds of these residences, as well as charges for electric energy consumed, have to be borne by the occupants concerned during the period the residences are in their occupations.

(f) The gardens attached to these bungalows should be maintained by Government including pay of the malis, charges for water, etc.

(g) When the Parliamentary Secretaries are provided with Government quarters, they should cease to draw house rent allowance and they are liable to pay taxes for specific services including charges for water, halalkhore and electric energy consumed in respect of these quarters as in the case with other tenants.

(ii) Purchase and Sale of Government Buildings

113. No building to be purchased without orders from Government.

No building may be purchased for public purposes without the orders of Government.

114. Permanent public building to be sold or dismantled under the orders of the Government.

Permanent public buildings, whatever be their book value, constructed from State funds may be sold or dismantled under the orders of Government. The limits and conditions on which sale and dismantlement may be conducted by subordinate authorities are regulated by the Manual of Financial Powers and the Delegation Orders.

Temporary buildings erected during the construction of work may under the sanction, previously obtained, of the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served.

Note. - See rule 104.

(iii) Hire of Office Accommodation

115. Private building may be hired for public purposes.

When no suitable Government building is available, private buildings may be hired for public purposes, the rent and Municipal and Cantonment taxes being paid as laid down in rules 147(a) 147(b) and 148(d) I in the Bombay Contingent Expenditure Rules, 1959, when the building is entirely used for office accommodation. In case it is occupied partly as a residence and partly as an office for which no separate rent is paid the share of the rent payable by an officer residing therein will be determined in accordance with the rules in Chapter XVII of the Bombay Civil Services Rules, Volume I.

(iv) Use of Government Buildings by Auxiliary Force.

116. Principles to be observed in dealing with questions regarding the conditions on which the Auxiliary Force should be allowed the use of building.

The following principles should be observed in dealing with questions regarding the conditions on which the Auxiliary Force should be allowed the use of buildings which are the property of Government:-

(i) If buildings are likely to be required again by Government, they should be retained in State Public Works charge and be repaired at the cost of Government, the Force being charged rent for the accommodation, Any alterations or additions required by the Force should be carried out at the expense of Government, and considered in fixing the rent.

(ii) When the buildings are no longer required by Government, and when there is no probability of letting them to advantage, they may, with the approval of Government, be handed over altogether to the Auxiliary Force free of charge. The Force should then keep them in repair, and may alter or adopt them as they think fit, the cost being ment from their own funds. The site would remain the property of Government and a small ground rent may be charged.

(iii) If the buildings should in any circumstances be resumed, Government will compensate the Auxiliary Force for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs.

(iv) In the case of an Auxiliary Force ceasing to exist, buildings handed over to them free of charge would revert to Government.

(v) Register of Buildings

117. Superintending Engineer will keep a register of all buildings in charge of the department within his circle.

Each Superintending Engineer will keep a register of all buildings in charge of the department within his circle, and each Executive Engineer a similar register of all the buildings within his division. In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon, the value of each separate structure being also shown separately. In the case of purchased property the price paid will be apportioned between the various items comprising the property, e.g., land, main building, servants' quarters, compound wall, well, etc.

The capital value of any portion of the building which is abandoned or dismantled without replacement should be written off the total capital value of the building.

+[When a loss occurs by way of damage to any immovable property belonging to Government due to any calamity such as fire or flood or any other cause other than fair wear and tear, the value of the damaged portion need not be written off the accounts, if the restoration of the damaged portion is commenced within a period of two years from the date of the damage.

As all the details of the immovable property are shown in the printed Return of Buildings, any additions or alterations in the cost of these due to repairs or replacements should find a place therein, the cost of the portion replaced or remodelled (which should be estimated if not known) being credited to the estimates for "Original Works" and debited to "Repairs" *vide* para. 128(3) of Public Works Department, Volume I. A report regarding damage to the immovable property in the Fin. Form No. 43 reproduced below may be furnished to the Accountant-General by the Executive Engineer concerned.]

\+ **Inserted by Notification dated 6-6-1964.**

Chapter 10 - Loans and Advances

Introductory Note.- The rules in this Chapter apply to Loans and Advances provided for in the State Budget only.

(i) Sanctions and estimates

118. Sanction of Government for loans and advances met from State Revenue.

Loans and advances met from State revenues may be sanctioned by Government, and provisions should be made in the budget estimates for all such loans and advances which can be foreseen and which are not repayable within the year.

Note[1][1.-The powers of Government to grant loans to Presidency Corporations are subject to the conditions of the Special Acts applicable thereto.

[2][Note 2.-The order sanctioning loan for any specific purpose to any authority or body [other than a corporation established under any law containing a provision for audit of accounts of such corporation by an agency other than the Comptroller and Auditor General and in respect of which the Comptroller and Auditor General has not been authorised by the Governor under sub-section (2) of section 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (56 of 1971) to have access to its books and accounts] which is covered by sub-section (1) of section 15 of that Act, shall contain a clause to the effect that the Comptroller and Auditor General shall have right of access, after giving reasonable previous notice, to the books and accounts of such authority or body for the purpose of scrutiny of the procedures by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such loan was given.]

1. **Existing Note renumbered as "Note 1" by Notification dated 25.12.1983.**

2 **Note 2, added, ibid.**

119. Incurring of expenditure or liability against such loan funds.

No public department or public officer may incur any expenditure or any liabilities against such loan funds unless a statement in writing is first obtained from the Accountant-General that the amount is available out of the loan funds and has been placed in a separate account by him so as to be available for the proposed expenditure.

(ii) Interest

120. Credit of State Revenue with full amount of interest received on loans and advances.

State revenues are credited with the full amount of interest received on these loans and advances and, if any, sums left prove irrecoverable, they must at once be charged to State revenues and credited to the advance account.

(iii) Conditions of Repayment

121. Rules for granting loans and advances to local bodies.

Loans and advances are usually granted to local bodies under the following rules:-

(a) the term of loans may in very special cases extended to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

Note.- In the case of loans to Co-operative Building Societies the term may extend up to 50 years.

(b) The term is to be calculated from the date on which the loan is completely raised or declared by Government to be closed.

(c) Dates should be fixed for the payment of installments.

+[(d) Any installment paid before its due date may be taken entirely towards the principal if it is accompanied by payment towards interest due upto the date of actual payment of instalment, otherwise the amount of the instalment shall first be adjusted towards the interest due for the preceding and current period and the balance, if any, shall alone be applied towards the principal.]

Note 1.-When a loan of public money is taken in instalments, the first half yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking the last instalment of a loan, Government may at any time declare the loan closed and order repayment of capital to begin. The Principal Auditor should bring to the notice of Government any delay that appears to him to require the above remedy and he should take the step whether there are any dates fixed for the taking of instalments or not.

Note 2.-If in any case dates have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up simple interest only being recovered on the first half yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up-on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly installment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

Note 3.-Notes 1 and 2 are applicable, *mutandis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

\+ **Clause (d) Substituted by Notification dated 13.5.1983.**

122. Repayment of advances.

When the repayment of an advance with interest is made by fixed equal periodical installments, punctual payment of the installments is indispensable, otherwise the loan will not be discharged in time.

(iv) Calculation of Interest

+[123. Interest shall be charged at the rate prescribed by the Government.

(a) Interest shall be charged at the rate prescribed by the Government for any particular loan or for the class of loans concerned.

(b) A loan shall bear interest for the day of payment but not for the day of repayment. Interest for any period shorter than a complete year shall be calculated as

$$\frac{\text{Number of days X yearly rate of interest.}}{365}$$

unless any other method of calculation is prescribed in any particular case or class of cases.

Note 1.- The instructions issued by the Government from time to time prescribing the interest rates and other terms and conditions of loans to local bodies, statutory corporations, Financial, Industrial and Commercial undertakings in the Public Sector, private institutions or private parties and individuals, shall be strictly followed.

Note 2.- In a leap year, interest for any period shorter than a complete year shall be calculated as $\frac{\text{number of days} \times \text{yearly rate of interest}}{366.}$

Note 3.- The recovery of loans should ordinarily be effected in annual equal instalments of principal together with interest due on the outstanding amount of principal from time to time. The repayment and interest instalments may be rounded off to the nearest rupee subject to final adjustment at the time of payment of last instalment of principal or interest.

Note 4.-A suitable period of moratorium towards repayment may be agreed to in individual cases having regard to the projects for which the loans are to be utilised. However, no moratorium shall ordinarily be allowed in respect of interest payable on loans.]

+ Substituted by Notification dated 25.10.1983.

(v) Defaults in Payment

124. Reporting of default in payment of loan to Government.

(a) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal should be reported promptly to Government by the Principal Auditor and immediate steps will be taken by Government to remedy the default.

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest, upon all overdue installments of interest or principal and interest. If a penal rate is enforced, it should not be less than +[$14\frac{1}{2}$ per cent per annum or more than 17 per cent] per annum. *[The penal rate of interest should be charged in lieu of the rate of interest charged.]

Note.-The responsibility imposed on the Principal Auditor by this rule, refer only to loans, the detailed accounts for which are kept by him.

+ Substituted by Notification dated 17-6-1984.

*** Added by Notification dated 23-12-1967.**

125. Borrower should follow the terms of loan made to them.

Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modification of these terms in their favour can be made subsequently only for very special reasons.

(vi) Accuracy of Plus and Minus Memorandum

126. Questions regarding accuracy of plus and minus memorandum of loans and advances to be addressed to Principal Auditor.

If a Government servant desires to question the accuracy of the *plus* and *minus* memorandum of loans and advances maintained at the treasury in which transactions for each loan are separately, recorded, he must address the Principal Auditor and induce him to correct it. Every Government servant should, therefore, see that the debits and credits made to his account accurately correspond with those recorded in his own registers and returns. If he is not the District Officer, he should obtain from the Treasury a copy of the *plus* and *minus* memorandum with which he is concerned. Special care should be taken in paying recoveries into the treasury to show the amounts of interest and of principal separately, so that they may be separately credited in the treasury accounts, as the former must not, and the latter must be credited in the treasury *plus* and *minus* memorandum of loans and advances.

(vii) Revenue Department Returns

127. Memorandum to be submitted with every return of revenue advances.

(a) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury *plus* and *minus* account and agreeing them with the figures of the return.

(b) The Principal Auditor will, at the close of every year's accounts, send to the Chief Revenue Controlling Authority a return in such form as may be agreed on showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (a).

(viii) Irrecoverable Loans and Advances.

128. Remittance of loans and advances.

Government or any subordinate authority to whom power has been delegated can remit loans and advances which are found to be irrecoverable (*vide* Note I below Financial Rule 146 and the Manual of Financial Powers).

129. Duties of Revenue Authorities regarding revenue advances met from State Revenue.

In the case of revenue advances met from State revenues the Revenue Authorities should, as soon as any such advance is ascertained to be irrecoverable, cause the amount to be written off the accounts and advise the Principal Auditor, in order that he may charge off the amount as expenditure and direct its being written off the treasury *plus* and *minus* memorandum. A separate record of such irrecoverable advances should, however, be kept for eventual recovery, if possible, and treated as revenue without affecting the *plus* and *minus* memorandum.

[+]*[(ix) Accounts and Control*

129A. Maintenance of accounts of all types of loans by Controlling Officers.

Unless in any case Government directs otherwise, detailed accounts of all types of loans other than those mentioned in the exception below should be maintained by the Controlling Officers who will also be responsible to watch the recovery of such loans, together with interest if any, thereon, and to see that the conditions attached to each loan or advance are fulfilled.

Exception.- The detailed accounts of the following types of loans are maintained by the Accountant General:-

(1) [1][Loans to municipalities sanctioned by Government (and not by any subordinate officer.)]

(2) Loans to Land holders and other notabilities (except Loans granted by the merged states the outstanding balances of which are brought to Government account by correction of opening balances.)

(3) Loans to Village Panchayats (except loans granted by the authority subordinate to Government).

(4) Loans to District Local Boards.

(5) Loans to Agricultural Produce Market Committees sanctioned by Government.

(6) Loans to Co-operative Housing Societies under the subsidised Industrial Housing Scheme.]

[2][(7) Loans to employers under subsidised Industrial Housing Scheme.

(8) Loans to Presidency Corporations.

(9) Advances under special laws.]

[3][**Note 1.**- In so far as Bombay City and Nagpur loans listed in exception are concered the detailed accounts will be maintained by the Pay and Accounts Officer, Government of Maharashtra, Bombay and Senior Deputy Accountant General, Maharashtra, Nagpur, respectively.

Note 2.-The detailed Accounts of such other loans which are not covered by the exceptions but are deemed necessary to be maintained by the respective Audit Offices at the instance of Government or otherwise, will continue to be maintained by them.]

\+ **Inserted by Notification dated 23.9.1960.**

1 **Substituted by Notification dated 27.5.1966.**

2 **Inserted by Notification dated 26.6.1961.**

3. **Added, ibid**

[+]*[(x) Periodical Review.*

130. Submission of statement regarding loans and advances by Accountant General in Form 13.

The Accountant-General will submit to Government annually on the 30th September a statement in Form 13 showing the details of the loans and advances borne on his books, under the head 'Loans and Advances by State Government.' The statements should show separately the details of each loan under each of the classes, Loans to Presidency Corporations, and loans to Landholders and other Notabilities. Loans under special laws should be classified under the different Acts of Legislature under which they have been granted, and no other details are required. Advances to cultivators should be shown in lump-sums, the land improvement advances being shown separately from those for the relief of agricultural distress and other purposes. For these the first four columns and the last column of the statement need not be filled in.

+ Renumbered by Notification dated 23.9.1960.

131. Submission of statement by Accountant general in Form 14.

The Accountant-General will also submit annually on the 30th September to Government a statement in Form 14 of the Sinking Funds on account of the different loans borne on his books. The arrangement in this statement will follow that of Form 13. The interest realised on the securities of the Fund will be credited with the other cash receipts in column 5 of Form 14.

Chapter 11 - Miscellaneous Advances

Rules Regulating the Grant of-

(I) Advances bearing Interest and (II) Other Advances.

132. Orders regulating the grant of advances to Government Servants.

Orders regulating the grant of advances to Government servants and others are included in this Chapter. In cases not covered by these rules or by the rules in Chapter 10, advances cannot be made except under the special orders of Government, vide also Financial Rule 118.

The following conditions are applicable to all advances:-

(a) Rules 134 to 142 do not apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. If however, in any special case the circumstances admit of the provision of adequate security, an advance may be sanctioned, in accordance with the terms of these rules and subject to provisions made in Note 5 to Rule 136, by the Finance Department to temporary Government servants under the administrative control of Government. For delegation of powers under this rule, *vide* serial No. 36 in the Manual of Financial Powers-Financial Publication No. VII.

(b) It is not permissible to sanction an advance which involves a breach of any of the canons of financial propriety reproducted in Financial Rule 58; provided that in any case where a cash grant would be within the powers of sanction of a competent authority, the grant of an advance not exceeding the amount of the cash grant does not require the sanction of a higher authority.

(c) The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recover.

I- Advance Bearing Interest.

(i) House-building advances.

(ii) Advances for purchase of conveyances.

(iii) Tentage advances.

(iv) Passage advances to Government servants of non-Asiatic domicile and their families.

133. Rules regulating the drawing of advances bearing interest.

The following rules regulate the drawing of advances bearing interest:-

(i) No advance should be sanctioned unless a certificate to the effect that there is sufficient balance available for expenditure is obtained from the [1][Administrative Department]. [2][Such certificate of availability of funds, however, need not be endorsed to the audit office. The Administrative Department sanctioning an advance shall include a paragraph in the sanction order quoting the number and date of the letter issued by the Department under which availability of funds has been certified.]

(ii) Unless sanction is accorded within three months in the case of house building, advances and within one month in the case of other advances, from the date of issue of the certificate of availability of funds from the [1][Administrative Department] this certificate should be considered as having become invalid and a fresh one should be called for.

(iii) The first instalment of a house-building advance or an advance for the purchase of motor car or boat or tent must be drawn within two months, and the first instalment of an advance for the purchase of other conveyances must be drawn within one month from the date of issue of the order according sanction, otherwise the sanction will be considered to have lapsed.

(iv) As soon as it becomes known that any amount, for which certificates or sanctions have been issued is not likely to be drawn, intimation

should be given to the [1][Administrative Department] which will make a further report if any surrender of the grant is advisable.

(v) In each financial year, the [2][Administrative Department], except in cases of real urgency, will stop issuing certificates of availability of funds after 31st January in the case of house- building advances and after 28th February in the case of other advances, so as to ensure that all advances sanctioned in a year are drawn within that year. All certificates and sanctions will lapse on 31st March except sanctions for undrawn installments of house-building advances.

(vi) All advances taken by Government servants for the purposes mentioned in rules 134-441 and special passage advances made in England by the High Commissioner for India *vide* Exception under Rule 142(b)] will be payable with simple interest at such rate as may be fixed by the Governor of Bombay from time to time. The interest will be calculated on accordingly should be recovered in one of more installments, each such installment being not appereciably greater than the installments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid [3][or from the month following the month in which the last installment of principal is repayable, whichever is earlier.]

[4][In the case of Gazetted Officers, who are their own Drawing Officers and in whose case the personal audit is conducted by the Audit Officer, the Audit Officer will calculate the interest due on the advance just after the recovery of last but two instalments of the principal and raise the demand against the officer concerned with the proviso that in case the last two instalments are not paid in time, the amount of interest will increase. In the case of non-gazetted Government Servants where the Head of Office draws and disburses the pay and allowances and makes the recovery, the responsibility for calculation of interest shall rest with the Head of Office. The audit office, will, however, check the correctness of the interest recovered from the non-gazetted Government Servants in post audit. The audit office shall also furnish such particulars as the Head Office may

require for calculation of interest as well as such assistance as he may need.]

Note.- In cases where pay bills for a month are disbursed before the end of the month, an instalment in repayment of an advance received through the pay bill will be taken as having been refunded on the first of the following month, the normal date for the disbursement of pay.

(vii) Advances shall be recovered by deduction from the pay bills of the Government servants concerned in the following number of monthly instalments.-

[5][- - - - - - - - - - - - - - - - - - -]

Motor Car or motor boat advance	36
[6][Motor Cycle or Scooter advances]	[6][55]
Tent advances	36
Other conveyances	12

Note.- The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the Government servant receiving the advance so desires. In the case of advances for the purchase of bicycles, the authority sanctioning the advances may extend up to a maximum of twenty-four, the number of instalments in which an advance should be repaid to Government.

(viii) The repayment of an advance should commence from the first issue of pay after it is drawn except when specifically provided otherwise in these rules.

[7][(ix) In cases, where on account of premature death of a Government servant, it becomes necessary to recover the outstanding balance of an interest-bearing advance sanctioned to a Government servant and/or interest on the amount of such advance by adjustment either against death-cum-retirement gratuity or leave salary actually drawn, after the date of death of the Government servant, no interest should be charged on the amount of advance thus adjusted against death-cum-retirement gratuity/leave salary, if any, beyond the date of death of the Government servant].

1 Substituted by Notification dated 6.6.1969.
2 Added by Notification dated 16.5.1983.
3. Added by Notification dated 24-2-1982.
4. Inserted by Notification dated 17-3-1967.
5. Deleted by Notification dated 28-7-1962.
6. Substituted by Notification dated 1-3-1982
7. Added by Notification dated 12-10-1973.

(i) House-building advances

+[134. Rules regulating advances to Government Servants for the construction and purchase, repairs, etc.

Advances to the Government servants for the construction and purchase of and for repairs to houses shall be regulated by the rules contained in Appendix 26 to these rules.]

+ Substituted by Notification dated 28.7.1972.

135. +[- - - - - - - - - - - - - -]

+ Deleted by Notification dated 28.7.1962.

(ii) Advances for purchase of conveyances

136. Conditions for sanction of advance to Government Servant for purchase of motor car or a motor boat.

An advance to a Government servant for the purchase of a motor car or a motor boat may be sanctioned subject to the following conditions:-

[1][(1) An advance will be given only-

(i) if it is certified by the competent authority that, in his opinion, it will be useful to the public service if the Government servant possesses car or a boat for the performance of his official duties, and

(ii) if the competent authority is satisfied that the Government servant has the capacity to repay the advance.

Note.-The grant of such advance would not *ipso facto* entitle an officer to draw transportation charges for a conveyance under rule 490 of the Bombay Civil Services Rules.]

(2) The total amount to be advanced to a Government servant shall not exceed Rs. 7,500 or four months' pay, or the anticipated price of the car or boat, whichever is least. If the actual price paid is less than the advance taken the balance should be forthwith refunded to Government. [2][The sanctioning authority should furnish to the Audit Officer, the cash receipt and the bill for the purchase of the conveyance for scrutiny that the advance has been utilised for the purchase of conveyance within the prescribed period and that the actual price is not less than the amount of advance. The cash receipt and the bill should be returned to the borrower through the sanctioning authority.]

[3][**Note.-** The actual price should be construed as the price paid by the Government servant as the cost of the car including sales tax, and may include such items which have to be purchased along with the motor car e.g. spare wheel, tyre and a tube; pillion seat in a scooter. Certain accessories e.g. radio in a car, plastic cover which are not essential and which the Government Servant purchases of his own volition, will not be included in the actual price of the car, Insurance and Registration charges are incurred for running of the motor vehicle and cannot be included in the actual price of the car. However, Insurance charges *incurred at the time of purchase* of the motor vehicle may be included in the actual price. The cost of transportation of the conveyance upto the place of duty of the Government Servant concerned at the time of purchase irrespective of the fact whether the transport is arranged by the distributors of the Officer himself and the Octroi charges actually paid may be included in the actual price.]

(3) (a) An officer who is on leave or about to proceed on leave for whom an advance has been approved by Government will not be allowed to draw the advance earlier than a week before the expiry of the leave.

(b) An advance for the purchase of a motor car or other conveyance intended to be drawn in the United Kingdom while the Government servant is on leave outside India should not be granted.

(4) Except for special reasons which should be recorded in writing a fresh advance should not be sanctioned within a period of three years from the date the previous advance was drawn.

Before the drawal of a fresh advance the balance of the outstanding advance together with the interest thereon must be completely repaid.

(5) Except when a Government servant proceeds on leave other than leave on average pay not exceeding four months or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of Government is necessary to the sale by him of a car or a boat purchased with the aid of an advance which has not been fully repaid. If a Government servant wishes to transfer such a car or boat to another Government servant who performs the duties of a kind that renders the possession of a motor car or a motor boat necessary. Government may permit the transfer of the liability attaching to the car or the boat, to the latter, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) In all cases in which a car or boat is sold before the advance received for its purchase from Government has been fully repaid, the sale-proceeds must be applied, so for as may be necessary, towards the repayment of such outstanding balance. When an officer is not in a position to repay to Government immediately on the sale of a car the whole of the outstanding amount, specific sanction of Government should be obtained for its sale and if the insurance has run out in the meantime steps should be taken to renew the insurance. Provided that when the car or boat is sold only in order that another car or boat may be purchased, Government may permit a Government servant to apply the sale proceeds towards such purchase, subject to the following conditions:-

(a) the advance outstanding shall not be permitted to exceed the cost of the new car or boat;

(b) the advance outstanding shall continue to be repaid at the rate previously fixed;

(c) the new car or boat must be insured with a company approved by Government and mortgaged to Government as required by these rules;

[4][(d) the Government servant shall execute a fresh bond prescribed in Financial Rules Form 21-A.]

Note.-It is not permissible for a Government servant to deliver a car which is under mortgage to Government in advance of his receiving the price of it.

(7) An advance for the purchase of a motor car or motor boat for use during the period of deputation may not be granted to a Government servant about to proceed on deputation out of India.

Note 1.-A Government servant may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular Government servant does not exceed the limit within which advances may be given.

Note 2.-(i) A Government servant who draws an advance for the purchase of a motor car or motor boat is expected to complete his negotiations for the purchase, and to pay finally for the car or boat, within one month from the date on which he draws the advance; failing such completion and payment, the full amount of the advance drawn with interest thereon for one month, must be refunded to Government. At the time of drawing the advance, the Government servant will be required to execute an agreement in Fin. R From No. 20 and, on completing the purchase, he will further be required to execute a mortgage bond in Fin. R. Form No. 21, hypothecating the car or boat to the Governor of Bombay as security for the advance. The cost price of the car or boat purchased should be entered in the schedule of specifications attached to the mortgage bond. [2][The agreement, the mortgage bond and the Insurance Policy should be shown to the local audit parties of Audit Office at the time of local inspection.]

[5][Failure to execute a mortage bond in time will render the Government Servant drawing the advance liable to refund forthwith the whole of the amount of advance with interest accrued unless good and sufficient reason is shown to the contrary and the authority mentioned at Serial Numbers 33, 34, or 35 as the case may be in Section 1 on page 29 of the Manual of Financial Powers, 1964, waives the condition prescribed in this regard.]

[6][(ii) A certificate signed by the sanctioning authority to the effect that the agreement in Financial Rules Form No. 20 or 20-A, as the case may be, has been signed by the Government Servant drawing the advance and that it has been examined and found to be in order, should be attached to the bill in which the advance is drawn. The sanctioning authority should ensure that the conveyance is purchased and hypothecated to the Governor as security for the amount advanced to the borrower together with interest thereon in the prescribed form within one month from the date of drawal of the advance.]

[7][(ii)(a) The Government servant to whom an advance is sanctioned for the purchase of conveyance shall produce the registration book of the vehicle within a period of one month from the date of purchase of the vehicle or within two months from the date of drawal of advance, whichever is earlier, to the sanctioning authority, to show that the vehicle purchased by him has actually been transferred in his name by the Competent Authority, failing which he shall be liable to pay a penal interest on the entire amount of advance in accordance with the provisions of rule 124 from the date of drawal of advance to the date of submission of the registration book. In case it is established that the delay in submitting the registration book to the sanctioning authority is not attributable to the Government servant, the penal interest shall not be charged for the late submission of the registration book for the period of such delay.]

(iii) When the advance has been fully repaid, the bond should be returned to the Government servant concerned, duly cancelled,

after obtaining a certificate from the Accountant General of the complete repayment of the advance with interest.

Note 3.- The form of mortgage bond executed by a Government servant drawing an advance for the purchase of a motor car or motor boat provides for insurance against full loss by fire, theft or accident. Insurance on owner driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in the following cases, provided that, in cases falling under clause (a), the borrower agrees to execute a subsidiary bond in Fin. R Form No. 22-

"(a) when the owner of the car undertakes to meet the first Rs. 100 of a claim preferred against an insurance company in the event of an accident".

Or

(b) when the car is not insured against accident for any reason of the year during which it is not in use but is stored in a garage.

[8][The sanctioning authority should furnish to the Audit Officer a certificate that the borrower has comprehensively insured the vehicle for an amount not less than the outstanding amount of advance plus interest thereon, if any, and the Insurance Company has been notified about the interest of Government in the Policy. If insurance is effected on annual basis, the procedure should be repeated every year until advance has been fully repaid to Government.

Explanation.- In cases where the Insurance Company does not issue fresh policy every year and the original one in which the clause as in Fin. R. Form No. 23 already stands inserted is renewed, it is not necessary to repeat the process of obtaining from Government servants letter in Fin. R. Form No. 23 for onward transmission to the insurance Company. The sanctioning authority should however ensure that the original policy has been renewed by the Company and the relevant clause in Fin. R. Form No. 23 already stands included in the original policy and that the Government Servant has insured the vehicle for an amount not less than the outstanding amount of the advance *plus* interest thereon. A certificate to this effect may then be sent to Audit

Officer. In case where a fresh policy is issued every year by the Insurance Company it would be necessary to repeat the process as contemplated in Note 3 above].

Vehicles purchased with the help of an advance from Government should be *ab initio* fully insured according to these Rules. Every Government servant taking advance for the purchase of a vehicle shall get the clause as prescribed in Financial Rule Form No. 23 inserted in all the policies of insurance in respect of a motor car, motor cycle, motor boat and other vehicle purchased by him/her with the help of advance taken from Government. Contravention of these orders will render the officer liable to refund the whole of the amount advanced with interest accrued unless good reason is shown to the contrary [9][and the authority mentioned in column 4 against the serial Nos. 33, 34, or 35, as the case may be, in Section I of the Manual of Financial Powers, 1964, waives the condition prescribed in this behalf.] The amount for which the car or boat is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason, the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the officer should refund the difference to Government. The amount to be refunded must be recovered in not more than three months instalments:

[10][**Note 4.**-Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to Government for the necessary sanction. Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the person were serving directly under Government. In special cases, however the advance may, under special order of Government, may be met from the general revenues of the Government].

Note 5.-Advances for the purchase of motor cars or motor boats to temporary Government servants should not exceed 75 per cent of the purchase price. Such advances should be sanctioned ordinarily only when there is reasonable prospect of the officer continuing in Government employ till the complete repayment of the advance.

Note 6.-This rule does not preculude the grant of an advance after the conveyance referred to in this rule has been purchased, provided application is made within one month of taking delivery or within one month of importation into India. [11][The form of agreement to be executed in such a case as well as in cases where the Government servant after applying for advance locates and purchases the conveyance before the receipt of the advance by raising private loan should be in Financial Rule Form 20-A.]

[12][**Note 7.**- Government servant who is sent on deputation exceeding 12 months out of India or is transferred to a post abroad before an advance drawn by him in India for the purchase of a motor vehicle is completely repaid by him, may at his option, be allowed by the authority who sanctioned the advance, to repay the remaining installments in rupees in India. The Government servant should arrange to remit the amount due by bank draft by 15th of every month in favour of the Accounts Officer in whose books the accounts of the advance in question are kept. A written undertaking shall be obtained from the Officer to this effect and the office to which he is attached abroad informed accordingly. If the draft is not received by Accounts Officer before the end of the month, he should immediately report the matter to the Administrative Department concerned and also to the office abroad where the officer is working for further necessary action. Failure on the part of the officer concerned to remit the bank draft by the due date will constitute default in terms of Rule 124, Bombay Financial Rules, 1959 and render him liable to pay penal rate of compound interest in accordance with the provision of the above mentioned Rule. On return of the officer to India any amount left unrecovered will be deducted as before from his monthly pay bills by the Accounts officer concerned.]

1. **Substituted by Notification dated 1.4.1968.**

2. Added by Notification dated 11.11.1966.
3. Inserted, ibid.
4. Inserted by Notification dated 5.5.1966.
5. Added by Notification dated 24.8.1967.
6. Substituted by Notification dated 11.11.1966.
7. Inserted by Notification dated 19.11.1987.
8. Inserted by Notification dated 11.11.1966.
9. Added by Notification dated 18.1.1968.
10. Substituted by Notification dated 6.4.1964.
11. Added, ibid
12. Inserted by Notification dated 19.9.1967.

+[137. Advance for purchase of motor cycle or scooter.

An advance for the purchase of a motor cycle or scooter may be sanctioned to a Government servant whose substantive pay does not exceed Rs. 1,500 per month. The amount of such advance shall not exceed Rs. 9,000 for a motor cycle and Rs. 7,000 for a scooter or sixteen months' pay or the anticipated price of the vehicle, whichever is the least. If the actual price paid is less than the advance taken, the balance shall be forthwith refunded to Government. The conditions in clause (1), sub-clause (a) of clause (3) and clauses (4),(5),(6) and (7) of rule 136 and the notes thereunder shall, *mutatis mutandis,* apply to the above advance sanctioned under this rule.

Note 1.- In the case of temporary Government servants a permanent Government servant shall stand as surety.

Note 2.-An Auto-cycle may be treated as Scooter for purpose of this rule.]

\+ **Substituted by Notification dated 1.3.1982.**

Rules for advance for purchase of a Tonga and a pair of Horses

138. Advance for the purchase of Tonga and pair of Horses may be sanctioned by Collector.

An advance to a Deputy Collector promoted from the rank of Mamlatdar for the purchase of a tonga and a pair of horses may be sanctioned by the Collector of the District subject to the general rules regulating advance bearing interest and on the following conditions:-

(1) The maximum amount to be advanced shall be (i) Rs. 800 for a tonga and a pair of horses or (ii) two months' pay or (iii) the anticipated price of the tonga and pair of horses, whichever is least.

Note.- For the purposes of these rules "a tonga" means a vehicle drawn by two horses.

(2) If the actual price paid is less than the advance drawn, the balance shall be forthwith refunded to Government.

(3) An Officer, who is on leave or about to proceed on leave and for whom an advance has been sanctioned by the Collector will not be allowed to draw the advance earlier than a week before the expiry of the leave.

(4) The advance shall be repayable in not more than twenty monthly instalments.

(5) Except for special reasons which shall be recorded in writing a fresh advance shall not be sanctioned within a period of five years from date the previous advance was drawn.

Before the drawl of the fresh advance the balance of the outstanding advance together with the interest thereon must be completely repaid.

(6) Except when a Government servant proceeds on leave other than leave on average pay not exceeding four months, or retires from service, or is transferred to an appointment the duties of which do not render the possession of a tonga and horses necessary, the previous sanction of the Collector is necessary to the sales by him of the tonga and horses purchased with the aid of an advance which has not been fully repaid. If the Government servant wishes to transfer the tonga and pair of horses to another Deputy Collector who performs duties of a kind that renders the possession of a tonga and pair of horses, necessary, the Collector may permit the transfer of the liability attaching to the tonga and horses to the latter officer, provided that such officer records a declaration that he is aware that the tonga and horses transferred to him remain subject to the mortgage bond and that he is bound by its terms and provisions.

(7) In all cases in which a tonga with horses is sold before the advance received for the purchase from Government has been fully repaid the

sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance.

When a Deputy Collector is not in a position to repay to Government immediately on the sale of the tonga and horses the whole of the outstanding amount, specific sanction of the Collector should be obtained for the sale provided that, when the tonga and/or one or both the horses is sold in order that another tonga and/or one horse or pair of horses may be purchased, the Collector may permit a Deputy Collector to apply the sale proceeds towards such purchase subject to the following conditions:-

(a) the advance outstanding shall not be permitted to exceed the altered cost of the tonga and pair of horses;

(b) the advance outstanding shall continue to be repaid at the rate previously fixed;

(c) the tonga or horse or horses will be considered to be the property of Government until the advance is repaid.

(8) An officer who draws an advance under these rules must complete his negotiations for the purchase and pay finally for the tonga and pair of horses within one month from the date on which he draws the advance, failing which the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. At the time of drawing the advance, the officer will be required to execute an agreement in Form No. 25 and in completing the purchase he will further be required to execute a mortgage bond in Form No. 24 hypothecating the tonga and pair of horses to the Governor of Bombay as security for the advance. The cost price of the tonga and pair of horses should be entered in the schedule of specifications attached to the mortgage bond.

Note.-When an advance is drawn, the Collector will furnish to the accounts officer concerned a certificate that the agreement in the prescribed form has been signed by the officer to whom the advance has been given and that it has been examined and found to be in order. The Collector should see that the tonga and pair of horses is purchased within one month from the date on which the advance is drawn and should submit the mortgage bond in form 24, promptly to the accounts officer concerned for examination, before final record.

139. Advance to gazetted or non-gazetted Government Servants for the purchase of a means of conveyance other than Motor Car, Motor Boat or a Motor cycle.

An advance may be paid to a gazetted or non-gazetted Government servant not holding a post which would ordinarily be held by a member of an All India Service, for the purchase of a means of conveyance other than a motor car, motor boat or a motor cycle, subject to the following conditions:-

(1) An advance will be allowed only when the appointment held is that specified under the "Explanation" below Bombay Civil Services Rule 490 (A) 1(iv).

Note.-An advance for the purchase of a bicycle may be granted even though the post held does not come within the scope of the "Explanation" below Bombay Civil Services Rule 490 (A)1(iv), if, in the opinion of the competent authority, the possession of a bicycle will add to the efficiency of the Government servant concerned.

(2) The total amount to be advanced to a Government servant shall not exceed two months' salary or Rs. 250, whichever is greater and shall be limited to the anticipated price of the article to be purchased. If the actual price paid be less than the advance taken, the balance must be immediately refunded to Government.

(3) The article purchased with the advance will be considered to be the property of Government until the advance is repaid.

Note 1.-The conditions specified in clauses (4) and (6) of Fin. R. 136 and Note 5 thereunder apply also to this rule.

Note 2.- A Government servant who takes an advance under this rule, should within one month after drawing the advance furnish the head of the office with a Certificate giving full particulars of the conveyance purchased with the advance and the cash receipt obtained for the amount actually paid. In case the conveyance is not purchased within the period mentioned above, the full amount of the advance drawn, with interest thereon, must be refunded to Government forthwith.

+[**Note 3.**-(i) On the completion of the purchase, a mortgage bond shall be executed in Fin. R. Form 42, hypothecating the cycle as

security for the advance. The cost price of the bicycle shall be entered in the schedule attached to the mortgage bond.

(ii) When an advance is drawn the Head of Office will furnish to the Accounts Officer concerned a certificate that the mortgage bond in Fin. R. Form No. 42 has been signed by the Government servant to whom the advance has been given and that it has been examined and found to be in order.]

*[**Note 4.-** Advances for the purchase of bicycles to Government servants in foreign employ including local bodies, may be sanctioned from the funds of the foreign employer. Such advances should be regulated by the same conditions as would apply, if the Government servants were serving directly under Government.]

\+ **Inserted by Notification dated 6.4.1964.**

* **Inserted by Notification dated 28.12.1967.**

+[**139-A. No advance for purchase of any vehicle to temporary Government servant.**

No temporary Government Servant should be granted advance for purchase of any vehicle unless a permanent Government servant stands surety for repayment of such advance and executes a Surety Bond in Form 22-A.]

+ Inserted by Notification dated 16-8-1967.

(iii) Tentage Advances

140. Advances for purchase of tents.

(1) Advances for purchase of tents may be sanctioned to the following touring officers subject to the conditions that (1) the officer at the time the advance is made is actually performing the duties of or has been gazetted to, an appointment in which he is required to provide himself with tents at his own expense and (2) no fresh advance will be drawn so long as any part of a previous one remains unpaid:-

(i) Officers of the Indian Civil Service may be permitted to take advances, three times during their service, viz.-(1) at the commencement of service, (2) after eight years' service, and (3) at any time thereafter which may be convenient to them the

amount of the advance not exceeding Rs. 600 on the first occasion and Rs. 1,000 on each of the other two;

(ii) Deputy Collectors including probationers may be allowed two advances not exceeding Rs. 400 each during their service at intervals of not less than eight years;

(iii) Officers of the Excise Department may be allowed advances not more than three time during their service at intervals of not less than eight years. The advance on each occasion shall not exceed Rs. 1,000 or the substantive monthly pay of the officer whichever is less;

(iv) Officers of the Forest Department may be allowed advances not more than three time during their service, at intervals of not less than eight years, on the following scale:-

	All-India Service and State Service Class I Amount not exceeding	State Service Class II Amount not exceeding
	Rs.	Rs.
Officers under 8 years' service	400	200
Officers of 8 years' service but not exceeding 16 years service	600	300
Officer of 16 years' service and over	800	400

(2) If the actual price paid for the tents is less than the advance taken the balance should forthwith be refunded to Government. At the time of drawing the advance the Government servant, should execute an agreement in Fin. R. Form No. 20 and on completing the purchase, he shall execute a mortgage bond in Fin. R. Form No. 21 hypothecating the tent to the Governor of Bombay as security for the advance.

(iv) Passage Advances to Government servants of non-Asiatic domicile and their families.

141. Rules for payment advance for the purchase of passages by Sea or by Air.

Advances for the purchase of passages by sea or by air may be sanctioned to Government servants of non-Asiatic domicile and their families in accordance with the following rules:-

1. In these rules "family" means a Government servants wife, legitimate children and step-children residing with and wholly dependent upon him.

2. These rules apply only to *gazetted* Government servant's of non-Asiatic domicile holding substantively a permanent post under the administrative control of the Government of Bombay:

   Provided that, in the case of officers who are entitled to passages under Rule 12 of the Superior Civil Services (Revision of Pay, Passage and Pension) Rules, 1924, an advances will be admissible only when they have exhausted their benefits under the above Pay, Passage and Pension Rules.

Note.-An officer's domicile for the purposes of the rules should be determined according to the criteria laid down in Appendix B to Schedule IV of the Superior Civil Services (Revision of Pay, Passage and Pension) Rules, 1924.

3. An advance may be made to a Government servant for the cost of passage by sea or by air from a port or aerodrome in India to a port or aerodrome outside Asia of himself and members of his family and also for the cost of the return voyage or journey. The advance for members of the family will be admissible even though they do not accompany the Government servant on the voyage or journey.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000, whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of thirty-six.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount

outstanding will not exceed the limits mentioned in Rule 4 above. For the purpose of recoveries each advance shall be treated separately.

6. An advance will not be admissible to a Government servant who does not intend returning to duty on the expiry of the leave and the Government servant shall submit with his application for the advance a certificate that he intends to return to duty on the expiry of the leave. The applicant should at the same time certify that he has not taken an advance for the same purpose under the rules regulating the General Provident Fund or any other similar provident fund rules.

7. (a) Advances will be recovered in thirty-six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (b) of this rule, no recovery will be made from a Government servant while he is on leave. A borrower may, however, make repayment in less than thirty-six installments or may repay two or more installments at the same time.

(b) If the Government servant retires, or applies for and receives permission to retire on the expiry of his leave the outstanding balance of the advance will be recoverable at once, but where undue hardship is likely to result from compelling payment in one installment the administrative Department concerned or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government servant at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

(c) The borrower will submit to the audit officer concerned or, if the advance is paid in England, to the High Commissioner for India, within three weeks of the receipt of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages had to be remitted from India to England (or vice versa), the time for submission may be

extended by two months. In the event of failure to comply with this rule, the amount advanced shall be recoverable at once. If the receipts produced are for an amount less than that advanced, the balance shall be recoverable at once.

8. Subject to the conditions of these rules, the High Commissioner may sanction an advance to a Government servant on leave drawing his leave salary in London, for the cost of return passages to India of the Government servant and his family provided no advance for the same journey has been previously made.

9. A Government servant receiving an advance under these rules will on receipt of the advance, sign and deposit with Government an undertaking in Form 31.

II - Other Advances

142. Rules for other advances.

Advances may also be made under the rules specified below in:-

(a) To a Government servant under orders of transfer, up to an amount not exceeding one month's substantive pay [1][or if he is in receipt of officiating pay, the pay that he is in receipt of immediately before transfer, or the pay he will be entitled to after transfer, whichever is less] plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any Government servant who should not ordinarily be of a lower rank than the Principal District Officer in the Department concerned or any authority specifically empowered by Government, in favour of any officer under his control, including himself. The advances should be recorded on the Government servant's last-pay certificate. The advances of pay should be recovered from the pay of the Government servant in three equal monthly installments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full within three months from the date of completion of the journey by the Government servant, or by his family, as the case may be, by deduction from his transfer Travelling Allowance bill or in cash or by deduction from his pay in the pay bill.

[2][The Controlling Officer/Head of the Office should maintain a register in the Financial Rules Form No. 47 in respect of both, the gazetted and non-gazetted officer.]

Note 1. -The advance referred to in this clause is also permissible to a Government servant who receives order of transfer during leave. In such cases advances may be sanctioned by the authority mentioned in this clause. In the case of an officer who is competent to grant an advance to himself while on duty under this clause but receives the orders of transfer while on leave, the advance shall be sanctioned by the Head of the Department. If the Government servant on leave is himself of the status of Head of a Department, the advance shall be sanctioned by Government. In the case of *gazetted* Government servants who draw their leave salary at a place other than the old or the new headquarters and wish to draw the advance *before* they proceed to their new headquarters, the procedure indicated below should be followed. The sanction shall be communicated to the Audit Officer concerned for the issue of necessary instructions to the Treasury Officer concerned to make the payment. In cases of urgent necessity, the Collector of the District where the leave salary of the Officer is being drawn, may require the Treasury Officer to pay the advance, provided it is sanctioned by a competent authority and action is taken as laid down in Treasury Order No. 23.

Note 2.- The power of granting advances to self under this clause should not be exercised by officers in temporary service.

Note 3.-Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who, under Bombay Civil Services Rules 490, follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn. [3][Such an advance may also include charges for the transportation of the personal effects].

Note 4.- When a single lump advance is drawn to cover the travelling expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the officer's family do not actually make or complete

the journey with him. In such a case, the officer should certify on each adjustment bill admitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

Note 5.- The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last pay certificate showing that no advance was drawn at the old station.

Note 6.-Students and candidates of the Public Works Department under orders of transfer may also be granted advances up to an amount not exceeding one month's subsistence allowance plus the travelling allowance, subject to the condition that similar advances previously drawn are completely repaid before fresh advances are paid.

Note 7.-An advance of travelling allowance under this rule may be made by the competent authority to a temporary Government servant without insisting on a surety from a permanent Government servant provided it is restricted only to cover conveyance charges on account of the Government servant concerned, his family and his baggage to the new station and provided further that there is a reasonable prospect of the Government servant continuing in service till the complete repayment of the advance. This does not preclude the sanctioning of advances of pay and travelling allowance to a temporary Government servant on the same basis as for a permanent Government servant provided a surety from permanent Government servant is obtained in the Fin. R. Form No. 32.

[2][**Note 8.-** The officers sanctioning advances of travelling allowance on transfer should forward a copy of the orders sanctioning the advance to the Head of the Office to which the Government servant is transferred. Full particulars of the advances pending for adjustment shall be shown in the Last Pay Certificate of the transferred Government servant.]

[4][**Note 9.-** A Government servant under suspension may be granted an advance of travelling allowance to cover his personal travelling

expenses and daily allowance for the period of journey from his headquarters to the place of inquiry and back for one day of inquiry. However, if the period of inquiry is intimated to the Government servant, then he shall be granted advance for that period as admissible under the rules. In case, the period of inquiry is extended, the daily allowance for that period may be claimed by the Government servant under suspension along with the adjustment bill for the advance drawn by him.]

(b) To any Government servant in the Civil Department.-

(i) on arrival in India on first appointment, of an amount not exceeding two month's substantive pay less the amount of any advance made in England;

Note.- When a Government servant on arrival in India asks for an advance and produces no last pay certificates, an advance may be granted by the Accounts Officer concerned, on the Government servant furnishing a declaration that he has not received any advance from the High Commissioner for India.

(ii) on return from leave other than leave on average pay not exceeding four month's or deputation out of India, not exceeding two month's substantive pay or Rs. 1,000 whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (a) above.

Exception.- Special passage advances made in England by the High Commissioner for India at his discretion to enable officers to return to duty shall be recovered in 36 monthly installments and bear interest at the usual rate for such advances-*vide* Fin. R. 133 (vi).

Note - The advance may be drawn under the orders of the Principal Auditor from any treasury in the Bombay State specified in such orders. Such advance as well as similar advances made in England, are recoverable by monthly instalment of one-third of pay fixed in whole Rupees.

(c) To a Government servant other than an inspecting officer referred to in [5][rule 43 of the Bombay Contingent Expenditure Rules, 1959,] proceeding on tour, an amount sufficient to cover for a month his tour charges and also contingent charges, such as those for the hire of

conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the officer's return to Headquarters or 31st March, whichever is earlier. An advance of travelling allowance to a gazetted officer under this rule is permissible only if his travelling expenses for the particular tour are not likely to be less than [6][Rs. 50] and is subject to the sanction of the competent authority in each case. Officers proceeding to Karachi, Aden, etc., should engage their passages through the office of the Accountant-General. This course will render an advance of travelling allowance unnecessary.

[7][*Explanation.*- The expression "the amount sufficient to cover for a month his tour charges" means that the amount of advance of travelling allowance for a particular tour should not exceed the amount of the actual fare charges both ways together with daily allowance, admissible for likely periods of halt not exceeding thirty days, but excluding the incidental charges if any admissible on that tour.

This restriction should not however, be made applicable to the advances of travelling allowance to Class IV Government servants.]

[8][**Note 1.**- A second advance cannot be made to the same Government servant under this rule until the first one has been accounted for, except in the cases of Government servants from the offices of the Superintending Engineers and Executive Engineers under the control of Irrigation and Power Department and Building and Communication Department and the office of the Director, Maharashtra Engineering Research Institute, Nasik.

To ensure a proper check on the adjustment that is to be carried out in this connection, the sanctioning authority should attach to the orders allowing the advance one of the following certificates-

"(1) Certified that no previous advance is outstanding against Shri. . . . . .

or

(2) Certified that Travelling Allowance Bill of the Officer on tour in respect of the previous advance granted to him has been received and is under scrutiny in my office.

Advances should be sanctioned only if the sanctioning authority gives one of the two certificates mentioned above]

Note 2.- A Police Officer, proceeding outside Indian Waters with a Government passage on duty in connection with extradition and other cases, may be given as advance of an amount sufficient to meet the probable incidental expenses of the journey.

Note 3.-Advances can be sanctioned under this Rule by all Heads of Departments to themselves.

Note 4.-An advance of travelling allowance under this rule may be sanctioned to temporary Government servants by authority sanctioning the tour. The advance should be restricted to one month's pay provided there is a reasonable prospect of Government servant continuing in service till the advance is repaid. This does not preclude sanctioning of an advance on the same basis as for a permanent Government servant, provided surety from a permanent Government servant is obtained in the Fin. R. Form No. 32.

[9][**Note 5.-**The Travelling Allowance advance on tour drawn in the month of March may be adjusted on completion of the tour or by the 30th April whichever is earlier. The existing provision in Rule 142 (c) of Bombay Financial Rules referred to above should however be continued to be followed as hithertofore in respect of advances drawn and journeys performed in other months of the year.]

[10][**Note 6.-** In case the regular Travelling Allowance bill is not submitted within a period of three months from the date of completion of journey by the Government servant to whom a tour advance was given, the amount of advance should be deducted from his monthly pay bill and settled finally.]

[11][The Controlling Officer/Head of Office should maintain a register in the Financial Rules Form No. 47 in respect of both the gazetted and *non-gazetted* officers.]

[12][**Note 7.**-Full particulars of the advances pending adjustment should be shown in the last Pay Certificate]

(d) To a Treasury Officer or District Superintendent of Police, for expenses, connected with a remittance of treasure, to be adjusted when the duty is completed.

(e) For law-suits to which Government is a party.

Note.- The advances mentioned in clauses (c) and (e) are treated as final charges and not as advances recoverable, and are to be drawn and accounted for either as contingent charges or travelling expenses of establishments as the case may be. Advances granted under clause (c) to the Camp Establishment of the Registrar, Co-operative Societies, to Assistant registrars, Special Auditors, Auditors, to Sub-Auditors, to the Weaving Staff, to Agricultural Organisers and their establishment, and to the Special Supervision Officer, Rural Development Inspectors, and their establishment, Assistant rural Development Inspectors, Deputy Director's establishment, District Marketing Inspectors and their establishments, Shikar Officer and his establishment, Chief Marketing Officer's establishment and other such establishment under the Registrar, Co-operative Societies, [9][President, Maharashtra Co-operative Tribunal and his establishments] [13][, the Director of Sugar's Establishment and to the Camp Establishment of the Director of Marketing] need only be adjusted on 31st March every year. Advances to Gazetted and non-gazetted Government servants under clause (c) and advances under clause (e) may be sanctioned by controlling Officers who are competent to sanction the expenditures as a final charge. Advances under clause (e) to non-gazetted Government servants may also be sanctioned by Gazetted Heads of Offices if so authorized by their Controlling Officers, provided the advances are adjusted within one month from the date of drawal of the advances.

(f) The any person either in Government service or not undergoing anti-rabic treatment in accordance with the rules in Appendix 15 to these Rules.

(g) To Sub-Inspectors of Police for the purchase of a sword and scabbard, of an amount not exceeding Rs. 75 in each case or the cost of the

sword and scabbard, whichever is less. Such advances may be sanctioned by an officer not lower in rank than a Superintendent of Police. The advances should be recovered from the pay of the Government servant in three equal monthly installments.

(h) For purchase of provisions to Forest Department subordinate in ranges which are inaccessible during monsoon months and consequently cut off from markets. Such advances are not to exceed two months' substantive pay or Rs. 75, whichever is less, and should be sanctioned by the Chief Conservator of Forests according to the requirements of each case. The subordinates should be asked to produce, as soon as possible, vouchers or any other evidence showing the amount of payments actually made. If it is found that the amount spent is less than that advanced or that the amount has been misapplied, the balance or the total amount as the case may be, should be forthwith refunded to Government. The advances should be free of interest and should be recovered in five equal monthly installments by deduction from pay.

[14][(i) Government servants proceeding on deputation outside India may be granted an advance of pay subject to the following conditions:-

I.	A Government servant in receipt of pay of less than Rs. 500 per month.	An advance of three months' pay provided that-
		(a) The period of deputation is not less than one month.
		(b) The amount of advance is recovered in equal instalments not exceeding twelve.
		(c) In the case of a temporary Government servant surety from a State Government servant is obtained.
II.	A Government servant drawing pay of Rs. 500 and above.	An advance of Rs. 1,500 or one month's pay whichever is more provided that-
		(a) The period of deputation is not less than one month.
		(b) The amount is recovered in monthly installments equal to one-third of the pay the last installment being suitably reduced,if any.
		(c) In the case of temporary Government servants surety from a State permanent Government servant is obtained.]

[15][(j) An advance may be sanctioned on the eve of important festivals to non-gazetted Government Servants on the following terms and conditions:-

(1) The advance may be granted to non-gazetted Government Servants in receipt of basic pay not exceeding [16][Rs. 700 per month] [Basic pay as defined under Bombay Civil Services Rules 9 (39) (a) (i)]. The advance may also be granted to the work charged staff and whole time class IV establishment paid from contingencies, who are likely to continue in Government Service for more than [16][twelve months] from the date of drawal of the advance. The advance is not admissible to casual or part-time employees or those on daily wages.

(2) The advance may not be granted to temporary staff who are not likely to continue in service for a period of at least [16][twelve months] beyond the month in which the advance is drawn.

(3) The advance may be granted only to those Government Servants who are on duty or on leave on average pay or earned leave on full pay at the time the advance is drawn.

(4) The amount of advance shall not exceed [16][Rs. 200 (Rupees two hundred)] or one month's basic pay [as defined under Bombay Civil Services Rule 9(39)(a)(i)], whichever is less. In respect of whole time class IV employees on a consolidated pay, the advance shall not exceed Rs. 75.

(5) The advance shall be recovered in not more than [16][ten] equal monthly instalments, the first installment commencing with the next month's pay bill, i.e. the pay bill of the month following that in which the advance is drawn. The amount of each installment shall be rounded off to the nearest rupee, any balance being recovered in the last installment.

(6) The advance shall be admissible only on one occasion in a [13][financial year] for members of each company serving in a district. The occasions shall be fixed by the Commissioners of Divisions in consultation with the Regional Heads and the Collectors, after taking into consideration the importance

attached locally of such festivals. For Bombay City such occasion shall be fixed by the Chief Secretary to the Government. No Government servant in any office shall get more than one advance in a [13][financial year.]

(7) A second advance shall not be sanctioned till the earlier advance sanctioned has been recovered in full.

(8) The advance shall be drawn and disbursed not earlier than 14 days before the festival in connection with the advance is sanctioned.

(9) Before the advance is sanctioned to temporary staff or work charge establishment or contingency paid staff, sureties from permanent Government servants in the form No. 32 or any other form of security considered adequate by the sanctioning authority shall be obtained. The authorities competent to sanction the advance may, at their discretion dispense with this requirement in the case of temporary staff who have completed 3 years of continuous service and are likely to continue in service till the adjustment of the advance.

(10) The Authorities competent to sanction the advance shall be Deputy Secretaries to Government, Heads of Departments and Regional Heads. The Heads of Departments may redelegate the powers to gazetted Heads of Offices in respect of staff under them.

(11) Authorities sanctioning the advance shall be held personally responsible for ensuring that the advance is fully adjusted in the stipulated manner.

[17][- - - - - - - - - - - -]

(12) [18][The Drawing Officer] should attach to the pay bills "schedule of recoveries" in the revised Financial Rule Form No. 45 and to the main pay bills for April and October a six monthly abstract in the prescribed Form No. 46. When the Drawing officers are not in a position to attach the six monthly abstract to the pay bill as stated above the abstract should be sent by post separately

indicating the details of the relevant pay bill to which it remained to be attached.]

[19][(k) In case of a Government servant, other than a casual or daily rated employee, holding a *gazetted* or *non-gazetted* post in a permanent or temporary capacity, who was in receipt of pay not exceeding Rs. 1,000 per month and who dies while in service (whether on duty or on leave with or without leave salary.) an advance may be sanctioned to his family on the following terms and conditions:-

(i) The amount of advance shall not exceed Rs. 1,000 or three months pay (including personal pay, special pay) whichever is less, provided that the amount so sanctioned does not exceed the estimated payments due to the family as indicated in clause (ii) below.

Note.- The term pay for the purpose of this clause shall mean pay as defined in B.C.S.R. 9(39)(a) and also include dearness pay sanctioned under Government Resolution. Finance Department, No. PEN 1071/221/X, dated the 28th January 1971.

(ii) The advance shall be adjusted against the arrears of pay and allowances including leave salary, death-*cum*-retirement-gratuity, balances in the contributory Provident Fund or G.P. Fund or any other payment due in respect of the deceased Government servant payable to the family.

(iii) The advance shall be adjusted as soon as possible but not later than 6 months from the date of sanction of the advance.

(iv) The sanction of advance shall be communicated to the Audit Officer by the pension sanctioning authority, with full particulars.

[20][(v) Advances paid under these rules should be debited to the head "K-Deposits and Advances-C-Advances-850-Civil Advances, Other Advances, Advances granted to families of deceased Government servants].

(vi) If a Government servant dies while on deputation to foreign service, the advance shall be sanctioned by the parent Department.

Note.-If the pension sanctioning authority is unable to make immediate payment to the family of the deceased Government servant, the pension sanctioning authority is authorised to use, for this purpose, the imprest or other resources available with him. If the imprest or other resources are not sufficient to cover the payment, the pension sanctioning authority should draw the amount from the treasury on a simple receipt in a form similar to Form M.T.R. 44 as provided in rule 540 of the Maharashtra Treasury Rules, and should immediately inform the Audit Officer, as to how the advance should be adjusted.]

[21][(l) An advance may be granted to Government servants to enable them to avail of the leave travel concession on the following terms and conditions, namely:-

(1) The amount of such advance in each case shall not exceed 4/5th of the estimated amount of assistance admissible under the Schedule to Government Resolution, Finance Department, No. TRA-1163/2726-V, dated the 23rd October 1963, as amended from time to time.

(2) Where the Government servant and members of his family avail themselves of leave travel concession separately, i.e. at different times, advance may be drawn separately to the extent of amount admissible under sub-clause (1).

(3) The advance may be drawn for both the onward and return journeys of the Government servant or the members of his family or both at the time of commencement of the onward journey, if the period of leave taken by the Government servant or the period between the commencement and completion of anticipated journey of the members of the family does not exceed 3 months or 90 days.

(4) Where the period of leave or the period of anticipated journey referred to in sub-clause (3) exceeds 3 months or 90 days, the advance may be drawn for the onward journey only.

(5) Where the advance has been drawn for both the onward and return journeys and thereafter it becomes clear at any time before the commencement of the onward journey that the period

of absence either of the Government servant or his family from the headquarters is likely to exceed 3 months or 90 days, then one- half of the advance shall be refunded to Government forthwith.

(6) The advance in respect of a temporary Government servant and his family shall be sanctioned subject to the production by him of surety of a permanent Government servant.

(7) The amount of advance shall be refunded forthwith if the journey is not commenced within 15 days of the grant of advance.

(8) The travelling allowance, claim in adjustment of the advance drawn shall be preferred by the Government servant within one month of the completion of the return journey.

(m) The advance for travelling allowance to Government servants on their retirement shall be sanctioned by the Authorities competent to sanction such advance. The advance shall, however, be sanctioned only in respect of journeys performed during leave preparatory to retirement or during refused leave and not in respect of journeys performed after the date of retirement].

1. **Substituted by Notification dated 2.11.1963.**
2. **Added by Notification dated 24.10.1974.**
3. **Added by Notification dated 6.4.1964.**
4. **Inserted by Notification dated 28.3.1986.**
5. **Substituted by Notification dated 6.4.1964**
6. **Substituted by Notification dated 4.2.1971.**
7. **Added by Notification dated 25.4.1966.**
8. **Substituted by Notification dated 21.6.1971.**
9. **Inserted by Notification dated 6.4.1964.**
10. **Inserted by Notification dated 5.5.1976.**
11. **Added by Notification dated 24.10.1976.**
12. **Inserted, ibid**
13. **Substituted by Notification dated 10.8.1982.**
14. **Inserted by Notification dated 1.4.1964.**
15. **Inserted by Notification dated 11.12.1972.**
16. **Substituted by Notification dated 19.7.1979.**

should also be followed in all other cases in which the rules require that reasons for the grant of special concessions or allowances should be recorded. With a view to avoid the risk of typographical error, and of consequent overpayment and delay, all orders communicating the sanction to expenditure should express the amount sanctioned by them in words and figures.

152. Orders conveying sanction to expenditure must be communicated to the Principal Auditor.

Orders conveying sanction to expenditure must be communicated to the Principal Auditor-

(1) if the order is issued by an authority subordinate to Government to whom the power to sanction has been delegated by that authority;

(2) if the order is issued by an Administrative Department and is one to which the assent of the Finance Department is presumed, the order will be conveyed by the Administrative Department concerned, which will send a copy to the Finance Department;

(3) in other cases the order will be conveyed under the endorsement of the Finance Department, to whom the Administrative Department will send a copy of the order sanctioning expenditure for confirmation and communication to the Principal Auditor.

+[152A. Manuscript signature of the officer issuing the order.

Advance copies or final copies of Government orders in respect of the following items meant for Audit Offices and/or Finance Department should invariably bear manuscript signature of the Officer issuing the order, *[in ink or ball pen]-

(a) Government Resolutions, Memoranda, Letters, Orders, etc. sanctioning expenditure.

(b) Copies of Government Notifications.

(c) Advance copies of Government Order/Notifications regarding appointments, promotions, transfers, etc., of Gazetted Officers, or Orders inflicting punishment other than censure on the Gazetted Officers, or Orders involving issue of fresh pay slips, leave salary, etc.

(d) All other confidential and/or important communications.]

\+ **Inserted by Notification dated 15-6-1968.**

* **Substituted for "in ink" by Notification dated of 11.6.1980.**

153. References to Finance Department.

When an order sanctioning expenditure is issued by an Administrative Department after unofficial reference to the Finance Department previous consultation with which is required under the rules, the order should show that the reference to the Finance Department has been made. It is essential for audit purposes that the Principal Auditor should know that necessary reference to the Finance Department has been previously made.

154. Sanctions accorded by Government to grant of land and alienation of land revenue.

Sanctions accorded by Government to grant of land and alienation of land revenue other than those in which assignments of land revenue are treated as cash payments should be communicated to Principal Auditor in a consolidated monthly return giving the details necessary for enabling the Audit Office to audit the sanctions accorded.

(v) Date of Effects of Sanction.

155. Statutory rules made by the Governor have effect from the date on which they are passed.

Statutory Rules made by the Governor have effect from the date on which they are passed and executive orders issued by the Governor take effect from the date of issue of the dispatch, letter or telegram in which the sanction is conveyed.

A sanction of the State Government or an authority subordinate to it has effect from the date of the orders conveying the sanction in the absence of special provision as to date of effect in the rules, orders or sanctions themselves. The general principal in all such cases should be-

Sanction to any expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term subject to appropriation in such year.

Note.- A sanction would become operative, when, though no appropriation exists in the estimates, the expenditure is provided by reappropriation later on.

156. Retrospective effect not to be given to any proposal without reason.

Retrospective effect should not be given to any proposal for revision of pay except in very special circumstances. Whenever retrospective effect is given to any such proposals, the reasons for the same should invariably be specified in the sanction itself.

(vi) Lapse of Sanction.

157. Sanction not acted upon for a year must be held to have been lapsed.

A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed with necessary provisions in the budget estimates.

Note 1.-This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent of the post or a particular set of Government servants, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Note 2.-The term "year" occurring in this Rule should be interpreted to mean a period of twelve months, provided that, when this period of 12 months goes into the next financial year, funds are allotted in that year to meet the expenditure, and that there is nothing in the wording of the order itself to show that the sanction lapses on a specified date, e.g., the 31st March of that year.

[+][**Note 3.-**This rule does not apply to a sanction for a temporary *[or non-refundable]: Provident Fund advance under the Bombay General Provident Fund Rules and the Contributory Provident Fund Rules (Bombay) which should remain operative for a period of three months from the date of sanction and should be deemed to have lapsed after this period unless it is specifically renewed.]

*[**Note 4.-** The instructions contained in the Note 3 should not apply to the final withdrawals effected in the instalment. In such cases, the

sanction accorded for the final withdrawals from the Provident Fund should remain valid up to the particular date to be specified by the sanctioning authority in the sanction order itself.]

+ **Inserted Notification dated 6-4-1964.**

* **Inserted Notification dated 15-1-1968.**

158. Sanction to an estimate for a public work cease to operate after a period of five years.

The sanction to an estimate for a public work will ordinarily cease to operate after a period of 5 years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving for the year in which the provision is made, the sanction to the estimate.

+[Chapters 13 and 14]

+ **Chapters 13 and 14 were deleted by Notification dated 23-7-1971.**

Chapter 15-Local Funds

183. Definition of "Local Fund."

The expression "Local Fund" denotes-

(1) revenues administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation of filling up of particular appointments, the enactment of leave, pension or similar rules;

(2) the revenues of any body which may be specially notified by Government as such.

The transactions of Local Funds are not included in the public accounts.

Note.-The creation of Local Fund falling under clause (2) above requires the sanction of the Government in the Finance Department.

(i) Receipts and Payments

184. Municipalities ordinarily obliged to place their funds in a government treasury.

Municipalities are ordinarily obliged to place their funds in a Government treasury or a bank or branch bank used as a Government treasury, if there is one in or near the Municipality.

185. No Local fund is allowed to overdraw its balance at its credit.

No Local Fund is allowed to overdraw the balance at its credit and no advance to cover such overdrafts will be sanctioned by Government.

186. A Local Fund Officer or any Government Servant may not use Service stamps.

Service stamps may not be used by a Local Fund Officer or any Government servant acting in a capacity connected with a Local Fund such as President or Secretary of a Local Fund Committee, but service labels may be used on the correspondence of a public officer acting as such even though the correspondence may relate to the affairs of a Local Fund.

Note.-Telegraphic messages, the charges for which are to be borne by Local Funds, should be classed as "Private" and not as "State".

187. Transaction of all local funds to be recorded in the Form used for personal deposits.

The transactions of all local funds, including municipal funds, should be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the cash accounts as Deposits of Local Funds, and not as Personal Deposits.

188. Transaction of each fund to be entered in a separate column.

The transactions of each fund should be entered in a separate column in the treasury register which allows one column for every such fund in the district. Unless the funds are very few in number, it is most convenient to have registers and total for municipal and cantonment funds separate from those of other funds.

(ii) Verification of Balances

189. Balance at the credit of each fund to be verified at the end of the year by the Treasury Officer.

The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Principal Auditor on one side, and the officer or committee administering the fund on the other. The balance on the Principal Auditors' books is the balance acknowledged by Government and the Treasury Officer is required to follow it, and not the local accounts as his standard.

(iii) Miscellaneous

190. Local fund required to pay in advance.

Unless any of the following arrangements has been authorised by Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the fund:-

(a) Payments as made by Government may be charged to the balances of the deposits of the Local Fund in Government books.

(b) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the changes.

(c) Payments may be made a advances from Government funds in the first instance, pending recovery from the Local Fund.

Note.-Local Funds has to pay for medicines supplied and their liability cannot be accurately known till the account of supplies has been received from the Military Department. In cases where such account is not likely to be received by 31st March, the Local Fund is required to pay during March the sum roughly estimated as the value of the medicines. Any over recovery will be readjusted in the new year.

+[190-A. Amount due to Government by a local body.

Any amount due to Government by a local body, including any amount overdue for payment in respect of a loan, is subject to recovery by adjustment from any non-statutory grant payable to it. The authority signing or countersigning a bill for such a grant should see that this Rule is observed as far as practicable.]

\+ **Inserted by Notification dated 16.2.1963.**

191. Administrators of Local Fund.

(1) The Administrators of a Local Fund may, with the permission of Government, make a permanent arrangement for contributing to pensions payable from the general revenues for its permanent employees engaged before 1st October 1939 or for any specified classes of them, by paying to Government a contribution at the rate of one-ninth of the sanctioned salaries of the several appointments;

Provided that-

(a) The contribution must be paid in full at the beginning of each month by cash or cheque to the nearest Government treasury. As the pension contribution is payable on the total sanctioned strength of an establishment, the amount recoverable will be the same every month unless additions and reductions of a permanent nature are made in the establishment. In order to enable such Local Authorities as are situated in remote places from Government treasuries to pay the pension contributions in time, a period of grace for paying pension contributions up to the last day of the month for which the contributions are due will be allowed. Those Local Authorities which make default and fail to pay the contributions within this period should be charged penal interest at the rate of 9 per cent per annum on overdue contributions with effect from the date of expiry of the last day of the month from which the default is made.

(b) In order to enable the Principal Auditor to exercise a proper check over the recovery of the pension contributions from local bodies, the Commissioners of Divisions should furnish the Principal Auditor with statements showing in respect of each local body within their jurisdictions, the various pensionable posts for which pension contribution are paid with their sanctioned scales of pay. In the case of primary school teachers the sanctioned number of posts in each grade (e.g. III year certificate. II year certificate, etc.) should also be stated differentiating between teachers appointed before and after 30th June 1923. Any additions to or reductions in the sanctioned establishment should be simultaneously communicated to the

Principal Auditor by the sanctioning authorities without fail. Whenever a post held by a pensionable employee falls vacant due to death, retirement, etc., and is to be filled by a person who is not eligible for pension, it will be open to the Local Authority to consider such a pensionable post abolished from the date it falls vacant. Pension contribution should then cease to be paid with effect from the date. Similarly, if a pensionable employee joins the Provident Fund of the Local Authority either voluntarily or under compulsion, pension contribution on his behalf should cease to be paid with effect from the date of his joining the Provident Fund. The occurrence of such an event should, however, be promptly communicated to the Accountant-General, by the Local Authority of Government, who will certify to the correctness of the Government, who will certify to the correctness of the changes.

(c) the bills for establishment charges must be subject to audit by Government with a view to ensuring that health certificates have been obtained for new entrants, that the contributions are recovered in respect of the whole sanctioned establishment which is treated as pensionable and that no employee in any month draws more than the amount sanctioned for the appointment held by him.

(d) The contribution on account of the attendance allowances may be paid by the Local Authorities not in advance but in arrears, that is, before the end of the following month. In case of delay, penal interest will be charged at the specified in proviso (a) above.

(2) All persons in the service of the Administrators of a Local Fund for whom pension contribution is paid to Government as stated above, shall be subject to the pension rules laid down in Chapter XI of the Bombay Civil Services Rules, except the rules regulating the grants from the compassionate fund, provided that it shall be open to any person in the service of the Administrators of a Local Fund on the date this rule comes into force to exercise the option of remaining under the pension rule to which he has hitherto been subject. The

intention of exercising this option must be specifically declared within three months from the date this rule comes into force, or if the servant is on leave on that date within the three months of his return from leave. Every servant who does not make such a declaration will become subject to the rules laid down in Chapter XI of the Bombay Civil Services Rules except the rules regulating the grants from the compassionate fund. The option once exercised is final.

Arrears contributions in respect either of individual officers of classes of officer proposed with a view to render past service pensionable, cannot be accepted.

(3) A Local Authority should obtain the approval of Government before sanctioning increased rates of pay to any of its employees, on whose behalf pension contribution is paid to Government, if such higher pay is to count for pension.

Explanations -(i) The term "Local Authority" occurring in this Rule means the Local Authority as defined in Section 2 of the Bombay Primary Education Act, 1923, in the case of Primary School teachers, and in all other cases the Administrators of the Local Funds concerned.

(ii) The term "sanctioned strength" occurring in this Rule means the strength sanctioned or approved by Government for the purpose of the Rule. The Local Authority should obtain the sanction of Government before paying contributions in respect of new posts. Provided that the total sanctioned number of pensionable posts of teachers remains unaltered, the sanction of Government need not, however, be obtained (1) whenever the number of posts of higher grades is increased by a corresponding reduction in the number of posts in lower grades owing to (a) the output of trained teachers deputed for training by the Local Authority with the sanction of the Director of Education, (b) the replacement of unqualified by qualified teachers or (c) the confirmation of temporary qualified teachers, or (2) whenever the number of posts of lower grades is

increased by a corresponding reduction in the number of posts of higher grades owing to the appointment of teachers in the lower grades in vacancies in the higher grades caused by retirement, transfer, resignation, dismissal or death., etc.

Note 1.- The above rule takes effect from 1st April 1932.

Note 2.- In cases of those primary school teachers transferred to local authorities under Section 8(i) of the Primary Education Act 1923, on whose behalf local bodies are paying pension contributions to Government, their dependents will be eligible for the grants from the Compassionate Fund.

+[**Note 3.-** The employees of the Local Fund Service of ex-Hyderabad State from areas transferred to this State after the States Reorganisation who were in service on 5th November 1959, (i.e., the date from which these rules were made applicable to that area) have been similarly given option either to retain the rules by which they were governed or to come over to the Revised Pension Rules, 1950 and also further to opt for the Family Pension Scheme, 1964. Those who failed to exercise the option within the time stipulated for the purpose are deemed to have opted for the Revised Pension Rules, 1950 of this State]

\+ **Inserted by Notification dated 6.2.1968.**

(iv) Audit

192. Classes of accounts of Local Funds.

Item 5 in list II-State list in the Seventh Schedule to the Constitution of India classes as a State subject "Local Government". There is a great variety of account coming under Government audit which, while it does not relate strictly to receipt and expenditure of Government moneys, still does not fall literally within the definition of Local Fund Audit and which would, therefore, in the absence of special arrangements to the contrary, remain subject to audit by the Comptroller and Auditor General of India. Many of these accounts are of such a local nature that their audit should clearly be treated as a State matter, and it has accordingly been declared that such audit is a matter of a local nature within the State concenred. Thus the accounts of Local fund, with the audit of which the State Government are concerned, fall into the following two classes:-

(1) Accounts the audit of which is a State subject in accordance with the provisions of item 5 in list II-State list in the Seventh Schedule to the Constitution of India.

(2) Accounts, the audit of which not being strictly covered by (1) above has been declared to be of State nature, and in respect of which the State Government have to decide the extent of audit necessary and whether it should conducted through Government agency.

***[193. Charging of audit fees.**

All local funds, the accounts of which are audited under Government orders by the Chief Auditors, Local Funds Accounts, shall be charged audit fees on the basis of daily rates for each officer and person included in the party as hereinafter mentioned, unless any of such local funds is specifically exempted from the payment of such fees:-

(i)	Rs. 115 per day for each District Audit Officer,
(ii)	Rs. 90 per day for each Senior Auditor.
(iii)	Rs. 75 per day for each Selection Grade Clerk,
(iv)	Rs. 65 per day for each Junior Auditor.
(v)	Rs. 30 per day for each peon.

Note.- Where grants-in-aid are given to local bodies or funds to meet the cost of audit of their accounts, the amounts of the grants-in-aid should be calculated on the basis of the daily rates specified above.]

* **Substituted by Notification dated 10.12.1979.**

194. List of local bodies account of which fall under class (1) in rule 192.

The following local bodies, the accounts of which fall under class (1) in Rule 192 above and the audit of which is conducted by the Local Fund Audit Department, have been exempted from the payment of audit fees:-

+[(1) The Municipal Councils.

(2) The Zilla Parishads.

(3) The Panchayat Samities.

(4) The School Boards.

(5) The Corporation of the City of Nagpur.

(6) The Nagpur Improvement Trust.

(7) The Village Panchayats.]

\+ **Substituted by Notification dated 15.2.1968.**

195. List of funds and institutions the accounts of which fall under class (2) in rule 192.

The following funds, and institutions the accounts of which fall under class (2) in Rule 192 above and for the audit of which the State Government are responsible, have been exempted from the payment of audit fees:-

(1) Workmen's Compensation.

(2) Ahmednagar Famine Relief Trust Fund.

(3) Presidency War Relief Fund.

(4) Bombay University.

(5) Trust funds under the Director of Education and the officers subordinate to him the accounts of which are audited quinquennially.

(6) The Dhadhar Flood relief Fund, Broach.

(7) The Narbada Flood Relief Fund, Broach.

(8) Mr. Samaldas Parbhoodas, donation of Rs. 1,10,000 for the maintenance of a T.B. Ward at the G.T. Hospital, Bombay.

(9) Monies received from the Hospital Maintenance Fund Committee, Bombay, and from the Hospital Fund.

(10) Endowment funds connected with the Grant Medical College, Bombay.

(11) David Sasson Industrial School, Bombay.

(12) Yeravada Industrial School Sports and Excursions Fund.

(13) Children's Aid Society, Bombay.

(14) Police Ramoshi Fund of the Bombay Suburban District.

(15) Bombay State Soldiers', Sailors' and Airmen's Board, Poona.

(16) Caution Money, Basic Training Centre, Katargam, Dabka.

(17) Caution Money, Training College for Men, Bordi, Thana.

(18) Caution Money, Urdu Training College for Women, Poona.

(19) District Soldiers', Sailors' and Airmen's Boards at Ahmedabad, Baroda, Surat, Ahmednagar, Jalgaon (East Khandesh), Dhulia (West Khandesh), Nasik, Poona, Satara, (North Satara), Sholapur, Kolaba, Ratnagiri, Sangli (South Satara), Kolhapur, and City Soldiers, Sailor and Airmen's Board, Bombay.

(20) Treasurer, Charitable Endowment./s.

(21) Ramoshi Fund.

(22) Minor Port, Kutch.

+[(23)Presiding Officer, First Labour Court, Bombay.

(24) Presiding Officer, Labour Court, Poona].

*[(25) Raja Dinkar Kelkar, Museum, Pune].

\+ **Added by Notification dated 6.4.1964.**

* **Added by Notification dated 18.8.1977.**

+[Chapter 16-Exemption, Repeals And Savings]

196. Repeals and savings.

The Financial Rules under Devolution Rule 37(e) in force in the pre-reorganisation State of Bombay excluding the transferred territories and all other rules corresponding thereto in force in any part of the State immediately before the commencement of these rules are hereby repealed:

Provided that anything done or any action taken in the exercise of the powers conferred by or under the rules so repealed shall be deemed to have been done or taken in the exercise of the powers conferred by or under the corresponding provisions of these rules.

\+ **Substituted by Notification dated 25.8.1966.**

*[197. Exemption.

Where Government is satisfied that the operation of any of these rules causes or is likely to cause undue hardship in the case of any Department, Office, Government servants or class of Government servants, it may, by an order in writing, exempt any such Department, Office, Government servant or class of Government servants from any of the provisions of these rules or may dispense with or relax, the requirements of any rule to such extent and subject to such conditions, if any, for dealing with the case in a just and equitable manner.]

* **Inserted by Notification dated 25.8.1966.**

Appendices

Appendix 1

[See Fin R. 73]

Form A

Form of Indemnity Bond to be executed by an individual

KNOW ALL MEN by These Presents that I . . . . . am held and firmly bound to the GOVERNOR OF BOMBAY (hereinafter referred to as "Governor") in the sum of . . . . . rupees (Rs. . . . . .) to be paid to the Governor , his successors in office or assigns or his or their attorney or attorneys for which payment well and truly to be made I bind myself, my heirs, executors and administrators and assigns by these presents.

Dated the . . . . . day of . . . . . 19.

WHEREAS . . . . . *(hereinafter referred to as "the principal ") has authorised . . . . . to receive on his behalf the amount of his Pay/leave salary/allowance/pension as such . . . . . for the month of . . . . . (hereinafter, referred to as "the said amount").

AND WHEREAS the . . . . . has agreed to pay the said amount to the said . . . . . on behalf of the principal on his agreeing to indemnify the Governor in respect of so much of the said amount received by him from . . . . . for the time being on behalf of the principal as shall be in excess of the amount of the pay/leave salary/allowance/pension to which the principal was entitled up to the date of the payment of the said amount. Now the condition of the above written bond is such that if the said. . . . . his heirs, executors, administrators and assigns shall at all times hereafter refund to the Governor, his successors in office and assigns any moneys which may have been received by him the said. . . . . from the . . . . . on behalf of the principal as shall be in excess of the amount of pay/leave salary/allowance/pension to which the principal was entitled up to the date of payment of the moneys so received then this obligation shall be void and of no effect; otherwise it shall remain in full force and virtue.

Signature of the abovenamed

In the presence of
1.
2.

*Here enter name and designation of the Government servant.

Form B

KNOW ALL MEN by These Presents that we, Messrs . . . . . a firm consisting of the following partners (1) . . . . . of (2) . . . . . of (3) . . . . . of, etc., having its office at . . . . . (hereinafter referred to as "the firm", which expression shall include any future partner or partners of the said firm and the survivor or survivors of them, their executors, administrators and assigns, unless such interpretation shall be excluded by or be repugnant to the context) are held and firmly bound to the GOVERNOR OF BOMBAY (hereinafter referred to as "the Governor") in the sum of . . . . . rupees (Rs. . . . .) to be paid to the Governor, his successors in office or assigns or his or their attorney or attorneys for which payment well and truly to be made we bind ourselves, our heirs, executors, successors and assigns by these presents.

Dated the . . . . . day of . . . . . 19 .

WHEREAS . . . . . (*hereinafter referred to as "the principal") has authorised the firm to receive on his behalf the amount of his Pay/Leave salary/allowance/pension as such . . . . . for the month of . . . . . (hereinafter referred to as "the said amount").

AND WHEREAS the . . . . . has agreed to pay the said amount to the firm on behalf of the principal on the firm's agreeing to indeminify the Governor in respect of so much of the said amount received by the firm from . . . . . for the time being on behalf of principal as shall be in excess of the amount of the Pay/leave salary/ allowance/pension to which the principal was entitled up to the date of the payment of the said amount. Now the condition of the above-written bound is such that if the said firm shall at all times hereafter refund to the Governor, his successors in office and assigns any moneys which may have been received by the firm from the . . . . . on behalf of the principal as shall be in excess of the amount of the Pay/leave

salary/allowance/pension to which the principal was entitled up to the date of payment of the moneys so received then this obligation shall be void and of no effect; otherwise it shall remain in full force and virtue.

Signature of the abovenamed

In the presence of

1.

2.

* Here enter name and designation of the Government servant.

Form C

Form of Indemnity Bond to be executed Registered Company

KNOW ALL MEN by These Presents that we, the . . . . . a company registered under the Indian Companies Act, 1913 (VII of 1913), and having its registered office at . . . . . (hereinafter called "the company" which expression shall unless excluded by or repugnant to the context be deemed to include its successors and assigns), are held and firmly bound to the GOVERNOR OF BOMBAY (hereinafter referred to as "the Governor") in the sum of . . . . . rupees (Rs. . . . .) to be paid to the Governor, his successors in office or assigns or his or their attorney or attorneys for which payment well and truly to be made we bind ourselves, our successors and assigns by these presents.

Dated the . . . . . day of . . . . . 19.

WHEREAS . . . . . *(hereinafter referred to as "the principal") has authorised the company to receive on his behalf the amount of his pay/leave salary /allowance/pension as such . . . . . for the month of . . . . . (hereinafter referred as "the said amount").

And Whereas the . . . . . has agreed to pay the said amount to the company on behalf of the principal on the company's agreeing to indemnify the Governor in respect of so much of the said amount received by the company from . . . . . .for the time being on behalf of the principal as shall be in excess of the amount of the Pay/ leave salary/ allowance /pension to which the principal was entitled up to the date of the payment of the said amount. Now the condition of the above-written bond is such that if the company shall at all times hereafter refund to the Governor, his successors in office and assigns any moneys which may have been received by the company from the . . . . . on behalf of the

principal as shall be excess of the amount of Pay/ leave salary/allowance/pension to which the principal was entitled up to the date of payment of the moneys so received than this obligation shall be void and of no effect; otherwise it shall remain in full force and Virtue.

Signed by . . . . . .for and on behalf of the . . . . . .

In the presence of -
1.
2.
*Here enter name and designation of the Government servant.

[Form D

[See Fin. R. 73(d)]

Form of Bond of Indemnity for drawing pay, pensions, annuities, etc.

THIS INDENTURE made the . . . . . day of . . . . . one thousand nine hundred and . . . . . between . . . . . .

(1) . . . . . .

(2) . . . . . .

(3) . . . . . .

carrying on business in partnership under the style or firm of or . . . . . incorporated under the . . . . . Companies Act and having their registered office at . . . . . .(hereinafter referred to as the firm/company which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors in business under the same or any other style or name) of the one part and the Governor of Maharashtra (hereinafter referred to as the "Governor") of the other part;

WHEREAS the firm/company have been in the habit of receiving on account of their customers pay, pensions, annuities, allowances or other payments from funds administered by or on behalf of the Governor of Maharashtra including pensions payable on behalf of other Governments from the various officials whose duty is to disburse such payments /Accountant

General of . . . . . upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was than alive and in the case of a pensioner also of a certificate of non-employment according to prescribed rules;

AND WHEREAS in order to save time and expense in obtaining payment of such sums the Governor has agreed to allow such payment to be from time to time made as they fall due without requiring the production of the said certificates save a certificate of non-employment according to prescribed rules signed by a representative of the firm/company upon being indemnified by the firm/company against any loss by reason of such payments as aforesaid on account of any person who may at the date of such payment be deceased and upon the firm/company entering into such an agreement as is hereinafter contained which the firm/company has agreed to do;

NOW This Indenture Witnesseth that in pursuance of the said agreement and in consideration of the premises the firm/company for themselves and their successors hereby covenant with the Governor and his successors that so long as the Governor shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as hereinafter provided the firm/company will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm/company may, have received any such payments as afore said communicate the date of such death to the official for the time being responsible for the payments to such deceased person and further that the firm/company will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been received from such disbursing official/Accountant General of . . . . . as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payments as the case may be to which such deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by the death or retirement of any member thereof or the introduction or accession of a new member or members thereof or otherwise howsoever the firm will on every such occasion within seven days after the change shall have occurred give notice in writing to the Governor of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where

any such introduction has taken place will as aoon as may be hereafter on being so required by the Governor procure the new member or members introduced to enter into a fresh Bond in the same form as these presents either or jointly with all the original or remaining members of the firm:

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided:

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the firm/company (or the Governor shall be entitled to determine the arrangement hereby made on giving to the other 14 days' notice in writing in that behalf and on expiration of such 14 days this arrangement shall determined and the liability to firm/company) under the covenant herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate to release the firm/company from their liability under the covenant herein contained in respect of any payments as aforesaid made prior to that date:

PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed rules once in every year furnish to the Governor the officials responsible for the payment of such pension/Accountant General . . . . . a certificate by one of the persons prescribed by the said rules of the life of each pensioner, whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself;

AND FURTHER that nothing herein contained shall be deemed to preclude the Governor or any of the said official whose duty is to make such payments as aforesaid the Accountant General . . . . . from requring the production of certificates in proof of the life of any particular person or persons entitled to receive such payment as aforesaid if the Governor or such official/the Accountant General . . . . . shall deem it necessary nor shall the firm's/ company's arrangement made by those presents be deemed to thereby terminated. In witness whereof the said parties have hereunto set their respective hands and sales the day and year first above written.

N.B.- An incorporated firm executing the bond may delete the words in italics.]

+ Substituted by Notification dated 17.3.1964.

Appendix 2

(See Fin. R. 51)

Indemnity Bond

KNOW ALL MEN BY THESE PRESENTS THAT I, the undersigned *. . . . . .of the late Shri . . . . . .an employee in the . . . . . Department of the Government of Bombay, am held and firmly bound to the Governor of Bombay (hereinafter referred to as "the Governor") in the sum of . . . . . .rupees (Rs. . . . .) to be paid to the Governor, his successors in office or assigns or his or their attorney or attorneys or attorneys for which payment well and truly to be made I bind myself, my heirs, executors, administrators and assigns by these presents.

Dated the . . . . . day of . . . . . 19 .

WHEREAS the said Shri . . . . . (hereinafter referred to as the "deceased") had prior to his death on the . . . . . 19. ., in virtue of his appointment on . . . . . 19 . held and exercised the office of . . . . . .in the . . . . . .Department of the Government of Bombay;

AND WHEREAS the deceased . . . . . in consideration of his appointment had, +[under an agreement dated the . . . . . hereinafter referred to as "the said agreement" inter alia by way of security, delivered to deposited with, and endorsed over to the . . . . . Promissory Notes of the Government of India for . . . . . rupees (Rs. . . . .), particulars of which are set forth and specified in the schedule hereunder written] +[deposited cash to the amount of Rupees (Rs. . . . .) in the Post Office Savings Bank at . . . . . upon the conditions specified in the agreement dated the . . . . . 19. . . . hereinafter referred to as "the said agreement"] +[agreed to deposit with . . . . security to the amount of rupees (Rs. . . . . .);

AND WHEREAS the deceased . . . . . being unable to furnish the required amount of. . . . . rupees (Rs. . . .) at once, had requested and agreed that the said amount be accumulated by deduction from his pay of consecutive monthly instalments each of . . . . . rupees (Rs. . . . .) and that each such instalment until the whole sum of. . . . . rupees (Rs. . . . . .) was completed and there after the whole sum. . . . . rupees (Rs. . . . . .) should be deposited with and retained by . . . . . as security upon the conditions specified in the agreement dated . . . . . hereinafter referred to as "the said agreement";

AND WHEREAS such deductions were made and the amount of . . . . . rupees (Rs. . . . .) was accumulated and deposited with and retained by . . . . . as security] hereinafter referred to as "the said security";

AND WHEREAS by the said agreement dated the . . . . . day of . . . . . 19. . . , it was stipulated that the said security should be and remain with Government or any officer having authority under Government with full power to sell and dispose of or get in the same upon the conditions mentioned therein;

AND WHEREAS the deceased hath well and truly paid applied all sums of money and other property received by him in virtue of his office and rendered true accounts thereof and discharged the duties of his office honestly and to the best of his ability and did not quit or neglect the service of Government, and did otherwise fully conform to the conditions of the said agreement and was entitled to the return of the said security;

AND WHEREAS . . . . . (hereinafter referred to as "the applicant") has applied to the Government of Bombay that the said security should be paid or delivered to the applicant.

AND WHEREAS the Government of Bombay has agreed to $\frac{pay}{deliver}$ the said security to the applicant on his agreeing to indemnify the Governor in respect of such $\frac{payment}{delivery}$;

NOW the condition of the above written bond is such that if from the date the said security is $\frac{pais}{delivered}$; to the applicant, the applicant, $\frac{his}{her}$ heirs executors, administrators and assigns shall at all times hereafter keep fully indemnified and save harmless the Governor, his successors in office and assigns from all actions, suits, demands and claims, whatsoever, which may hereafter be made by any person or persons against the Governor, his successors in office or assigns, in anywise concerning or in regard to or in respect of the said $\frac{payment}{delivery}$ then this obligation shall be void and of no effect; otherwise it shall remain in full force and virtue.

Signature of the above named.

In the presence of -

1*. . . . . .

2*. . . . . *Signatures of witnesses.

Sureties

I. . . . . of. . . . . hereby declare $\frac{myself}{ourselves}$ $\frac{surety}{sureties}$ for the abovenamed that he shall do all that he has above undertaken to do and in case of his making default therein $\frac{I}{we}$ bind $\frac{myself\,/\,my}{ourselves\,/\,our}$ heirs, executors, administrators and assigns, jointly and severally to pay to the Governor the sum of rupees $ . . . . . (Rs. . . . .).

Dated

Signed and delivered in the presence of-

1. . . . . .

2. . . . . .

* Here state relationship to the deceased.

+ **Note** - The required clause should be retained and the other two clauses cancelled.

$ Here enter amount sufficient to cover the amount of security returned.

Appendix 3

(See Fin. R. 51)

Form of Personal Security Bond

KNOW ALL MEN by these presents that I, A.B. of . . . . . am held and firmly bound unto the Governor of Bombay (hereinafter referred to as "the Governor" which expression shall, unless excluded by or repugnant to the context, include his successors in office and assigns) in the sum of rupees. . . . . (Rs. . . . .) to be paid to the Governor for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

WHEREAS the above bounden A.B. was on the . . . . . day of . . . . 19. . . . appointed to and now holds the office. . . . . .in the office of . . . . . .

AND WHEREAS the said A.B. . . . . .by virtue of such office is bound to collect (here describe the nature of the Cashier's/ /Store-Keeper's/Sub-Store-Keeper's/Subordinate's duties) and to keep and render true and faithful accounts of his dealing with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him;

AND WHEREAS the said A.B., has, in pursuance of rule 51 of the Bombay Financial Rules, 1959, been called upon to execute a bond with two sureties in favour of the Governor in the abovementioned sum of rupees. . . . . (Rs. . . . . .) for the due and faithful performance by the said A.B. of the duties of his office, and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffier, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A.B. or of any person or persons acting under him or for whom he may be responsible.

NOW, the condition of the above-written bond is such that if the said A.B., has whilst he has held the said office of. . . . . as aforesaid always duly performed and fulfilled the duties of his said office and if he shall whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every duties thereof respectively and other duties which may from time to time be required of him, while holding any such office as aforesaid and shall duly pay into the Government Treasury at. . . . . all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B., his heirs, executors or administrators shall pay or cause to be paid unto the Government the amount of any loss or defalcation in the accounts of the said. . . . . .within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B., by

the . . . . . such demand to be in writing and left at the office or last known place of residence of the said A.B., and shall also at all times idemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B., in such office as aforesaid, or any such other offices aforesaid, be sustained, incurred, suffered or paid by the Governor by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B., of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A.B., or on the final termination of the service of the said A.B., whether as such. . . . . .as aforesaid, or otherwise, or in the event of the said A.B., ceasing to hold any office, requiring security this bond shall remain with the . . . . . [+][permanently or until it is certain that there is no further necessity for keeping it] for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A.B., or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required:

PROVIDED always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Governor to recover the amount payable under this bond as an arrear of land revenue.

IN WITNESS WHEREOF the said A.B., has hereunto set his hand this . . . . . day of. . . . . 19 .

Signed and delivered by the abovenamed
A.B. in the presence of-

1.

2.

(Signatures)

We. . . . . .hereby declare ourselves sureties for the abovesaid A.B. . . . . .that he shall do and perform all that he has above undertaken to do and perform, and in case of his making default therein, we hereby bind ourselves jointly and severally to forfeit to the Governor the sum of Rs. . . . . .in which the abovesaid A.B., has bound himself, or such other lessor sum as shall be deemed to be sufficient by the . . . *. . . . to cover any loss or damage which the Governor may sustain by reason of such default.

And we agree that the Governor may, without prejudice to any other rights or remedies of the Governor, recover the said sum as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate his suretyship, except upon giving to the said. . . . *. . . . six calendar months' notice in writing of his intention so to do and our joint and several liability under this bond shall continue in respect of all acts, embezzlements, defalcations, mismanagements, neglects, failures, misconducts, defaults, disobedience, omissions and insolvencies on the part of the said . . . . . until the expiration of the said period of six months.

Dated this the . . . . . day of . . . . . 19.

Signature of sureties in the presence of-

1.

2.

(Signatures)

In the presence of-

1.

2.

(Signatures)

*** To be filled in.**

+ Substituted by Notification dated 1.12.1969

Appendix 4

(See Fin R. 65)

Form of agreement for tenancies of Government residences let to private individuals

AN AGREEMENT made the . . . . . day of . . . . 19. . . between GOVERNOR OF BOMBAY (hereinafter called "the Lessor") of the one part and . . . . . (hereinafter called "the Lessee" which expression shall be deemed to include unless the context does not admit, his heirs, executors, administrators and permitted assigns) of the other part.

WITNESSETH as follows :-

1. In consideration of the deposit by the Lessee with the Lessor of the sum of Rs. . . . . and of the rent hereby reserved and of the covenants and conditions hereinafter contained the Lessor hereby demises into the Lessee ALL THAT bungalow and premises within. . . . . know as . . . . . together with the outhouses and servants' quarters attached thereto standing on the land situate. . . . . TO HOLD unto the Lessee upon a monthly tenancy to be computed as commencing on the first day of . . . . . 19. . . PAYING therefor unto the Lessor the monthly rent of Rs. . . . . on the first day of each (succeeding) month (in advance) the first payment of such rent for the first month having been due on the first day of . . . . . .19 .

2. The Lessee covenants with the Lessor as follows :-

   (a) To pay the rent hereby reserved at the time and in manner aforesaid at the office of the Executive Engineer,. . . . . Division (hereafter referred to as "the Executive Engineer") or at such other places. . . . . as the Lessor shall require.

   (b) To pay all rates and taxes for specific services, viz., special sanitary cess, water rates (general and special) whether they are calculated on the rateable value or in accordance with the number of residents or the amount of water supplied and the drainage tax where it exists as a separate entity. All such rates and taxes shall be paid by the Lessee direct to the local body concerned or to the Executive Engineer in addition to the rent of

the demised premises according to the custom prevailing in the locality as the Lessor may decide.

(c) To bear and pay to the . . . . . or other body or company concerned the charges (including the electricity duty) for the electrical energy supplied to the demised premises.

(d) At the Lessee's expense to provide all electric bulbs required for use on the electric installation provided in the demised premises, save in the case of first installation of electric wiring to replace such of the electric bulbs as may fail, fuse or be broken or to keep the electric installation in a clean condition by properly using the fans and fittings.

(e) To keep the demised premises in a clean and sanitary condition and not to allow any refuse to collect in the compound and to abide by all bye-laws, rules and regulations of the Municipality or Cantonment.

(f) Not to make any additions or alterations to the said bungalow or other buildings and premises hereby demised without the sanction of the Executive Engineer previously obtained in writing. All additions or alterations made by the Lessee shall become the property of the Lessor on the termination of this demise and the Lessee shall not be entitled to any compensation therefor provided nevertheless that the Lessor shall be at liberty to call upon the Lessee at the Lessee's expense to remove all additions or alterations made by the Lessee and require the Lessee to restore the said bungalow and premises to the condition in which they were at the time of occupation.

(g) Not to do or permit to be done upon the demised premises anything which in the opinion of the Lessor may be a nuisance or annoyance to or in any way interfere with the quiet and comfort of the occupants of neighbouring properties.

(h) Not to assign these presents nor sublet or underlet the demised premises or any part thereof unless the previous written consent of the Executive Engineer is first obtained.

(i) Not to keep or store upon the demised premises any articles of a combustible or dangerous nature.

(j) To allow the Lessor or his agents or servants to view the demised premises at any time during the day time on receipt of twenty-four-hours' previous notice.

(k) At the Lessees' expense to maintain the garden attached to the said bungalows and premises in good condition and the Lessee shall have the right to the produce thereof.

(l) The Lessee shall not cut down, lop or injure trees or large shrubs without the written permission of the Executive Engineer and the proceeds of the sale of all trees cut down or lopped off shall belong to the Lessor.

(m) At the end or sooner determination of the tenancy hereunder peaceably and quietly to yield up possession of the demised premises to the Executive Engineer on behalf of the Lessor in the same condition in which they were at the commencement of the tenancy fair wear and tear excepted.

(n) To pay the costs of the preparation and completion of these presents in duplicate including stamp and registration charges and the Lessee shall take the original of this lease and the Lessor will keep the duplicate.

3. The Lessor hereby covenants with the Lessee as follows :-

(a) To carry out the usual minor annual repairs such as white-washing, monsoon roof repairs, and repairs to the sanitary and water installation of the demised premises. The Lessor shall not be compelled to do any other repairs or new work whatsoever.

(b) The Lessee paying the rent hereby reserved and observing and performing the conditions hereinbefore contained shall and may peaceably enjoy the demised premises for the term hereby granted without any interruption from the Lessor or any portion lawfully claiming by, from or under the Lessor.

4. Provided always and it is hereby agreed between the parties hereto as follows :-

(a) If and whenever any part of the rent hereby reserved shall be in arrears the same shall be recoverable by the Lessor from the Lessee as an arrear of land revenue.

(b) If the rent hereby reserved shall be in arrear for the space of 30 days whether the same shall have been legally demanded or not or if and whenever there shall be a breach of any of the covenants by the Lessee hereinbefore contained the Lessor may re-enter upon any part of the demised premises in the name of the whole and thereupon the same term hereby granted shall absolutely cease and determine.

(c) The deposit of Rs. . . . . made by the Lessee shall be refunded to him on the termination of this agreement provided that the Lessee has fulfilled all the covenants and conditions thereof and after deduction of any sums which may be due to the Lessor. The deposit if made in cash shall not bear interest.

(d) Any notice to be given to the Lessee shall be deemed to be sufficient and duly served if signed by the Executive Engineer for the time being or other duly authorised officer and addressed to the Lessee and sent by registered post to or left at the demised premises or affixed to any conspicuous part of the demised premises.

IN WITNESS WHERE OF the. . . . . for and on behalf of the governor hath hereunto set his hand and . . . . . has hereunto set his hand the day and year first above written.

Signed by . . . . .
in the presence of-

Signed by. . . . . .
in the presence of-

[+][Appendix 5

(See Fin. R. 51)

Form of Cash Security Bond

KNOW ALL MEN BY THESE PRESENTS THAT, A.B. . . . . am held and firmly bound unto the Governor of Maharashtra (hereinafter referred to as "Governor") in the sum of Rs. . . . . (Rupees . . . .) to be paid to the Government for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators and legal representatives by these presents.

SIGNED and dated this. . . . . day of. . . . . One thousand nine hundred. . . . . .

WHEREAS the above named bounden A.B. (hereinafter referred to as "the Bounden") was on the. . . . . .day of . . . . . 19. . . . appointed to and now holds the office of. . . . . .in the office of. . . . . .

AND WHEREAS the Bounden by virtue of holding such office is bound to collect. . . . . (here describe the nature of the Cashier's/Store-keeper's/Sub-Store-Keeper's /Sub-ordinate's duties) and to keep and render true and faithful accounts of his/her dealings with all property and moneys which may come into his/her hands or possession or under his/her control, such accounts to be kept in the form and manner that may, from time to time be prescribed by a duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him/her.

AND WHEREAS the Bounden has in pursuance of Rule 51 of the Bombay Financial Rules, 1959, delivered to and deposited with . . . . . the sum of Rupees. . . . . (Rupees. . . . . .) in cash as security for the due and faithful performance by the Bounden of the duties of his/her said office and of any other office requiring security to which he/she may be appointed at any time and of other duties which may be required of him/her while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, injury, damage, costs, charges and expenses which the Government may, in any way, suffer, sustain or have to pay, by reason of the misconduct, neglect, oversight or any other act or omission of

the Bounden or of any person or persons acting under him/her or for whom he/she may be responsible.

AND WHEREAS the Bounden has entered into the above bond in the sum of Rs. . . . . .(Rupees . . . . . .) conditioned for the due performance by the Bounden of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him/her and to indemnify the Government against loss from or by reason of the acts or defaults of the Bounden and of all and every other person and persons aforesaid.

NOW THE CONDITION OF THE ABOVE WRITTEN BOND is such that if the Bounden has whilst he/she has held the said office of. . . . . as aforesaid, always duly performed and fulfilled the duties of his/her said office and if he/she shall, whilst he/she shall hold the said office or any other office requiring security to which he/she may be appointed, or in which he/she may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may from time to time be required of him/her while holding any such office as aforesaid, and shall duly pay into the Government Treasury at . . . . . all such money and securities for moneys as are payable or deliverable to Government and shall come into his/her possession or control, by reason of the said office and if the Bounden, his/her heirs, executors, administrators or legal representatives shall pay or cause to be paid unto the Government the amount of any loss or defalcation in the accounts of the said. . . . . .within 24 hours after the amount of such loss and/or defalcation shall have been demanded from the Bounden by the . . . . . .such demand to be in writing and left at the office or last known place of residence of the Bounden and shall also at all times indemnify and keep indemnified and save harmless the Government of from and against all and every loss, injury, damage, actions, suits, proceedings, costs, charges or expenses which has been or shall or may at any time or times hereafter during the service or employment of the Bounden in such office as aforesaid or any such officers aforesaid be sustained, incurred, suffered, brought, filed or commenced or paid by the Government by reason or any act, embazzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the Bounden or of any person or persons acting under him or for whom he may be responsible then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

PROVIDED ALWAYS AND IT IS HEREBY AGREED AND DECLARED by and between the parties hereto that the said sum of Rs. . . . . (Rupees. . . . .) so delivered and deposited as aforesaid shall be and remain with the . . . . . for the time being, as such
(Designation of the Officer)

security as aforesaid with full power to the . . . . . for the time being as occasion shall require,(Designation of the Officer) to apply the said sum of Rupees. . . . . or any part thereof, in and towards the indemnity of the Government or otherwise as aforesaid.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the Bounden or the final termination of service of the Bounden whether as . . . . . as aforesaid or otherwise or in the event of the Bounden ceasing to hold any office requiring security the said sum of Rs. . . . . .(Rupees. . . . . .) shall be retained by the Government for . . . . . months after the Bounden has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring and the said sum or so much thereof as shall then remain in deposit and shall not have been applied or appropriated as aforesaid shall, on the expiration of the said period of. . . . . .months, be returned to the Bounden or his/her heirs and legal representatives as the case may be without interest and this bond shall remain with the . . . . . .for
(Designation of the Officer)

recovering any loss, injury, damage, cost or expenses that may have been sustained, incurred or paid by the Government owing to any act, neglect or default of the Bounden or any such other person or persons as aforesaid and which may not have been discovered until after his/her death or the termination of his/her said service, or ceasing to hold any office for which the security was required:

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Government to take proceeding upon or under this bond against the Bounden or against his/her heirs, executors, administrators or legal representatives after his/her death, in case any breach of conditions of this bond shall be discovered after the return of the said

security and the responsibility of the Bounden or his estate as the case may be, shall all times continue, and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the Bounden in respect of matters aforesaid to the forfeiture of the said sum of Rs. . . . (Rupees. . . .) or any part or parts thereof and that should the said sum be insufficient to indemnify the Government in full or any loss or damage sustained by them in respect of matters aforesaid or any of them the said Bounden shall pay to the Government on demand such further sum as shall be deemed by the . . . . . to be necessary, in addition to the said sum of Rs. . . . . .(Rupees. . . . . .) to cover loss or damage as aforesaid and that without prejudice to any other rights and remedies for recovering the loss or damage as aforesaid it shall be open to the Government to recover such further sum payable as aforesaid as arrears of land revenue.

IN WITNESS WHEREOF the Bounden has hereto set his hand the day and year hereinabove written.

SIGNED AND DELIVERED by the above bounden in the presence of-
. . . . . .]

+ Substituted by Notification dated 1-12-1969.

+[Appendix 6

(See Fin. R. 51)

Form of Cash Security Bond where security taken in cash by Monthly Deduction from pay

KNOW ALL MEN BY THESE PRESENTS THAT I, A.B. . . . . .of . . . . . , am held and firmly bound unto the Governor of Maharashtra (hereafter referred to as "Governor") in the sum of Rs. . . . . .(Rupees. . . . . .) to be paid to the Government for which payment, well and truly to be made, I bind myself my heirs, executors, administrators and legal representatives by these presents.

Signed and dated this. . . . . .day of . . . . . One thousand nine hundred. . . . . .

WHEREAS the abovenamed bounden A.B. (hereinafter referred to as "the Bounden") was on the . . . . . day of. . . . . 19. . . . appointed to and now holds the office of . . . . . in the office of . . . . . .

AND WHEREAS the Bounden by virtue of holding such office is bound to collect. . . . . (here describe the nature of Cashier/Storekeeper's/Sub-Storekeeper's/Subordinate's duties) and to keep and render the true and faithful accounts of his/her dealings with all property and money which may come into his/her hand or possession or under his/her control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him/her.

AND WHEREAS the Bounden has in pursuance of Rule 51 of the Bombay Financial Rules, 1959, delivered to and deposited with. . . . . the sum of Rupees. . . . . .(Rupees. . . . .) in cash by monthly deductions of Rupees. . . . . (Rupees . . . . .) to be made from the salary of the Bounden by the . . . . . (Designation of the Officer) for the time being until the whole of the said sum of Rupees. . . . . (Rupees. . . .) shall have been so delivered and deposited as security for the due and faithful performance by the Bounden of the duties of his/her said office and of any other office requiring security to which he/she may be appointed at any time and of other duties which may be required of him/her while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, injury, damage, costs, charges and expenses which the Government may, in any way, suffer, sustain or have to pay, by reason of the misconduct, neglect, oversight or any other act or omission of the by reason of the misconduct, neglect, oversight or any other act or omission of the Bounden or of any person or persons acting under him/her or for whom he/she may be responsible.

AND WHEREAS the Bounden has entered into the above bond in the sum of . . . . . conditioned for the due performance by the Bounden of the duties of the said office and of other duties appertaining thereto or which may lawfully be required of him/her and to indemnify Government against loss from or by reason of the acts of defaults of the Bounden and of all and every other person and persons aforesaid.

NOW THE CONDITION OF THE ABOVE WRITTEN BOND is such that if the Bounden has whilst he/she has held the said office of. . . . . as aforesaid always duly performed and fulfilled the duties of his/her said office and if he/she shall, whilst he/she shall hold the said office or any other office requiring security to which he/she may be appointed, or in which he/she may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may from time to time be required of him/her while holding any such office as aforesaid or his/her ceasing to hold any office for which the security was required and shall duly pay into the Government Treasury at. . . . . .all such moneys and securities for moneys as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his/her possession or control by reason of the said office and if the Bounden, his/her heirs, executors, administrators or legal representatives, shall pay or cause to be paid into the Government the amount of any loss or defalcation in the accounts of the said. . . . . within 24 hours after the amount of such loss and/or defalcation shall have been demanded from the Bounden by the . . . . . .

(Designation of the Officer)

such demand to be in writing and left at the office or last known place of residence of the Bounden and shall also at all times indemnify and keep indemnified and save harmless the Government of from and against all and every loss, injury, damage, action, suits, proceedings, costs, charges or expenses which has been or shall or may at any time or times, hereafter during the service of employment of the Bounden in such office as aforesaid, or any such offices aforesaid be sustained, incurred, suffered, brought, filed or commenced or paid by the Government by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or

insolvency of the Bounden or of any person or persons acting under him or for whom he may be responsible.

Then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

PROVIDED ALWAYS AND IT IS HEREBY DECLARED by and BETWEEN THE PARTIES HERETO THAT THE SAID SUM OF Rs. . . . . (Rupees. . . . . .) so delivered and deposited as such security as aforesaid with full power to the . . . . . for the

(Designation of the officer)

time being as occasion shall require, to apply the said sum of Rs. . . . . or any part thereof, in and towards the indemnity of the Government or otherwise as aforesaid.

AND IT IS HEREBY FURTHER AGREED THAT, in the event of the death of the Bounden or on the final termination of service of the Bounden whether as. . . . . as aforesaid or otherwise or in the event of the Bounden ceasing to hold any office requiring security the said sum of Rs. . . . . (Rupees . . . . . .) shall be retained by Government for . . . . . months after the Bounden has either died while holding the said office or has quitted the said office or has ceased to hold any office requiring security and the said sum or so much thereof as shall then remain in deposit and shall not have been applied or appropriated as aforesaid shall on the expiration of the said period of . . . . . months, be returned to the Bounden or his/her heirs and legal representatives as the case may be, without interest and this bond shall remain with the . . . . . .

(Designation of the Officer)

for recovering any loss, injury, damage, costs, or expenses that may have been sustained, incurred or paid by the Government owing to any act, neglect or default of the Bounden or any such other person or persons, as aforesaid and which may not have been discovered until after his death or the termination of his/her said service, or ceasing to hold any office for which the security was required.

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this bond against the Bounden or against his/her heirs,

executors, administrators or legal representatives after his death in case any breach of conditions of this bond shall be discovered after the return of the said security and the responsibility of the Bounden or his estate as the case may be, shall at all times continue, and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED FURTHER that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the Bounden in respect of matters aforesaid to the forfeiture of the said sum of Rs. . . . . .(Rupees. . . . . .) or any part or parts thereof and that should the said sum be insufficient to indemnify the Government in full, for any loss or damage sustained by them in respect of matters aforesaid or any of them the Bounden shall pay to the Government on demand such further sum as shall be deemed by the . . . . . to be necessary in addition to the said sum of Rs. . . . . (Rupees. . . . . .) to cover loss or damage as aforesaid and that without prejudice to any other rights and remedies for recovering the loss or damage as aforesaid it shall be open to the Government to recover such further sum payable as aforesaid as arrears of land revenue.

IN WITNESS WHEREOF the Bounden has hereto set his/her hand the day and year hereinabove written.

SIGNED AND DELIVERED by the
above bounden in the presence of -
. . . . .]

[+] **Substituted by Notification dated 1.12.1969.**

Appendix 7

(See Fin. R.51)

Form of Security Bond, where Securities mentioned in Financial Rule 51(3)(a) are taken as Security

KNOW ALL MEN by these presents that I, A.B. . . . . am held and firmly bound unto the Governor of Bombay (hereinafter referred to as "Governor") in the sum of rupees. . . . . (Rs. . . . .) to be paid to the Governor for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS, the above bounden A.B. . . . . was on the . . . . day of . . . . . 19. . . . .appointed to and now holds the office of . . . . . .in the office of . . . . . .

AND WHEREAS the said A.B. . . . . by virtue of such office is bound to collect. . . . . .(here describe the nature of the Cashier's/Store-keeper's/Sub- Store-keeper's /Subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A.B. . . . . has, in pursuance of rule 51 of the Bombay Financial Rules, 1959, delivered to and deposited with the *. . . . . .for the time being +. . . . to the amount of rupees $. . . . . .(Rs. . . . .) and bearing No. $. . . . . of . . . . . duly endorsed in favour of the *. . . . . for the time being as security for the due and faithful performance by the said A.B. . . . . of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A.B. . . . . or of any person or persons acting under him or for whom he may be responsible.

NOW, the condition of the above written bond is such that if the said A.B. . . . . has whilst he has held the said office of. . . . . as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfil all and every the duties thereof respectively and other duties which may from time to time be required of him, while holding any such office as aforesaid and shall duly pay into the Government Treasury at . . . . . all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers

and other property which shall come into his possession of control by reason of the said office and if the said A.B. . . . . .his heirs executors or administrators shall pay or cause to be paid unto the Governor the amount of any loss or defalcation in the accounts of the said. . . . . .within 24 hours after amount of such loss or defalcation, shall have been demanded from the said A.B. . . . . by the . . . . . .such demand to be in writing and left at the office or last known place of residence of the said A.B. . . . . and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. . . . . .in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Governor by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. . . . . .or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said *. . . . . for rupees. . . . . .(Rs. . . . .) so delivered and deposited as aforesaid or such other securities mentioned in Financial Rule 51(3)(a) of the same amount as the said + ... for the time being may consent, from time to time, to accept and receive in lieu of or exchange for the same or which the + ... for the time being may require the said A.B. . . . . .to deposit as additional security to make up the amount of the original security under this bond and the interest thereof shall be and shall remain with the +. . . . . for the time being, as such security as aforesaid, with full power to the+. . . . . for the time being, as occasion shall require to sell and dispose of the said*. . . . . for rupees. . . . .(Rs. . . . .) or a sufficient portion thereof and to apply the proceeds thereof with the interest already accrued thereon in and towards the indemnity as aforesaid of the Governor or otherwise as aforesaid, but that nevertheless the interest accruing on the said *. . . . may in the meantime be paid over to the said A.B. . . . . as and when the same shall be realised if the +. . . . . for the time being, shall think fit to do so.

AND IT IS HEREBY FURTHER AGREED THAT in the event of the death of the said A.B. . . . . or on the final termination of the service of the said

A.B. . . . . whether as such. . . . . as aforesaid, or otherwise or in the event of the said A.B. . . . . ceasing to hold any office requiring security the said*. . . . . for rupees. . . . . (Rs. . . . .) or such other securities as may have been substituted therefor or added thereto and this bond shall remain with the +. . . . . for the time being [1][permanently or until it is certain that there is no further necessity for keeping it] for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A.B. . . . . or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required:

Provided always that the return at any time of the said *. . . . . or of any securities substituted therefor or added thereto as aforesaid shall not be deemed to affect the right of the Governor to take proceedings upon or under this bond against the said A.B. . . . . or against his heirs, executors, administrators or legal representatives after the death, in case any breach of the conditions of this bond shall be discovered after the return of the said *. . . . . or the securities substituted therefor or added hereto as aforesaid and the responsibility of the said A.B. . . . . shall at all times continue, and the Governor shall be fully indemnified against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B. . . . in respect of the matters aforesaid, to the forfeiture of the sum for which this bond is executed and that should the sum realized by sale, under the power aforesaid, of the said *. . . . . or the securities substituted therefor or added thereto be insufficient to indemnify the Governor in full for any loss or damage sustained by him in respect of the matters aforesaid, the A.B., ... shall pay to the Governor on demand such further sum as shall be deemed by the +. . . . . for the time being to be necessary in addition to the sum realized by sale as aforesaid to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Governor to recover such further sum payable as aforesaid under this bond as an arrear of land revenue.

In Witness Whereof the said A.B. . . . . has hereunto set his hand this. . . . . day of. . . . . 19. . . .

Signed and Delivered
by the abovenamed
A.B. . . . . in the presence of-

(Signature)

1.
2.

* Designation of the Officer be filled in.
+ Description Security to be filled in.
$ Full particulars to be filled in.

1 **Substituted by Notification dated 1.12.1969.**

Appendix 8

(See Fin. R. 51)

Form of Security Bond where Deposits in Post Office Savings Bank are taken as Security

KNOW ALL MEN by these presents that I, A.B. . . . . of . . . . am held and firmly bound unto the Governor of Bombay (hereinafter referred to as "Governor") in the sum or Rupees. . . . . (Rs. . . .) to be paid to the Governor for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS the above bounden A.B. . . . . was on the . . . . . day of. . . . . .19 appointed to and now holds the office of . . . . . in the office of . . . . . .

AND WHEREAS the said A.B. . . . . .by virtue of such office is bound to collect.. . . . . .(here describe the nature of the Cashier's /Store-keeper's /Sub-Store-keeper's /Subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A.B.. . . . . .has, in pursuance of rule 51 of the Bombay Financial Rules, 1959, delivered to and deposited with the *. . . . . .for the time being, the Post Office Savings Bank Pass Book

No. . . . . .of him the said A.B.. . . . . .duly endorsed in favour of the * . . . . . .for the time being, and showing a sum of rupees. . . . . .(Rs.. . . . . to the credit of the said A.B.. . . . . in the Postal Savings Bank at . . . . . .as security for the due and faithful performance by the said A.B.. . . . . of the duties of his said office, and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him, while holding any such office as aforesaid and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A.B . . . . . or of any person or persons acting under him or for whom he may be responsible.

NOW the condition of the above written bond is such that if the said A.B.. . . . . has whilst he has held the said office of . . . . . .as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him, while holding any such office as a aforesaid and shall duly pay into the Government Treasury at . . . . . .all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B.. . . . . his heirs, executors or administrators shall pay or cause to be paid unto the Governor the amount of any loss or defalcation in the accounts of the said. . . . . within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B. . . . . such loss or defalcation, shall have been demanded from the said A.B. . . . . by the . . . . . such demand to be in writing and left at the office or last known place of residence of the said A.B. . . . . and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which

has been or shall or may at any times or time hereafter during the service or employment of the said A.B. . . . . in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Governor by reason of any Act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

PROVIDED ALWAYS and it is hereby declared and agreed that the said Post Office Savings Bank Pass Book and all moneys for the time being standing to the credit of the said A.B. . . . . in the Post Office Saving Bank at . . . . . and the interest on all such moneys shall be and shall remain with and at the disposal of the *. . . . . .for the time being, as such security as aforesaid with full power to the *. . . . . .for the time being, as occasion shall require to withdraw from the said Postal Saving Bank the money deposited therein and for the time being to the credit of the said A.B. . . . . .and the interest thereon or so much thereof as shall be required, and to apply the same in and towards, the indemnity as aforesaid of the Governor otherwise as aforesaid, but that nevertheless the interest accruing on the said moneys may in the meantime be paid over to the said A.B. . . . . .as and when the same shall be realised, if the . . . . . .for the time being, shall think fit to do so.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A.B. . . . . or on the final termination of the service of the said A.B. . . . . whether as such . . . . . as aforesaid, or otherwise or in the event of the said A.B. ceasing to hold any office requiring security the said Postal Savings Bank Pass Book and the moneys for the time being to the credit of the said A.B. . . . . .in the said Postal Savings Bank and this bond shall remain with and at the disposal of the *. . . . . for the time being [1][permanently or until it is certain that there is no further necessity for keeping it] for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A.B. . . . . or any such other person or persons as aforesaid and which may not have been discovered until after his death or the

termination of his said service or his ceasing to hold any office for which the security was required.

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect the right of the Governor to take proceedings upon or under this bond against said A.B. . . . . or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the returning of the said security and the responsibility of the said A.B.. . . . . shall at all times continue, and the Governor shall be fully indemnified against all such loss or damage as aforesaid at any time:

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B.. . . . . in respect of the matters aforesaid to the forfeiture of the sum for which this bond is executed and that should the said sum be insufficient to indemnify the Governor in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A.B.. . . . . shall pay to the Governor on demand such further sum as shall be deemed by the *. . . . . for the time being, to be necessary, in addition to the said sum of rupees . . . . . (Rs.. . . . . .) to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Governor to recover such further sum payable under this bond as aforesaid as an arrear of land revenue.

IN WITNESS WHEREOF the said A.B. . . . . .has hereunto set his hand this. . . . . day of. . . . . .19 . . . . .

Signed and Delivered
by the abovenamed A.B.
. . . . . .
. . . . . .
in the presence of-

1.
2.

(Signature)

* Designation of the Officer to be filled in.

1. **Substituted by Notification dated 1-12-1969.**

Appendix 9

(See Fin. R. 51)

Form of Fidelity Guarantee Policy

THE. . . . . .INSURANCE COMPANY, LIMITED

Chief Office

First Premium Rs.
Annual Premium Rs.
Sum Guaranteed Rs.

WHEREAS. . . . . .(hereinafter called the "Servant") is in, or about to be taken into, the employment of the Government of Bombay (hereinafter called the "Government") in the capacity of. . . . . and has, with the consent of the Government, applied to the . . . . . .Insurance Company, Limited (hereinafter called the "Company"), to guarantee his honest and faithful accounting for all moneys, stores, stamps or any other property received by, or entrusted to him, in such capacity.

2. AND WHEREAS the sum of Rupees. . . . . has been paid to the Company as the premium or consideration for such guarantee commencing from the date of this Agreement and terminating on the thirty-first day of March.

3. NOW, THEREFORE, this Agreement witnesseth that in consideration of the premises, and during the period commencing and terminating as aforesaid, and afterwards during each succeeding year from the first day of April of each year, in respect of which the annual premium as abovestated shall, before or on the 20th day of April, be paid to the Company, and the Company shall consent to receive the same, the Company doth hereby guarantee to Government, that the Servant shall, during the subsistence of this Agreement honestly and faithfully account to Government for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of Government, and the Company guarantees, to the extent hereinafter mentioned, to indemnify Government against all loss, injury, or damage in such moneys, stores, stamps, or other property which the Government may in any way suffer or sustain by any act or acts of default, negligence, oversight, fraud, misconduct or dishonesty

of the Servant committed during the period for which the aforesaid premium has been paid by the Servant:

4. PROVIDED THAT the sum recoverable under this Agreement shall in no case exceed Rupees.. . . . . .

5. The Company reserves the right to insist upon prosecution of the Servant in the event of his dishonesty.

Dated at. . . . . .this . . . . . .day of. . . . . .
Nineteen hundred and. . . . . .

Signed on behalf of the . . . . . .Company.

Appendix 10

(See Fin. R. 48)

Indemnity Bond

KNOW ALL MEN BY THESE PRESENTS that we, ... [1] the undersigned (hereinafter referred to as "the obligors") acknowledge ourselves jointly and severally bound to the Governor of Bombay (which expression shall include his successors and assigns) in the sum of Rupees. . . . . (Rs.. . . . . .) to be paid to the Governor of Bombay for which payment well and truly to be made we bind ourselves jointly and severally and our heirs, executors and administrators by this bond.

Signed this . . . . . .[2]day of . . . . . .19 .

WHEREAS one. . . . . [3] (hereinafter referred to as "the deceased") had prior to his death on the . . . . . day of. . . . . 19. . . . undertaken a contract in the office of . . . . . in the . . . . . Department of the Government of Bombay by an agreement dated . . . . . day of . . . . . 19 . . . . .and made between the Governor of Bombay and the deceased;

AND WHEREAS the deceased in pursuance of the said agreement had deposited with . . . . . .[4]the sum of Rupees . . . . . .(Rs. . . . .)[5] Government Securities of the value of. . . . . (hereinafter referred to as the security deposit);

AND WHEREAS by the said agreement it was stipulated that the said security deposit should be and remain with the Governor of Bombay or any officer having authority under Government with full power to sell and dispose of or get in the same upon the conditions mentioned therein;

AND WHEREAS the deceased had fully conformed to the conditions of the said agreement and performed the contract and was entitled to the return of the said security deposit;

AND WHEREAS. . . . . .[6] [hereinafter referred to as "the claimant(s)"] has(ve) applied to the Governor of Bombay that the said security deposit should be paid/delivered to him (them) as the rightful legal heir(s) of the deceased;

AND WHEREAS the Governor of Bombay has agreed to $\frac{pay}{deliver}$ the said security deposit to the claimant(s) on the obligors' agreeing to indemnify the Governor of Bombay in respect of such $\frac{payment}{delivery}$;

NOW, the condition of the above-written bond is such that if from the date the said security deposit is $\frac{paid}{delivered}$ to the claimant(s) the obligors jointly and severally their heirs, executors and administrators shall at all times hereafter keep fully indemnified and save (harmless the Governor of Bombay from all section, suits, demands and) claims whatsoever which may hereafter be made by any person or persons against the Governor of Bombay in any wise concerning or in regard to or in respect of the said $\frac{payment}{delivery}$ then this bond shall be void and of no effect; otherwise it shall remain in full force.

Signed and delivered by the abovenamed obligors in the presence of-

*(1). . . . . .
*(2). . . . . .

* Signatures of witnesses.

1. Names of the claimant(s) and the two sureties.
2. Date of execution.
3. Name of the deceased contractor.
4. Name of the Officer.

5 Describe correctly the nature of the deposit.

6 Name of the applicant(s) and his (their) relationship to the deceased.

Appendix 11

(See Fin. R. 51)

Form of Security Bond

(Fidelity Bond Deposited as Security)

1. KNOW ALL MEN by these presents that I, A.B. . . . . of . . . . . am held and firmly bound unto the Governor of Bombay (hereinafter referred to as "the Government") in the sum of rupees . . . . . .(Rs.. . . . . .) to be paid to the Government for which payment well and truly to be made I bind myself, my heirs, executors, administrators and legal representatives by these presents.

Signed under my hands this . . . . . day of. . . . . 19. . .

2. WHEREAS the above bounden A.B.. . . . . was on the . . . . . day of . . . . . 19. . . . . , appointed to and now holds the office of . . . . . in the office of. . . . . .

AND WHEREAS the said A.B. . . . . by virtue of such office is bound to collect. . . . . (here describe the nature of the cashier's/store-keeper's/sub-store-keeper's/subordinate duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

3. AND WHEREAS the said A.B.. . . . . .has, in pursuance of rule 51 of the Bombay Financial Rules, 1959, delivered to and deposited with. . . . . .a fidelity bond issued by . . . . . .Company for the abovementioned sum of Rs. . . . . (Rupees. . . . . .) as security for the due and faithful performance by the said A.B. . . . . of the duties of his said office and of any other office requiring security to which he may be appointed at any time and of other duties

which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Government against all loss, damage, costs, injury or expenses which the Government may, in any way, suffer, sustain or pay by reason of the misconduct, neglect, oversight or any other act or omission of the said A.B.. . . . . or of any person or persons acting under him or for whom he may be responsible.

4. AND WHEREAS the said A.B.. . . . . has entered into the above bond in the penal sum of Rs. . . . . conditioned for the due performance by him the said A.B. . . . . .of the duties of the said office aforesaid and of other duties appertaining thereto or which may lawfully be required for him and to indemnify the Government, and the servants of the Government against loss from or by reason of the acts or defaults of the said A.B.. . . . . and of all and every the person and persons aforesaid.

5. NOW, the condition of the above-written bond is such that if the said A.B. . . . . has whilst he has held the said office of . . . . . as aforesaid always duly performed and fulfilled the duties of his said office and if he shall, while he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid and shall duly pay into the Government treasury at . . . . . .all such money and securities for money as are payable or deliverable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B. . . . . his heirs, executors, or administrators or his legal representatives shall pay or cause to be paid unto the Government the amount of any loss or defalcation in the accounts of the said . . . . . .within 24 hours after the amount and of such loss of defalcation shall have been demanded from the said A.B. . . . . by the . . . . . such demand to A.B. . . . . and shall also at all times indemnify and save and keep harmless the Government from all and every loss, injury, damage, actions, suits, proceedings, costs, charges and expenses, which have been or shall or may at any time or time hereafter during the service or employment of the said A.B. . . . . in such office as

aforesaid or any such other offices aforesaid be sustained, incurred, suffered, brought, sued or commenced or paid by the Government by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. . . . . or of any person or persons acting under him for whom he may be responsible then the above-written bond shall be void and of no effect, otherwise the same shall be and remain in full force:

6. PROVIDED ALWAYS and it is hereby declared and agreed by and between the parties hereto that the said fidelity bond No. . . . . so delivered and deposited as aforesaid shall be and remain at the disposal of the said officer (for the time being or the Government) as and for part and additional security over and above the above-written bond to the Government for the indemnity and other purposes as aforesaid, with full power to the Government or the servants of the Government duly authorised in that behalf to obtain and receive payment of the sum or sums of money recoverable or to be received upon or by virtue of the said fidelity bond or a sufficient portion thereof and all benefits and advantages thereof and to apply the same in and towards the indemnity as aforesaid of the Government or the servants of the Government as the case may require.

7. AND IT IS HEREBY FURTHER AGREED and declared by and between the parties hereto that the said A.B.. . . . . shall keep the fidelity bond issued by the said company in full force by payment of the premia as and when they fall due and by otherwise confirming to the rules of the said company relating thereto:

8. PROVIDED ALWAYS that the cancellation or lapse at any time of the said fidelity bond shall not be deemed to affect or prejudice the right of the Government to take proceedings upon or under this said bond against the said. . . . . in case any breach of the conditions of this bond shall be discovered after the cancellation or lapse of the said fidelity bond but the responsibility of the said A.B. . . . . shall at all times continue and the Government shall be fully indemnified against all such loss or damage as aforesaid at any time:

PROVIDED further that nothing herein contained nor in the fidelity bond so deposited shall be deemed to limit the liability of the said A.B.. . . . . in respect of matters aforesaid to the forfeiture of the

said sum of Rs. . . . . or any part or parts thereof and that shall the said sum be insufficient to indemnify the Government in full for any loss or damage sustained by them in respect of matters aforesaid or any of them the said A.B.. . . . . shall pay to the Government on demand such further sum as shall be deemed by. . . . . to be necessary, in addition to the said fidelity bond of Rs. . . . . to cover such loss or damage as aforesaid and that the Government shall be entitled to recover such further sum payable as aforesaid in any manner open to them.

Signed and Delivered by
the abovenamed A.B.
in the presence of-

1.
2.

Signature.

Appendix 12

(See Fin. R. 51)

Form of Security Bond, where Postal Life Insurance Endowment Assurance Policy is taken as Security

KNOW ALL MEN by these presents that I, A.B.. . . . . .of . . . . . am held and firmly bound unto the Governor of Bombay (hereinafter referred to as "the Governor") in the sum of rupees. . . . . (Rs.. . . . . .) to be paid to the Governor for which payment well and truly to be made. I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS the above bounded A.B. . . . . was on the. . . . . day of . . . . . .19 appointed to and now holds the office of . . . . . in the office of. . . . . and whereas the said A.B.. . . . . by virtue of such office is bound to collect. . . . . (here described the nature of the cashier's/store-keeper's/sub-store- keeper's/subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may

come into his hands or possession or under his control, such accounts to be kept in the form and manner that may from time to time, be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A.B. . . . . has, in pursuance of rule 51 of the Bombay Financial Rules, 1959, delivered to and deposited with the *. . . . . .for the time being a postal life insurance endowment assurance policy for the amount of rupees . . . . . (+. . . . . Rs. . . . . .The surrender value whereof on this date is Rs. . . . . and bearing No. +. . . . . hereinafter called "the said policy") duly assigned in favour of the . . . . . for the time being along with the premium receipt book in respect of the said policy as security for the due and faithful performance by the said A.B.. . . . . of the duties of his said office, and of any other office requiring security to which he may be appointed at any time and of other duties which may be required of him while holding any such office as aforesaid and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A.B. . . . . or of any person or persons acting under him or for whom he may be responsible.

NOW, the condition of the above-written bond is such that if the said A.B.. . . . . has whilst he has held the said office of. . . . . as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office requiring security to which he may be appointed, or in which he may act, always duly perform and fulfill all and every duties thereof respectively and other duties which may from time to time be required of him while holding any such office as aforesaid and shall duly pay into the Government Treasury at. . . . . all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B. . . . . .his heirs, executors or administrators shall pay or cause to be paid unto the Governor the amount of any loss or defalcation in the account

of the said . . . . . within 24 hours after the amount of such loss or defalcation shall have been demanded from the said A.B. . . . . by the . . . . . such demand to be in writing and left at the office or last known place of residence of the said A.B. . . . . and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any time or time hereafter during the service or employment of the said A.B.. . . . . in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Governor by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. . . . . or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force: PROVIDED ALWAYS and it is hereby declared and agreed that the said policy so delivered and deposited as aforesaid shall remain with the . . . . . .* . . . . . for the time being, as such security as aforesaid, with full power to the . . . . . *. . . . for the time being, as occasion shall require, to realise from the Postal Authorities or otherwise recover the amount for the time being of the surrender value of the said policy and to apply the proceeds thereof, or any part thereof in and towards the indemnity as aforesaid of the Governor or otherwise as aforesaid.

AND IT IS HEREBY FURTHER AGREED that in the event of the death of the said A.B. . . . . or on the final termination of the service of the said A.B.. . . . . whether as such. . . . . as aforesaid or otherwise or in the event of the said A.B. . . . . ceasing to hold any office requiring security the said policy and this bond shall remain with the *. . . . . for the time being [1][permanently or until it is certain that there is no further necessity for keeping it] for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A.B. . . . . or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service or his ceasing to hold any office for which the security was required.

AND IT IS HEREBY FURTHER DECLARED that the said A.B.. . . . . doth hereby covenant with the Governor that the said

policy is valid and subsisting and that nothing shall be done or suffered whereby the *. . . . . may be prevented from realizing or otherwise recovering the money due thereunder or any part thereof and further that if the said policy shall become voidable or void he the said A.B. . . . . shall forthwith at his own sole cost do all such things as may be necessary to keep the said policy on foot (if only voidable) or for effecting or enabling the said *. . . . . to effect (as the *. . . . . is hereby authorised to do) a new policy or policies on the life of the said A.B. . . . . (if it shall become void) and for authorising the said . . . . . to deduct from the salary of the said A.B. . . . . and pay to the Postal Authorities such monthly or other premia as may have to be paid under such new policy or policies. Such new policy or policies to be for such sum or sums as would have been payable under the said void policy if the life insured had ceased immediately before the same became void and to be effected in the name of the *. . . . . and that every such new policy or policies and the moneys to be assured thereby shall be subject to the provisions herein contained as full to all intents as the said policy.

AND IT IS HEREBY FURTHER AGREED AND DECLARED that the said A.B. . . . . shall during the continuance thereof punctually pay all the premia for keeping alive the said policy or any such new or substituted policy as aforesaid within one week from after the same shall from time to time have become due and shall deliver the receipts if separately granted for every such payment to the *. . . . . and that if default shall be made by the said A.B. in the punctual payment of the premia payable under the said, new or substituted policy as aforesaid it shall be lawful for the *. . . . . to pay the amount of the premium so payable and to deduct the same from the salary of the said A.B.. . . . . .

PROVIDED always that the return at any time of the said policy or any such new or substituted policy as aforesaid shall not be deemed to affect the right of the Government to take proceedings upon or under this bond against the said A.B. . . . . .or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the condition of this bond shall be discovered after the return of the said policy or any such new or

substituted policy as aforesaid and the responsibility of the said A.B. . . . . shall at all times continue, and the Governor shall be fully indemnified against all such loss or damage as aforesaid at any time.

PROVIDED further that nothing herein contained or the security hereby given shall be deemed to limit the liability of the said A.B.. . . . . in respect of the matters aforesaid, to the forfeiture of the sum for which this bond is executed and that should be the sum realized or recovered under the power aforesaid, by the surrender of the said policy or any such new or substituted policy as aforesaid or otherwise howsoever be insufficient to indemnify the Governor in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A.B. . . . . shall pay to the Governor on demand such further sum as shall be deemed by the*. . . . . for the time being to be necessary in addition to the sum realized or recovered as aforesaid to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Governor to recover such further sum payable as aforesaid under this bond as an arrear of land revenue.

IN WITNESS WHEREOF the said A.B. . . . . has hereunto set his hand this . . . . . day of . . . . . .19. . . .

Signed and Delivered by
the abovenamed A.G.

Signature

. . . . . .

in the presence of-

1.
2.

* **Designation of the officer to be filled in.**

\+ **Full particulars to be filled in.**

1. **Substituted by Notification dated of 1-12-1969.**

Appendix 13

(See Fin. R. 56)

Form of Muddemal Register

Serial No.	Date of receipt of the property	Criminal case No.	Names of Parties		List of articles with particulars (with weights in case of valuables).	Value of each article.	Initials of the Magistrate.	Order of the Magistrate as to the disposal of property with the date and signature	Date and manner of final disposal	Signature of the recipient of property	Signature of the Magistrate	Remarks, if any
			Complainant	Accused.								
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Appendix 14

(See Fin. R. 111)

Rules regulating the furniture funds of the Governor of Bombay.

[Orders of the Government of India regarding Furniture Rules relating to Raj Bhavans, vide letter No. 27/30/52-Public, dated the 12th June 1953 and 27th August 1954, from the Government of India, Ministry of Home Affairs.]

1. For the purpose of these rules, the household and table equipment supplied at the expense of the State to the official residences of the Governor, namely, furniture, carpets, curtains, covers for furniture and other equipment, i.e., crockery, cutlery, glass, plate, linen, etc., are all regarded as "furnishing".

2. Under the provisions of paragraph 6 of the Government of India (Governor's Allowances and Privileges) Order, 1950, an allowance known as the

"Inauguration Grant" is made available to each Governor to meet his actual expenses for renewals, whether of a major or minor character, of furnishings of his official residences. The maximum amount available to each Governor during the entire period of his term of office for meeting expenditure of this nature, is limited to Rs. 1,13,000, which may, at the discretion of the Governor and subject to the existence of necessary budget provision, be spent in the first year of his office. Reappropriations to or from the inauguration grant are not admissible.

[An extract of paragraph 6 of the Government of India (Governor's Allowances and Privileges) Order, 1950, is printed in Appendix A to these rules.]

3. In addition to the Inauguration Grant, an annual maintenance grant subject to a limit of Rs. 25,000 per annum is available to the Governor under the provisions of paragraph 7 of the Government of India (Governor's Allowances and Privileges) Order, 1950, to meet the cost of maintenance and repairs of all furnishings in official residences of the Governor. The balance of the maintenance grant unexpended at the close of a financial year will not lapse but may, at the discretion of the Governor be carried forward to meet expenditure under this head in subsequent years.

[Vide extract of paragraph 7 of the Government of India (Governor's Allowances and Privileges) Order, 1950, printed in Appendix A to these rules.]

4. The inauguration and annual maintenance grants are administered by the Military Secretary to the Governor/Comptroller of the Governor's Household on whom devolves the responsibility for the safe custody of all equipment and the repair and renewal thereof.

5. A complete inventory shall be maintained in the office of the Military Secretary to the Governor/Comptroller of the Governor's Household of the furniture, carpets and other equipment in the official residences of the Governor showing the date of supply of each article and its actual cost.

6. Replacements of existing articles and the purchase of new ones may be effected at the discretion of the Governor from both the inauguration and the annual maintenance grants within the prescribed financial limits of those grants, and all articles purchased including curtains and covers for furniture, shall be entered in the stock lists.

7. Unservicable articles may be sold and written off the stock lists at the discretion of the Governor, but no valuable articles should be sold unless they are

certified to be worn out or have become useless or are either distasteful or completely out of fashion.

8. Articles which though serviceable are either distasteful or completely out of fashion may be disposed of under the order of the Governor.

9. The sale-proceeds of unserviceable and other articles should be credited to State Revenues.

10. The inspection of the stocks and the audit of the various grants shall be carried out in accordance with the instructions contained in Article 147-A of the Audit Code.

Appendix A

(See rule 2 and 3)

Extract paragraph 6 and 7 of the Government of India (Governor's Allowances and Privileges) Order, 1950.

[----------]

"6. (1) There shall be paid from time to time to each Governor an allowance equal to his actual expenses in renewing the furnishings of his official residence, so, however, that the total amount paid to each person holding the office of Governor of a Province shall not exceed the maximum specified in the third column of the First Schedule to this Order in relation to that Province:

Provided that, if, when the Governor assumes office, the period which has elapsed since his predecessor assumed office (acting Governors being disregarded) falls short of five years, the maximum so specified shall be decreased by such amount as the Governor-General may by special order determine.

(2) This paragraph does not apply to acting Governors.

7. In order that the Governor may be enabled to discharge conveniently and with dignity the duties of his office there shall in each year be charged on and paid out of the revenues of each Province.-

(a) for each of the purposes specified in the Second Schedule to this Order such amount not exceeding the maximum amount *specified in

the appropriate column of that Schedule, as may be required by the Governor; and

[- - - - - - - - - - - - - - - - - -]

Provided that the Governor may, with the approval of the Governor-General-reappropriate, whenever necessary, from one sub- head to another sub-head specified in the said Schedule, but so as not to exceed the maximum amount specified in column 9 thereof:

Provided further that the maximum amount specified in column 9 of the said Schedule may in any year be increased by the amount not expended in previous years and such amount as the Governor may consider necessary to defray the leave allowances and pension charges of the Military Secretary (or A.D.C.) and the Surgeon."

[- - - - - - - - - - - - - - - - - -]

*Note- The maximum amount provided in the Second Schedule to the Government of India (Governor's Allowances and Privileges) Order, 1950, for maintenance and repairs of furnishing of official residences of the Governor of Bombay is Rs. 25,000.

Appendix 15

(See Fin. R. 97)

Concessions Granted by Government to Persons Undergoing Anti-Rabic Treatment

I. Concessions to Government Servants.

1. A Government servant whether temporary or permanent under the administrative control of the Government of Bombay will receive treatment free at any authorised centre. The term Government servant does not include a Government servant on Foreign Service or in Municipal or Local Fund Service. Piece-workers in pensionable service requiring anti-rabic treatment, may be granted the same concessions as are available to other Government servants.

2. Any Government servant who is bitten or licked by a rabid dog or suspected rabid animal and who is to proceed to a centre for treatment may be granted-

(i) his actual travelling expenses to the nearest centre for treatment and back viz:-

(a) Single fare each way by railway of the class to which the patient is entitled under the Bombay Civil Services Rules.

(b) for journeys by road or river, the actual cost of transit not exceeding the amount admissible under the Bombay Civil Services Rules. Expenses for the return journey should, if required, be paid to the patient at the treatment centre after the treatment is finished, by the Treasury Officer at that station, on production of a discharge certificate from the medical officer in charge of the centre.

(ii) an advance of one month's pay, if applied for.

N.B.-An advance clause (ii) above will be granted only to those Government Servants whose pay is not more than Rs. 500 per mensem. Similarly, an advance equal to the amount of the Railway and other fare admissible under clause (i) above may be granted to such Government servants.

(iii) three weeks' casual leave or, when the appointment of a substitute is found to be necessary, three weeks' leave on average pay which will not be debited to the leave account, any leave required in excess being treated as leave on average pay or leave on Medical Certificate.

3. Government servants drawing not more than Rs. 25 per mensem are entitled to maintenance allowance during treatment as well as during the journey to and from the centre for treatment at the rate of daily allowance admissible under B.C.S. Rule 420.

4. [Cancelled]

5. Any Government servant drawing not more than Rs. 500 a month a member of whose family is bitten or licked by a rabid or a suspected rabid animal and who has difficulty in finding means for sending him or her to a centre for treatment may be granted an advance not exceeding the actual travelling expenses admissible under 2(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 [1][extent]. In the case of Government servants whose pay does not exceed Rs. 50(or in the case of those drawing over

Rs. 50 but not over Rs. 100 where special circumstances exist) the recovery of the amount advanced as travelling expenses of the attendant may be waived altogether or in part as the Head of the Department thinks fit. The Head of the Department may also in special cases waive the recovery of the amount advanced for travelling expenses of the members of families of Government servants whose pay does not exceed Rs. 50 a month.

6. The above concessions may be extended to a Government servant without a lien on a permanent post while officiating in a permanent or temporary post, the pay which he may draw while so officiating being taken as the "substantive pay" for the purpose of these rules. The grant of the concessions in such a case is not subject to the usual condition that there must be no extra expense to Government, so far as the three weeks' leave on average pay mentioned in rule 4 is concerned.

7. A Government servant of the Civil Veterinary Department or the Medical Department will be treated as on duty for the purposes of pay, travelling allowance, leave and pension for the periods covered by journeys to and from Parel or any other centre and his residence there for treatment, provided that he came into contact with a rabid or a suspected rabid animal or with a case of hydrophobia while actually discharging his official duty.

8. All advances made to Government servants under these rules should ordinarily be [1][recovered] in three equal monthly installments as provided in Subsidiary Rules 59 to 61 under Treasury Order 16.

Note.- The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

II. Concession to indigent persons not employed in the Public Service.

9. Any indigent person who has been bitten or licked by a rabid or a suspected rabid animal, and who in the opinion of any officer authorised to grant this concession is unable to proceed to a centre for treatment at his own expenses be granted his actual travelling expenses to the centre, viz., (a) single third class fare each way by railway, (b) for journeys by road or river the actual cost of transit, (c) maintenance allowance at the following rates:-

"Europeans and Anglo-Indians, Re. 1 during the journey and Re. 1 per diem during treatment, except when the treatment is administered in Bombay City where the maintenance allowance shall be Rs. 1-8-0 per diem. Indians, 6 annas during the journey and 6 annas per diem during the treatment except when

the treatment is administered in Bombay City where the maintenance allowance shall be 8 annas per diem.

The maintenance allowance will not be admissible when the patient is accommodated and fed free of charge in a Government hospital.

10. The actual travelling expenses and maintenance and treatment charges of indigent persons coming from the areas of Local Boards, Borough Municipalities and Cantonments for anti-rabic treatment to the nearest institutions opened by Government and notified to be suitable for such purposes, shall be paid by the bodies concerned at the rates and on the conditions prescribed in Rule 9 or at such other rates as may be prescribed from time to time.

11. The officers named in Annexure B are empowered to grant the above mentioned concessions except the maintenance allowance and return journey charges of indigent patients which will be paid at the local treasury at the centre for treatment. Such Government servants can authorise the immediate departure for a centre for treatment of any person belonging to any of the classes of persons specified whether Government servants or indigent persons unconnected with Government service.

12. Except as stated in Rule 10, the cost of third class Railway tickets issued to indigent patients and to their attendants, if any, when proceeding to or returning from anti-rabic treatment centres in this State will be debited to Government. The tickets will be issued by the Railways only to those producing requisitions in the form printed in Annexure A to this Appendix. The officers mentioned in Annexure B are authorised to issue the requisitions. The following instructions should be observed by them in issuing the requisitions:-

(i) The requisition forms should be issued only to indigent persons, i.e., persons, who pay not more than Rs. 50 as land tax per annum of whose income from any other source than land is not more than Rs. 30 per mensem, or a member of the family, of such persons.

(ii) When the patient concerned is a woman, or a child under 16 years of age, or is a person who, by reason of age or other cause, is incapable of travelling alone, the requisition may include a free ticket for one attendant also.

13. The following procedure should be followed in all cases:-

(i) The officer despatching the patient for anti-rabic treatment should in addition to issuing requisitions for free railway tickets or paying the actual travelling expenses in respect of journeys by road or by sea or by both, prepare a statement in the form in Annexure C and forward it to the Medical Officer incharge of the Centre for treatment. On receipt of the proposed form of intimation, the Medical Officer should verify the entries in the statement by questioning patient or his attendant. After Completion of the treatment the Medical Officer, should fill in entries 12 to 17 of the statement and forward it to the Accountant General, Bombay, a copy thereof being simultaneously sent to the Local Body concerned with a request that the amount recoverable may be credited as a distinct item into the nearest treasury, and the date of credit and the name of the treasury intimated to the Accountant General, Bombay.

(ii) Under this arrangement the Medical Officer in charge of the Centre for treatment, who is invariably a Government servant will be entrusted with the duty of sending the necessary intimations as he is in possession of the full knowledge of the charges incurred.

(iii) The recoveries of treatment charges, such as cost of Sera, Vaccine, etc., will be credited to the Medical or the Public Health Department as the case may be according to the Centre where the patient has been treated. The recovery of other charges will be credited to "47, Miscellaneous" in reduction of expenditure or "XLVI-Miscellaneous" according as recoveries are affected in the same financial year or in a subsequent year.

1. **Substituted by Notification dated 27-11-1965.**

Annexure A

(See rule 12)

Requisition for free tickets for indigent persons proceeding to or returning from anti-rabic treatment centres.

(To be signed by any of the officers name in Annexure B to this Appendix).

No.....

Stamp of office of issue.

Date :

To

The Station Master,
. . . . . Railway,
(Station).

Please issue to . . . . . (name and occupation of patient) of . . . . . (place of residence) aged . . . . . [and *his/her attendant] . . . . . third class single journey ticket(s) free of charge, from . . . . . (Station) to . . . . . Station whether he/she is proceeding for/after anti-rabic treatment.

The cost of the Railway tickets issued on the authority of this requisition should be debited to the Government of Bombay.

*[I have satisfied myself that the patient is unable to travel without an attendant].

Signature
Designation in full.

(To be filled in by Station Staff.)

Third class ticket(s) Nos.has/have been issued in connection with this requisition.

Station.

Date.

Booking Clerk.

*If the patient is capable of travelling alone the words in rectangular brackets should be scored out and initialled by the Issuing Officer.

Issuing Officers should center their designations in full to facilitate reference.

This requisition should be prepared in duplicate, the duplicate being retained by the Issuing Officer.

Annexure B

(See rules 11 and 12)

(1)	Commissioned Medical Officers.	After consulting whenever possible one of the Medical Officers referred to in (1) to (5) above.
(2)	Officers of the Bombay Medical Service.	
(3)	Military Assistant Surgeons.	
(4)	Other Gazetted Medical Officers.	
(5)	Government Officers of the Subordinate Medical Services in charge of Dispensaries.	
(6)	Revenue Officers not below the rank of Mahalkari.	
(7)	All Public Works Department Officers of rank not lower than Assistant Engineer and any Public Works Department Officer or Subordinate holding charge of a sub-division.	
(8)	All Police Officers of rank not lower than Sub-Inspector.	
(9)	All Contonment Executive Officers.	
(10)	The Director of Excise and Prohibition and the Superintendents of Excise.	
(11)	Presidents and Chief Officers of Municipalities and Local Boards.	
(12)	The Municipal Commissioner for Greater Bombay.	
(13)	The Health Officer of the Bombay Municipality	
(14)	The Senior Assistant to the Health Officer, Bombay Municipality.	
(15)	The Presidency Magistrates.	
(16)	The Officers of the Civil Veterinary Department not below the rank of Veterinary Assistants.	
(17)	Forest Officers not below the rank of a Range Forest Officer.	

Annexure C

(See rule 13)

Form of Intimation and Statement of charges in connection with anti-rabic treatment for indigent patients

(Entries to be filled up by officer despatching the patient for treatment)

1.	* . . . . . is hereby directed to proceed for anti-rabic treatment . . . . . His particulars are as follows:-	
2.	Age and sex.	
3.	Whether a Government servant (if so, state pay etc.) [1][or] an indigent person.	
4.	Address in full with the name of the place of residence.	
5.	Name of attendant, if any	
6.	Whether the charges are debitable to Union or (State) Revenues or recoverable from a local body.	
7.	Particulars of the body from which the expenditure is recoverable-	
	(1) Local Board	
	(2) Borough Municipality	
	(3) Cantonment.	
	He has been granted the concession noted below:-	
8.	Advance of one month's pay (here state amount).	
9.	Number and cost of railway tickets from . . . . . to . . . . . for which requisition is issued.	
10.	Payment made to the patient for his onward journey either by road or steamer or by both, and if so, by whom paid (stating the amount).	
11.	Diet en route . . . . . days at . . . . . per day.	
	Nothing for maintenance at and return journey, expenses has been advanced to him.	

Station-

Dated the 19. . .

Signature and Designation of Officer despatching patient for anti-rabic treatment.

(Entries below to be filled in by the Medical Officer-in-charge of the Centre for treatment. He should identify the patient and verify the particulars mentioned above from the patient or his attendant and see that the form is completely filled in.)

12.	Dates of admission of patient and discharge with duration of treatment.	
13.	Charges incurred for treatment	
14.	Charges for maintenance	
15.	Number and cost of railway tickets for which requisition has been issued for return journey.	
16.	Any payment made in cash for journey by road or steamer or by both.	
17.	Total charges recoverable.	

Signature of the Medical Officer-in-charge of the Centre for treatment.

(For use in Audit Office)

Note.- The recoveries of treatment charges, i.e., cost of Sera and Vaccine, etc., should be credited to "Medical" or "Public Health" as the case may be, other items alone being credited to "Miscellaneous".

Rs.

Total amount recoverable-

Amount to be credited to-

Medical

Public Health

Miscellaneous.

Auditor. Superintendent.

* Here enter the name of the patient.

1. **Substituted by Notification dated 27-11-1965.**

+[Appendix 16 - Deleted]

+ **Deleted by Notification dated 28.7.1962.**

Appendix 17

(See Fin. R. 52)

Rules regarding the destruction of accounts records in offices rendering accounts to Audit Offices.

The destruction of records (including correspondence) connected with accounts is governed by the following main rules, and the subjoined subsidiary rules:-

(a) the following should on no account be destroyed:-

(i) Records connected with expenditure which is within the statute of limitation.

(ii) Records connected with expenditure on projects, schemes, or work not completed, although beyond the period of limitation.

(iii) Records connected with claims to service and personal matters affecting persons in the service.

(iv) Orders and sanctions of permanent character, until revised.

(b) The following should be preserved for not less than the periods specified against them:

Description of records	[1][Period of preservation in complete years]
Annual establishment return (Books of establishment)	35
Register of contingent expenditure	5
Detailed budget estimates of an office	5
Travelling allowance bills and acquittance rolls relating thereto	3
[2][Service Book of Government servant, who has resigned	5 from the date of resignation
Service Book of Government servant who has been retrenched/ removed/ dismissed.	(i) 5, if no case is pending in any court.

	(ii) 3, after final judgement under the normal course of law, i.e. the last judgement of the highest court as established by law;
	Where the court has up-held the Government's decision to retrench/ remove/dismiss the Government servant.
Service Book of Government servant, who retires from service/dies while in service	25, from the date of retirement/ death.
Note.- Before actual destruction it should be ensured that Pension/Provident Fund cases of the persons, to whom the service books relate have been finalised.]	
Leave accounts of non-gazetted Government Servents.	[2][10, after death or 5 after retirement].
Cases in which invalid pensions have been sanctioned.	25
Other pension cases	5 after retirement.
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures.	2 [3][or till the date on which the process of reconciliation is completed, which ever is later. In case, comments are included in the Appropriation Accounts, the relevant records shall be preserved till the comments are finally dropped by the Public Accounts Committee.]
Mortality return of pensioners	5
Pay bills and acquittance rolls where these are maintained separately, of Government servants (other than those mentioned in the next entry) for whom no establishment returns are	35

submitted and no service books or service rolls are maintained.	
Description of records	[1][Period of preservation in complete years]
Pay bills and acquittance rolls where these are maintained separately of Class IV Government servants for whom no service rolls are maintained.	45
Pay bills of other classes of Government servants and acquittance rolls for pay and allowance (other than travelling allowance) when maintained separately (see Notes 1 and 2 below).	6

Note 1.- Establishment pay bills and acquittance rolls of Government servants other than Class IV up to and for the year 1928 should be preserved for 35 years and those of Class IV servants up to and for the year 1935, for 45 years. In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations of clauses (1) and (2) of B.C.S. Rules 240, as the case may be, with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not. For example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

Note 2.- Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government servant concerned, should be verified by the head of the office from the pay bill and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be).

Note 3.- The periods of preservation of account records in Public Works Offices are prescribed separately in Appendix 5 to the Bombay Public Works Department Manual, 1929.

[4][**Note 4.-**The period referred to here denotes "Complete years" and not Complete account financial years.]

(c) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records only as properly appertain to the accounts audited by the Indian Audit Department for the destruction of which no specific provision exists in the rules, should be forwarded to the Principal Auditor, for his concurrence in their destruction before the destruction is ordered by the Head of Department.

1. **Substituted by Notification dated 14-7-1966.**
2. **Substituted by Notification dated 1-2-1977.**
3. **Added by Notification dated 16-5-1983.**
4. **Inserted, ibid.**

Subsidiary rules and instructions regarding the destruction of Accounts Records in offices rendering accounts to audit offices.

(a) The following records should be preserved for not less than the periods specified against them in the subjoined list.

[+][**Note 1.-** The period referred to here denotes "Complete years" and not complete accounts/financial years.]

(b) The periods prescribed should be reckoned from the completion of the case or (for files of periodical or occasional reports or returns) from the time when (the old registers being full or completed) a new one is started after bringing forward the live entries.

(c) Where specific provision does not exist for any paper in the following list, the treatment and period of preservation should be determined with reference to analogous papers in the list. But doubtful cases should be referred to the Principal Auditor for elucidation.

(d) Whenever a subject is mentioned such as fixation of contract grant, it must always be understood that the phrase "Papers or correspondence relating to" is prefixed.

+ **Inserted by Notification dated 14-7-1966.**

Preservation period of Accounts Records

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
	General Administration		
1	Account papers of expenditure in connection with elections	1	
2	Return of election expenses Legislative Assembly District Local Board, etc.	1	
3	Inspection memoranda issued for guidance of inspected office.	30, or till superseded or included in a Manual.	
4	Errors for correction and explanation called for on inspection by the Accountant-General and other officers.	5	
5	Discussions as to forms of accounts and returns.	30 or till included in a Manual.	
6	Application for copies or searches of ledgers and day book.	5	
7	Receipt books, Treasury receipts for comparing fees and cost of paper money orders and V.P.P. vouchers.	1	
8	Accounts of service stamps including telegrams.	5	
9	Consolidated abstract of accounts of service stamps including telegrams.	5	
10	Indents and all papers about supply of service stamps.	1	
10A	Government resolutions in all Departments	Permanent.	
	Accounts, Dead-stock and Stationary		
11	Dead-stock articles	5	When the register is full, check and carry forward all live entries to a new register. Enter in register with sufficient particulars
12	Correspondence relating to sale, loss or written off dead-stock	5	
13	Correspondence relating to purchase or transfer of dead- stock, sanctions allotments, etc.	1	
14	Statement of expenditure on imported stores	If not blank 5	
15	Annual report on dead-stock	1	
16	Model indent for stationery and forms	Permanent.	
17	Stationery and forms, receipts issue and balance registers.	5	
18	Indent for stores, stationery and forms, woolens, etc.	5	

Appendix 17

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
19	Accounts of expenditure of fixed contingencies	5	
20	Office copies of detailed or abstract bills	5	
21	Vouchers if not sent with the bill	5	
22	Memoranda of bills submitted to the superior officer for consolidation.	1	
23	Unofficial deposit register for undisbursed pay and allowances, etc.	5	
24	Receipt book for deposit of Bhatta for witnesses etc.	1	
25	Receipt book for payments of Bhatta and refunds of surplus	1	
26	Day book or ledger of Bhatta and refunds of surplus	5	
27	Solvency certificate received	1	
28	Enquiries as to solvency and register of certificates issued	5	
	Agriculture		
29	Half-yearly statement of loans to Co-operative Credit Societies	1	
30	Boring bills issued for works completed and correspondence in connection therewith.	3 after recovery and local audit.	
	Cash Allowances		
31	Register of printed lists of cash alienation	Permanent	
32	Office copies of monthly consolidated alteration statements.	9	
33	Register of sanctioned alterations,	Permanent	
	Boundary Marks		
34	Accounts about expenditure and recoveries	5	
35	Half-yearly statement of advances and recoveries	5	
	Civil Law		
36	Register of dues under decrees	5	
37	Register of court-fee and pauper costs for recovery	5	
	Court of Wards and Minors		
38	Government or inter-estate loans	Till the estate is retroceded and then hand over to the ward.	
39	Levy of management and audit fees	5	
	Education (Not under Local Fund or Municipal control)		
40	Grants for Boarding Houses	recurring- Permanent; Non—recurring 3 years	
41	Deleted		

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
	Establishment		
42	Discussions and orders about strength of fixed establishment, scales of pay fixed travelling allowance etc.	30	
43	Entertainment of temporary establishment including foreign service	30	
44	Account books of fees for measurement or other such work	5	
45	Refunds of fees over-collected	5	
46	Register of process fees recovered in stamps in support of temporary process serving establishment	5	
47	Appointments, posting, transfers, promotions including increment certificate and crossing efficiency bars, reversions, etc.	Note in service book and then one year	
48	Travelling Allowance Bills and correspondence thereon	3	
49	Charge reports	1	
50	Permission to accept outside work or remuneration	5	
51	Security bonds	So long as in force, then 5 years.	
52	Annual reports of solvency sureties	1	
53	Alleged defalcations, misconduct , fines, reductions of all classes of officers.	Summarise into service book and then one year.	
54	Recovery of defalcated sums	5	
55	Transfer to foreign service	30	
56	Loans of Government servants to Railway, Municipality or other bodies	5 Enter facts in service books	
57	Transfers to Court of Wards by Collectors	5 Enter facts in service books	
58	Dismissals, invalidings and resignations, discharge on reduction, etc.	5	
59	Increment certificates	6	
60	Efficiency bars	3	
	Pay and Allowances		
61	Eligibility and condition of subscription to General Provident Fund and nomination of beneficiaries	5	
62	Sanction to advances for tentage, house buildings, motors, ponies, cycles, etc. Advances on transfer	5	
63	Sanction to advances from General Provident Fund.	3	
64	Indent for peons' clothing and papers relating to its	5	

Appendix 17

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
	periodical supply.		
65	Register of clothing issued	5	
66	Plague allowances for hutting, etc.	5	
67	Papers relating to allowances, tentage, conveyance, house rent, compensation and the like.	5	
68	Abstract of pay and fixed contingencies of talathis and their acquittance rolls	5	
69	Office copies of Memoranda sent to Huzur for consolidation into pay bills	1	
70	Office copies of pay bills of any pensionable establishment with acquittance rolls	30	This applies to pay bills already in the record room.
71	Office copies of pay bills or muster rolls of temporary establishment or non-pensionable establishment	5	
72	Honoraria, rewards and deputation allowances for special work	5	
73	Last pay certificate	1	
74.	Leave of all kinds except casual leave	Enter in service book and then one year.	
75	Casual leave register and all papers thereabout	1	
76	Notice of attachments of salary by Civil Court.	Current till satisfied and then one year	
77	Recovery from Courts of Bhatta of Government servants.	1 year after credit into Treasury	
78	Individual correspondence and applications about the officers attaining the age of superannuation.	1	
79	Annual statement of officers attaining the age of superannuation	5	
	Pensions		
80	Pensions and gratuities refused	5	
81	Grant of pension and verification of service and all other preliminary papers	5	
82	Gratuities whether granted or refused	5	
83	Extraordinary pensions	5	
84	Cases in which invalid pension have been sanctioned	25 [2][10 after death]	
85	Commutation of pension	15	
86	Correspondence relating to heirs of deceased Pensioners	5	
87	Commutation agreements	Till fulfilled	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
[3][87(a)	Nominations relating to Family pension and Death-cum- retirement gratuity received under Liberalised Pension Rules. If the Gratuity and/or Family Pension are paid to:-	30	
	(i) Minors	30	
	(ii) Other than minors not in accordance with the order in which nominations have been made	30	
	(iii) Other than minors in accordance with the orders in which nomination has been made	6 After the payment of death-cum-retirement gratuity of the last instalment of the Family Pension has been paid,	
87(b)	Pre-verification of pension cases	3	
87(c)	Family Pension	25 from the date of death of Government Servant,	
87(d)	Other pensions	5 after retirement	
87(e)	No Demand Certificate	Normally, this certificate will be part of the pension file the question of prescribing separate retention period does not arise].	
	Factories and Boilers		
88	Collections of fees for inspection of Boilers	1	
	Famine		
89	Stock registers	30 after close of famine	
90	Famine expenditure	Permanent	
	Forest		
91	record of sanctioned work (from 37)	Permanent	
92	Register of fellings, register showing preparation of sleepers, progress report of departmental work, progress report of sleeper operations, register of receipts in depots (form Nos. 5, 5- A and 7) and of disposals from deposits (from 6 and 8)	10	Sale depots where records are kept are considered to be Range offices
93	Reports of stock taking in depots	2	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
94	Correspondence regarding revenue defaulters and other papers relating to levy of fees and interest and recovery of outstandings and advances	6 after recovery of the amount	
95	Papers relating to timber, tools, plant, outstandings of revenue and advances, etc., written off from the accounts	2	
96	Papers including Bills, relating to supply of forest produce to Government Departments, Local Boards, Municipalities, Railway Cos. other Public Departments and private persons	6	
97	Return of receipts and issues of timber and other produce in depots, return showing details of forest produce credited in Form No. 9 for which contractors are paid, return of forest produce removed by right privilege holders, return of forest produce sized and disposed of (Forms No. 9, 9-A, 10 and 17).	3	
98	Account showing outstandings on account of revenue received in advance	2 after recovery.	
99	Annual budget estimate summaries of revenue and expenditure, returns of capital expenditure, rates of various operations, rents and taxes.	5	
100	Bill and receipt books (Form Nos. 13 and 14)	5	
101	register of stores, tools and plant and register of books and maps	1 after new book is prepared.	
102	Applications for cheque books (Form No. 25-A) abstracts of contractors and disbursers' ledger (Form 34).	2	
103	Monthly cash account (Form No. 25)	15	
104	Register of cheques	3	
105	Schedule of remittances to treasuries (Form 36), objection statements including audit letters with explanation.	5	
106	Register of revenue and expenditure in each forest unit (Form 38), cash book (Form 24), contractors and disbureser' ledger (Form 33).	25	
107	Correspondence regarding expenditure on account of survey demarcation, boundary marks working plans, plantations, fire protections and other operations, plague allowance and grain compensation	3	
108	Monthly classified abstracts of receipts and expenditure (Form No. 35).	15	In the conservator's office the divisional abstracts should be kept for three years.

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
109	Agreements deeds, security bonds, powers-of-attorney, etc taken from contractors and others and papers relating to the solvency of their security and correspondence regarding extensions and other matters affecting the contracts.	6 after completion of contract	
110	(a) Pay bills and acquittance rolls, where these are maintained separately, of Government servants for whom no establishment returns are submitted and no service books are maintained.	35	Before any pay bills are destroyed, the periods of temporary and officiating services as recorded in the service books of the Government servants concerned should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books.
	(b)Pay bills, acquittance rolls for pay and allowances (other than Travelling Allowance) where these are maintained separately, for Government servants for whom establishment returns are submitted and service books are kept up to and for the year 1928.	35	
	(c) Pay bills and acquittance rolls for pay and allowances (other than Travelling Allowance) where these are maintained separately, of Government servants for whom establishment returns are submitted and service books are kept from the year 1929.	6	
111	Distribution statements of office and protective establishments with absentee statements and returns of changes	35	
112	Correspondence regarding buildings, roads, bridges and other works, completion certificates of the same	6	
113	Plant, estimates of buildings, bridges and wells.	40	
114	Papers and returns of annual and special repairs of forest buildings, roads, bridges and other works.	1 after the bills are passed.	
115	Memoranda of inspection of Divisional Range and Round offices, Depots and Nakas and papers connected therewith	3	
116	Government Circular orders and Accountant-General's, Conservator's and Divisional Forest Officer's, Circular orders of unimportant or temporary nature	2	
	Land Acquisition		
117	Award statements and supplementary awards on appeal	Permanent	
118	Cheque, counterfoils and all papers relating to payment	1 after	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
		completion of acquisition.	
119	Papers relating to payment into Courts or into deposits	1 after completion of acquisition	
120	Correspondence about handling over possession, removal of structure, etc.	5	
	Local Boards		
121	Intimations by Collectors of estimated revenue.	1	
122	Budgetted distribution of estimate revenue between District Local Board and Taluka Local Boards.	5	
123	Intimation of actual revenue from cesses and assigned heads.	5	
124	Payment of cess on Excise revenue	30	
125	Overdrawal of balance from Government Treasury.	5	
126	Expenditure on treatment of rabid patients	5	
127	Audit of Government grant for communication, water supply, etc.	30	
128	Special loans of Sub-Assistant Surgeons for epidemics, etc.	5	
129	Government grant to be paid in respect of Local Board Engineer and other establishment.	30	
130	Government loans to District Local Boards.	30	
131	Government grant under Primary Education Act.	5	
	Magisterial		
132	Fine statements	5	
133	Register of fines	5	
134	Papers relating recovery of cost of establishment of Bench and Honorary Magistrates	5	
	Medical		
135	Stock account and Ledger of sale-proceeds of quinine treatments	5	
136	Contributions from Local Boards to Pasteur Institutions, Infectious Diseases Hospitals , etc.	5	
137	Collections of funds of Hospitals, Nursing Associations, etc.	5	
138	Fixation of Government grant to dispensaries	5	
139	Institutions of Fair Funds	30	
140	Accounts and details of institutions of Fair Funds.	5	
141	Recoveries due from Local Bodies on account of medical supplies, etc.	5	
	Military Cantonments		
142	Acquisition or disposal of lands	Permanent.	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
	Military		
143	Claims for pensions by heirs of soldiers and followers	30	
144	Payment of assets of soldiers, etc.	5	
	Miscellaneous - Ecclesiastical		
145	Maintenance of Cemeteries and Churches	30	
146	Register of endowments for tombs	Permanent	
147	Correspondence subsidiary to tombs	5	
	Municipal		
148	Recovery of arrears of defunct Municipalities	5	
149	Discussions as to liability for expenditure in medical, Sanitary and Public Works matters.	30	
150	Grants-in-aid	5	
151	Recovery of audit fees, lunatic charges, etc.	5	1
152	Liability of Government buildings Municipal Taxes	The Executive Engineer should record decision	
	Police		
153	Recoveries on account of punitive police	5	
154	Petty repairs to Police lines	3	
155	Enhanced fee to Public Prosecutors	5	
	Public Works		
156	Allotment of funds for chavdis	1	
157	Ledger of contributions and expenditure by villagers	30	
158	Monthly statement of recoveries of rent due sent by Executive Engineer.	2	
159	Certificate of safety of Treasury strong-room	Till renewed	
160	Demand statement of irrigation revenue	5	
161	Office copies of canal returns	30	
162	Bills of remuneration for collecting revenue	5	
163	Assessment and collection of cost of repairs	5	
164	Classification of Tanks	Permanent	
165	Estimates for minor works,	Keep on current file till executed or rejected, then destroy	
	Stamps and Opium		
166	Indents and invoices and subsidiary papers	[4][5]	
167	Issue book of stamps sold by vendors	30	
168	Day book of stamp vendors	5	
169	Stock accounts of all kinds including discount book	5	
170	Office copies of discount vouchers	[4][5	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
171	Monthly abstract of stock and sales	5	
172	Refund of spoilt		etc.
	stamps	5	
173	Counterfoils of receipts for stamps	5	
174	Exchange of stamps	5	
175	Register of refunds	5	
176	Advices of certificates issued by Civil Courts for refund.	5]	
177	Stock account of opium	5	
178	Monthly account of opium transactions	5	
	Tagai		
179	register of loans paid to applicants	5	
180	Day book of Treasury register of recoveries	5	
181	Ledger of individual loans and recoveries	Current till loan is cleared off then 5 years	
182	Half-yearly return of collections and balances (principal and interest)	5	
183	Register of irrecoverable items written off	30	
	Budgets		
184	Office copies of budget estimates with their schedules and appendices.	5	
185	All notes, information and correspondence regarding budgets from sub-offices or other branches	1	
186	Correspondence with the Accountant General as to budgets unless ending in a general instructions or rule.	1	
187	Printed or sanctioned budgets received from the Accountant General or other officer communicating grants.	3	
188	Reappropriation correspondence, extra grants and surrenders	1	
189	Fixation of Contract grants	5	
190	Register of demands	5	
191	Resource Estimates	1	
192	Periodical statements of expenditure under primary units under several major heads sent to Government or Controlling officers	1	
	Coins, Notes and Cash Balances		
193	Register of keys and padlocks	1 after a new register has been opened.	
194	Indents for small coin, copper, notes	5	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
195	Register of cash remittances	5	
196	Remittances inside or outside district, advice notes, receipts, escorts, shroff's certificates	1	
197	Register of uncurrent coins	3	
198	Register of cut coin	3	
199	Reports of coinage cases	1	
200	Rupee census	1	
201	Supply bills, local and foreign receipts and payment register.	3	
202	All papers subsidiary to supply bills, local and foreign receipts and payment register	3	
203	Currency chest register	3	
204	Currency chest orders of transfer and replies, etc.	1	
205	Transaction slips and telegrams	Three months after the balances have been verified.	
206	Treasurer's day book and all subsidiary or Shroff's registers	1	
207	Treasurer's balance-sheet or detailed cash balance register.	3	
208	Register of contents of vaults and chests or double lock register.	3	When the registers are full, check and carry forward all live entries to a new register.
209	Register of boxes of valuables, etc., received for safe custody with all subsidiary papers.	1	When the registers are full, check and carry forward all live entries to a new register.
210	Cash balance reports received from Gazetted Officers when sub-treasury is examined.	1	
211	Cash balance reports received from Sub-Treasuries	1	
212	Orders issued to Gazetted Officers to count treasury balances.	1	
213	Verifications by the Collector	1	
	Receipts		
214	Chalans of all sorts	5	
215	Huzur register of VII-Land Revenue	30	
216	All subsidiary registers of other departments-Custom, Income- tax , Salt, Excise, Stamps, Forest , Registration, Irrigation, XX- Interest, Administration of Justice, Jails and Convict Settlements, Police,	5	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
	Education, Medical, Civil Works, Post Office, Telegraphs, Railway , Military and numerous others appearing in the form of cash account.		
217	All subsidiary correspondence relating to such receipts	2	
218	Receipts register of cash recoveries for service payments	5	
219	Receipt register of contribution for establishment and leave	35	
220	General Provident Fund receipts register	5	
221	Office copies of schedules of General Provident Fund.	3	
222	Register of net proceeds of revenue assigned to Local Boards (i.e., cattle pound, Poison, ferry and tolls, sand and quarries, local fund cess, etc.)	5	
	Payments		
223	Credit order of Public Works Department, Post Office, Military or other departments.	5	
224	Credit order issued to Sub-Treasuries	5	
225	Specimen signatures	Keep with register so long as the officer is serving	
226	Intimation about cheque books	1	
227	All registers of payments for various departments	5	
228	Final withdrawal from General Provident Fund.	6	
229	Final withdrawal from General Provident Fund by persons other than subscribers	30	
230	Correspondence subsidiary to the above	6	
231	Vouchers of village cash allowances and Tagai payments	5	
232	Register of interest on Trust Fund	5	
233	Advices regarding the above	5	
234	Register of enfaced Government promissory-notes and stock certifricates	10	
235	Register of endorsement on Government promissory-notes and stock certificates.	5	
236	Register of interest payment on Government promissory- notes and stock certificates	5	
237	Advices regarding interests, payment and cancellation.	5	
238	Register of Treasury Officer's payment orders.	1	
239	Register of power-of-attorney, succession certificates, etc. for negotiating or drawing interest of	30	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
	Government securities.		
240	General Register of refunds.	5	
241	Refunds in all Departments	5	
242	Register of salaries of Gazetted officers and ditto of non- Gazetted officers.	12 8	
243	Salary slips and leave-salary certificates	3	
244	Register of payments under assignments and compensations	5	
245	Schedules of payments under assignments and compensations.	5	
246	Register of payments for land acquisition	Permanent	
247	Register of charges for collection of revenue assigned to Local Fund.	5	
248	Register of pension payment orders, Superannuation and Political pensions	6 12	
249	Check register of payments to Military Pensioners.	10	
250	Descriptive rolls of Military pensioners	While alive current; thereafter to be sent to pension office in original	
251	Payment of pension arrears to heirs	5	
252	Old copies of pension payment orders and pension certificates renewed.	5	
253	Register of death certificates of pensioners	5	
	Debt, Deposit and Advances Heads		
254	receipts for securities surrendered by the depositors when securities are returned to them	5	
255	Opening of new personal or other deposit accounts	30	
256	Advices and acknowledgements of Trust securities and deposits forwarded for safe custody	5	
257	Mortgage-deeds for house buildings and similar advances.	Till repaid, in safe, and thereafter one year	
258	Register of advances recoverable, both receipts and payments	5	
259	All miscellaneous papers relating to above.	1	
260	Monthly plus minus memoranda of all advances.	5	
261	Plus and minus memoranda of chavdi funds, etc.	5	
262	Register of permanent advances	5	
263	Office copies of annual acknowledgements of balances of all debt and advance heads.	1	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
264	Office copies of annual acknowledgements received from administrators of funds and personal accounts.	5	
265	Receipt and expenditure registers of District and other Local Funds.	30	
266	Ledger of personal and Municipal deposit accounts, receipt and expenditure.	30	
267	Receipt register of Police clothing fund	5	
268	Receipt register of cemetery endowments	30	
269	Public conveyance fund ledger	5	
270	Miscellaneous cash remittances (chiefly cost price of country liquor).	5	
271	Deposit receipt and payment registers of Revenue, Criminal and other deposits.	6	
272	Extract register sent to Huzur	6	
273	Office copies of clearance registers of items not repaid	5	
274	Yearly schedule of lapsed deposits	Permanent	
275	Account current with the Indian States, register of receipt and payment with subsidiary papers	5	
276	Memoranda dividing consolidated land revenue between Government and Local Boards.	5	
277	Transfer of share of Local Fund to Municipality	5	
278	Register of cash orders issued and paid	5	
279	Counterfoils and advices of cash orders, cheques, remittance, transfer, receipts and supply bills and correspondence about issue or payment.	3	
280	Issue of duplicate or renewal of cash orders, R.T.R. and supply bills.	1	
281	Register of remittance, transfer, receipts and supply bills, issued and paid	5	
282	Advices of R.T.R. and supply bill, issued and paid	1	
283	Discussions, applications and orders as to issue of R.T.Rs.	1	
	General Accounts and Audit		
284	Day Book (Old Tal. Form I)	30	
285	Daily sheets of Sub-Treasuries	5	
286	Token register	5	
287	Bank's daily sheets	5	
288	Register of State Bank deposits	5	
289	Accountant's daily balance-sheet	1	
289A	Office copies of the Memorandum of daily transactions submitted by Treasury Officers to Government	1	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
290	Objection statement from Accountant General and office copies of replies	5	
291	Extracts of objection statements from the Accountant General, sent to and replies received thereto from other offices	5	
292	Treasury Objection memoranda	5	
293	Retrenchment register	5	
294	Annual Review of working of treasury received from the Accountant General.	30	
295	Fraud or other attempts at fraud or treasury by public or staff including loss or theft of Government cash	30	
296	Account of service books, toll books, etc., kept for sale	5	
297	Adjustment memoranda	5	
298	Advice slips	1	
[5][299	Agreement with contractors	For the period, till the contract/ agreement is fulfilled or terminated and thereafter five years, or till the audit objections if any, raised by Audit have been cleared to the satisfaction of Audit authorities or have been reviewed by the Public Accounts Committee, whichever is later.]	
300	Application for funds from treasuries	1	
301	Correspondence regarding railways warrants, bills for electrical energy, etc.	1	
302	Forwarding memoranda for cheques	1	
303	Requisition for blank cheque and receipt books	1	
304	Treasury and Bank pass Books	5	
305	Treasury remittance books	5	
305A	Cash book of receipts and payments maintained at the Huzur Treasury	5	
305B	Cash Books maintained under Financial Rule 45	[4][10]	

Appendix 17

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
[6][305C	The register of irregularities committed by the Sub-Treasury Officers	5	
305D	The Register of Treasury Voucher Slips	1]	
[7][305E	Register of Bills received, passed and cheques drawn by the District Treasury (Form No.1)	3	
305F	Token Register (Form No. 2)	5	
305G	Token Census Register [Form No. 2(a)]	1	
305H	Counterfoils of cheques (States and Central) (Form No. 3).	5	
305I	Register of Cheque forms issued to the cheque section (Form No. 4)	3	
305J	Register showing the receipts and distribution passed bills (Form No. 5)	1	
[8][305JJ	Memo of sums included in Cheques (Form No. 6)	1]	
305K	Register showing the distribution of Bills Forms among the cheque writers (Form No. 7)	1	
305L	Note-Book showing the distribution of Cheques among the cheque writers (Form No. 8).	1	
305M	Register of Cheques drawn (Form No. 9)	5	
305N	Register of Cheques delivered (Form No. 11)	15	
305O	Memo of undelivered cheques (Form No. 12)	1	
305P	Register of Bills returned unpassed (Form No. 16).	1	
305Q	Register of cash payments at the District Treasury (Form No. 17)	5]	
	Weights and Measures		
306	Account books kept by Inspectors	5	
307	Expenses of local bodies under section 26 of Bombay Act XV of 1932	5	
308	Returns of Quarterly Statements of expenditure [vide section 27 (3) of Bombay Act XV of 1932].	1	
309	Levy of fees under section 27 of Bombay Act XV of 1932	5	
310	Collection of fees	1	
	Lottery Record		
[9][311	Acknowledgement Receipts (Form MSL-12)	One year	
312	Issue Sheets (Statements showing particulars regarding lottery tickets issued to the Agents).	One year	
313	Challans of all sorts	Five years	
314	Cash Books	Do.	
315	Cash/Cheque Delivery Registers	Do.	
316	Prize payment Registers	One year	
317	Certificate of payments	Do.	
318	Bonus Files	Do.	
319	Bonus commission and voucher files	Three Years	

Serial No.	Description of records	[1][Period of preservation in complete years]	Remarks
320	Prize winning paid lottery tickets		
	(1) Prize winning paid lottery tickets upto Rs. 100 (inclusive)	One Year	(1) The paid lottery prize winning tickets upto Rs. 100 (inclusive) may be preserved for a period of one year from the date of draw and such records may be destroyed after completion of reconciliation of expenditure in the matter.
	(2) Prize winning paid lottery tickets of Rs. 250 and above	Five Years	(2) The paid lottery prize winning tickets of Rs. 250 and above may be preserved for a period of five years from the date of draw and then these may be destroyed.]
	[10][Lottery Records		
321	Stock Register of Lottery Tickets (MSL-6)	5 years or after completion of audit whichever is earlier.]	

1. Substituted by Notification dated 14.7.1966.

2. Added by Notification dated 1.2.1977.

3. Inserted, ibid.

4. Substituted by Notification dated 6.4.1964.

5 Substituted by Notification dated 29.6.1968.

6. Added by Notification dated 7.2.1966.

7. Added by Notification dated 18.8.1966.

8. Inserted by Notification dated 16.4.1990.

9. Added by Notification dated 20.4.1977.

10. Added by Notification dated 6.11.1989.

Appendix 18

Rules for the Accounting of fees received by Government officers for work done for private bodies

[The following rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons. They are not applicable to cases where a Government servant undertaking private work is remunerated by "honoraria" sanctioned by a competent authority even though such remuneration may bear a definite proportion to the fees realised. In the latter case, the payments are debitable to "Allowances, Honoraria, etc."]

(i) In cases where the officer is permitted to retain the whole of the fee, he should collect it himself and the Government accounts will not be concerned.

(ii) In cases where the recoveries from the private bodies are divisible between Government and the officer concerned-

(a) If the exact amount of the fees, etc., is not known beforehand, all the fees must, in the first instance, be paid into the Treasury (as far as possible by the party concerned) for credit to "Deposits" pending final settlement when the recoveries, and the payments should be disposed of as in (b) below.

(b) If the exact amount of the fees, etc., is known beforehand the share due to Government should be credited as revenue of the Department to which the officer belongs and the rest should be collected by the Government servant himself.

Note.- The amounts or ditable to "Deposits" will be credited to the head "Civil Deposits-Deposits of fees received by Government Officers for work done for private bodies."

Exception.- The amounts realised by Courts of Law on account of fees and travelling allowance of officers of the Public Health Department, when a called upon to give evidence on behalf of private firms and individuals, should in the first instance be credited to "Deposits" of the Court concerned and after paying the officers concerned the amount due to them the balance should be credited to the heads "XXI-

Administration of Justice" in accordance with the principle of Article 181 (1) of the Audit Code, Volume I.

(iii) The Government servant himself if he holds a gazetted post or the head of office on behalf of a non-gazetted Government servant should prepare his bill for fees for work on behalf of private bodies, specifying therein the authority sanctioning the payment of fees, and send it to the Principal Auditor through the Treasury Officer concerned, for certifying the details of the amounts credited into the Treasury by the party.

Appendix 19

(See Fin. R. 148)

Rules for the Exhibition of Losses in the Government Accounts and in the Appropriation Accounts

Section I-Rules for the guidance of the Executive Officers

I. Budgeting.-

Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II. Report of losses.-

With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Government treasury or other office or department, which is under the audit of the Principal Auditor should be immediately reported to the Principal Auditor, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation of loss to higher authority sends to the Principal Auditor either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a

recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

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Exception 2.- Petty cases, that is cases involving losses not exceeding +[Rs. 5,000] each, need not be reported to the Principal Auditor unless there are, in any case, important features which merit detailed investigation and consideration.

Note 1.- Loss or deficiencies concerning building, land, stores and equipment should be written off any value or commercial account that may be maintained.

Note 2.- In the case of departments where accounts have been separated from audit, a special procedure for report of losses to Accounts and Audit Offices may be prescribed by departmental authority after consultation with the Auditor-General.

III. Heads of Departments should submit annually to the Principal Auditors concerned statements showing the remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year by the competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law. "The annual returns should be furnished by departmental divisions such as revenue districts, forest divisions, etc., and should contain in addition to the totals of all remissions and abandonments of claims to revenue classified under several sub-heads broadly with reference to the grounds on which they were sanctioned, a brief explanation of the circumstances leading up to those remissions and abandonments (and no other) which under any of the sub-heads amount to or exceed Rs. 1,000."

Note 1.- A local Government may make rules defining remissions and abandonment of revenue for the purpose of this rule, and may, after consultaion with its Public Accounts Committee, fix monetary limits below which individual remissions need not, be included in the statements.

The Government of Bombay have, in consultation with their Public Accounts Committee, fixed Rs. 1000 as the minimum monetary limit below which individual remissions need not be included in the statements.

Note 2 - Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities be given in the statements.

The Government of Bombay have directed that statement showing remissions of land revenue should be furnished by the Heads of Departments concerned by the revenue year, and not by the financial year. In all other cases, the information should be supplied to the Principal Auditor by the financial year. The annual statements should be furnished to the Principal Auditor so as to reach him not later than the 15th August of the succeeding year.

III-A. The Commissioners of Divisions should submit annually to the Principal Auditor statements by districts showing all grants of lands made by competent authorities during the preceding year in each division either free of occupancy price or at a concession price.

Each grant involving a concession of over Rs. 1,000 to one individual or institution should be summarised separately in the statements, and for the rest, the total amount involved in the concessions should be specified.

Note.- The statements should pertain to the financial year and should reach the Principal Auditor not later than the 15th August.

III-B. The Collectors and the Divisional Forest Officers should forward annually to the Chief Conservator of Forests returns in Fin. R. Form No. 43 showing all grants either free or at concession rates, of timber, trees and other forest produce made by Revenue Officers from revenue lands or from forests in charge of the Revenue Department and by Divisional Forest Officers from forests in charge of the Forest Department whether made by them or under the orders of Commissioner, Collectors, Conservators, etc. The Chief Conservator should consolidate them by Circles and forward them to the Principal Auditor.

Each grant involving a concession of over Rs. 1,000 to one individual or institution should be summarised separately in the return, and for the rest, the total amount involved in the concessions should be specified.

Note.-The returns should pertain to the financial year and should reach the Principal Auditor not later than the 15th August.

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+ Substituted by Notification dated 17-12-1977.

Section II-Rules for the guidance of the Accounting and Audit Officers

A. Initial Accounts

I. Receipts.

(a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

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

Note 1.- Where losses of public money are wholly or partially met by non-issue of pay or pension and the accounting department authorisedly applies the unissued amount to meet the public claim, the resultant balance of the claim should alone be treated as a loss the emoluments due being charged to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

Note. 2.- The term "Government servant" used in this rule includes persons who, though not technically borne on a regular Government establishment, are duly authorised to receive money on behalf of Government.

II. Buildings, lands, stores and equipment.

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

III. Cash in hand, whether in treasuries or as imprest with Government servants.-

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

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

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

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

V. Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which such losses may be recorded.

B. Appropriation Accounts

I. Where losses or deficiencies are not recorded in the initial accounts, they should, if important, be mentioned in the notes under the Appropriation Accounts; provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless in the list of extra statutory remissions and abandonments of claims to revenue which is submitted to the audit officer suggests the desirability of offering general remarks on the subject.

Only those remissions of revenue should be shown in the Appropriation Accounts which relate to revenue due under a statute under rules framed under and having the force of a statute but which are sanctioned by an executive authority in the exercise of the discretionary powers vested in it other than under a specific provision in a statute or statutory rule. Remissions granted under a long-standing practice though not under a statute, namely, remissions of land revenue, excise remissions, and writes-off of revenue sanctioned by the Chief Justice of Bombay in exercise of the discretionary powers vested in him, should,

however, be regarded as an exception to the general rule and need not be reported in the Appropriation Accounts. The information regarding remissions of land revenue should continue to be furnished to the Accountant-General by the 15th August every year for its incorporation in the Finance Accounts of this State, in view of the magnitude of the amounts involved.

The following items should be reported in the Appropriation Accounts of this State:-

(1) Cost of jail-made articles supplied to Government contractors found irrecoverable and written off.

(2) Revenue from water-rates written off as irrecoverable or remitted on other grounds under the power vested in certain authorities by serial No. 39 of the Manual of Financial Powers (Financial Publication No. VII).

(3) Revenue in respect of green manure crops written off as irrecoverable under the power vested in certain authorities by serial No. 39 of the Manual of Financial Powers.

(4) Ferry dues remitted as a result of losses sustained by ferry contractors.

(5) Maintenance charges of lunatics at Mental Hospitals written off as irrecoverable or remitted on other grounds by the Surgeon- General under the power vested in him by Serial No. 37 of the Manual of Financial Powers.

(6) Interest on advances to forest contractors and costs of suits for the recovery of such advances written off as irrecoverable.

(7) Assessment for cultivation of forest land written off as irrecoverable.

(8) Remissions of fines levied under the Indian Forest Act, 1927.

(9) Sale-proceeds of timber and other forest produce written off as irrecoverable.

(10) Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932, and under the Bombay (District) Tobacco Act, 1933, written off as irrecoverable due to death, absconding, etc., of licensees.

(11) receipts under the Bombay Motor Vehicles Tax Act, 1935, and under the Motor Vehicles Act, 1939, written off as irrecoverable.

(12) Court-fees in pauper suits written off as irrecoverable under Rule 161 of the Law Officers' Rules.

Note.- In the case of losses of stores, the test of importance should be the net value after crediting any sums recovered, and not the gross value of the stores lost. Small losses by fire, or in transit, or in other circumstances beyond the control of any responsible person need not be mentioned in account; but a heavy loss will probably lead to an increased charge and consequently a note explaining the charge may become necessary.

II. The principal types of irregularity, which should form the subject of audit comment, are mentioned in the instructions issued by the Auditor-General for the preparation of the Appropriation Accounts and the Reports thereon.

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Section III-Audit Procedure

The submission of the returns mentioned in Rule III of section I of these rules, does not in itself connote any extension of the powers of the Audit Department for the audit of receipts. The Principal Auditor will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor- General's Rules.

Appendix 20

(See Fin. R. 53)

General Rules for the enforcement of responsibility for losses sustained by Government through fraud or negligence of Government servants.

Section I-General Principles.

1. Means should be devised to ensure that every Government servant realises fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence. The cardinal principal governing the assessment of responsibility in such cases is that every

public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalise officers who are dishonest, careless or negligent in the duties entrusted to them. The extent to which the action or negligence of the officer was culpable must be ascertained by enquiry in each instance.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the audit officer in terms of [1][paras. 16 and 17 of the General Financial Rules, 1963], he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible - the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the audit officer for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

Where account offices exist intermediary between audit and the administrative authority, the account offices will discharge the functions prescribed above for audit, but a report will still be necessary to the audit officer in terms of [1][paras. 16 and 17 of the General Financial Rules, 1963.]

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal

advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In case where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair the government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if culpable laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

[2][It should always be considered whether the depreciated value of the Government property or equipment lost, damaged or destroyed by the carelessness of individuals entrusted with their care (e.g. bicycles, calculators, policemen's rifle, a touring officer's tent, a factory motor lorry, and engineers' instruments, etc.), should be recovered from the delinquent official. The depreciated value of the stores may be calculated by applying the 20 per cent of depreciation in the case of vehicles, including cycles, and 15 per cent in the case of calculating machines, on the reduced balance every year. The amount to be recovered may be limited to the Government servant's capacity to pay.]

6. One reason why it is important to avoid delay (*vide* paragraph 2 precedings) is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, a contingency which is in the circumstances undesirable for the following reason. A pension, sanctioned under Civil Service Regulation cannot be reduced or withheld for misconduct committed prior to retirement and, although an order to reduce or withhold a pension admissible under the Bombay Civil Services Rules would not be irregular. Government

would naturally feel considerable reluctance in passing such an order in the case of a pension already sanctioned. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in process, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accounts or Audit Officer responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that officers who were guilty of frauds or irregularities have been retrenched or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

Section II-Procedure regarding investigation and prosecution

(1) All losses of the kind referred to in [1][paras 16 and 17 of the General Financial Rules, 1963] must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed enquiries are made.

[3][**Note 1.-** The reports contempleated above need not be submitted in cases involving losses not exceeding Rs. 300 each.

Note 2.- Reports of losses in excess of Rs. 300 should be submitted through proper channel to the Head of the Department. These reports will be necessary even in cases where the amount involved is less than the limit up to which the officer concerned is competent to write off the loss under powers delegated to him under Manual of Financial Powers (F.P.VII). The Head of Department may deal with these reports finally in cases in which the losses involved does not exceed the amount to which he is competent to write off the loss subject to the conditions (i)

to (iv) to Serial No. 43 of section 1 of the Manual of Financial Powers, 1964.

Note 3.- Reports of a Head of Department for all losses exceeding Rs. 300 each and the reports received by him which he cannot dispose of finally under Note 2 above should be submitted to Government with necessary remarks.

Note 4.- The above procedure will not apply to cases of losses which disclose defects in rules or procedure the amendment of which would require the orders of Government and those which disclose serious negligence on the part of any Government servant which may call for disiplinary action by a higher authority or cases which involve any important features which need investigation.

Note 5.- The submission of the reports contempleated above will be necessary in cases of shortages and damages discovered during physical verification of stores made under [1][Rule 179 of Maharashtra Contingent Expenditure Rules, 1965 (F.P.IX)]

(2) Reports submitted under (1) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

[4][**Note. -** The Divisional Commissioners are empowered to decide finally cases of misappropriation of Government money involving amounts upto Rs. 2,000 in offices under their control. The report referred to in para (1) above should be submitted to Government in such cases only where the misappropriation has been facilitated due to loopholes in rules or slackness of supervision on the part of higher official.]

(3) As soon as a reasonable suspicion exists that a criminal offence has been committed the senior officer of the department concerned present in the station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

(4) If he District Magistrate agrees that an investigation may be made, the senior officer of the department concerned present in the station will: (a) request the District Magistrate to arrange for the investigation to proceed from day-to-day, (b) see that all witnesses and documents are made available to the investigating officer, and (c) associate with the investigating officer an officer of

the department who is not personally concerned with the irregularity leading up to the loss, but is fully cognizant of the rules and procedure of the office in which the loss has occurred.

(5) When the investigation is completed an officer of the department (accompanied by the officer who attended the investigation) must be made available for conference with the authority who will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.

[3][**Note.-** The Collectors are empowered to sanction non-prosecution of Government servants involved in misappropriation of Government money not exceeding Rs. 200 (Rupees two hundred only) subject to the condition that, in such cases, the District Government Pleader opines that the prosecution would not be successful.]

(6) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the Court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

(7) When the case is put into Court by the Police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended he investigation) to attend the proceedings in court and assist the prosecuting staff.

(8) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals can be made only under the orders of a State Government.

(9) The senior officer of the department concerned present in the station will see that, in addition to the reports required under (1), (2) and (5) above, prompt reports are submitted to Government through the usual channel regarding-

(a) the commencement of a police investigation;

(b) the decision to prosecute in any particular case;

(c) the result of any prosecution;

(d) the decision to proceed further in revision or appeal in any case;

(e) the result of any proceedings in revision or appeal.

(10) Notwithstanding anything contained in (2) and (9) above the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

Section III-Departmental Enquiry.

1. It is desirable to explain as clearly as possible what is necessary to be done in the way of departmental enquiry where a prosecution is, or is likely to be, instituted. It has been found that, where fraud or embezzlement of Government funds has occurred, there is a tendency for the head of the office or department to regard the institution of criminal proceedings as absolving him from the unpleasant and often labourious task of conducting immediately a through departmental enquiry. This natural reluctance may be enhanced by an apprehension that an enquiry may prejudice the result of the trial in a Court of law. As a result, there has sometimes been great delay in taking departmental proceedings and the results have been inconclusive. Departmental enquiries should not necessarily be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental enquiry could not be brought to any conclusion at all.

2. Experience shows that departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin the documents go to the Court as exhibits, and there they must remain till the case is over and (if an appeal is filed) till the appeal is over. But is essential that everything should be done to carry the departmental proceedings as far as possible before prosecution begins. The stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances, and cannot be precisely defined. The normal procedure is laid down in Rule 55 of the Civil Services (Classification, Control and Appeal) Rules, and the stage which departmental proceedings can reach may according to circumstances be any one of the stages described or implied in the Rule 1, i.e., the preliminary recording of

evidence, the receipt of the delinquent's written statement after the framing of a charge, the personal hearing, or the enquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it must be emphasised that the proceedings should be completed up to the point that can properly be reached.

3. A common type of case is that where a number of persons are involved one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abatement without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental enquiry, or to carry it to the requisite stage, before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

4. The general rule should be that in all cases of fraud, embezzlement, or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the Rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule, include finding and sentence).

If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped unless the authority competence to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court.

5. The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against

whom the Act is not employed should be in accordance with the instructions given above.

1. Substituted by Notification dated 25.8.1966.

2 Substituted by Notification dated 25.9.1984.

3. Added by Notification dated 6.4.1964.

4. Inserted, ibid.

Appendix 21

[See Fin. R. 160]

Rules For The Guidance Of Officers In Connection With The Inspection Of Treasuries And Sub-Treasuries

Section 1- District Treasury

List of points for District Treasury inspection by Collectors

* Indicates questions which need not be answered in the case of treasuries dealing with Branch Banks.

* Indicates questions to be answered only in the case of treasuries dealing with Branch Banks.

(1) Inspection of the District Treasury by an officer of the Accounts Department will be made annually or at other times as may appear suitable considering the volume of work at the treasury, in accordance with the provisions of Articles 292 and 293 of the C.A.C. II and Article 868 of the Audit Code.

(2) Collectors will, however, be personally responsible for the general administration of the treasuries within their districts. The system of inspection of treasuries by officers of the audit department is not intended to relieve Collectors of their responsibility in the matter of management and inspection. Each Collector should once a year personally inspect the District Treasury at such time between the closing of accounts on the 31st July and the opening of the season of October as he may find convenient.

(3) Collector's inspection of the treasury should mainly concern itself with the following matters:-

(i) Custody of cash and Currency notes including those in the currency chest, stamp and opium;

(ii) The condition of boxes and locks;

(iii) The custody of the keys by the Treasury officers and the Treasurers;

(iv) The guarding of the treasury by the Police sentries;

(v) The security furnished by the Treasurer or shroffs, etc;

(vi) The amount of cash kept in the sole custody of the treasurer;

(vii) The custody of R.T. Rs., cheque books, etc.; and

(viii) Whether the more important registers are in good order and kept up-to-date and the Circulars of the Accountant-General, and the standing orders relating to Treasury administration, if any, are filed up-to-date.

(4) All instructions which the Collector may find it necessary to give, should be communicated to the Treasury Officer in an English Official Memorandum immediately on the conclusion of the inspection and at the same time, any explanation he may require should be called for in an English Memorandum written on half margin. This should be promptly replied to by the Treasury Officer and the whole finally disposed of within three months of the date of inspection. Points requiring authoritative rulings or orders of the Commissioner or Government should be simultaneously reported to the Divisional Commissioners.

(5) The Collector should in the course of his inspection specially see that the strong room has been certified as secure and fit for use by an officer of the Public Works Department not below the rank of Executive Engineers and that the certificates and orders if any issued for the security of the room by the Superintendent of Police are hung up on the spot. He should also see that all padlocks and keys are duly entered in the register prescribed for the purpose and correctly placed in accordance with the rules.

(6) The list of questions for the treasury inspection given in Annexure I will serve as a useful guide in the work of inspection. The Collector is

required to issue his own orders in respect of every omission or irregularity noticed.

Section II-Subordinate Treasuries

Inspection of Sub-Treasuries by Collectors and Sub-Divisional Officers

Collectors and Prant Officers should examine every year the sub- treasuries of those Talukas of which they conduct jamabandi. When a Sub-Treasury has been once inspected either by the Collector or by the Prant Officer it need not be inspected again during the same year by the other officer. But if in the event of the inspection having been done by the Collector, the Prant Officer should count the Treasury balance and stamps once during the year. A sub Treasury should, however, be inspected against in the same year if its work is found to be unsatisfactory during the first inspection.

The examination should as far as possible be made unexpectedly and not at stated periods. The attention of the Examining Officers should be specially directed towards verifying the stock of stamps in addition to checking the cash in hand, and ascertaining whether the prescribed accounts are kept. The questions given in Annexure II should be answered by the Examining Officer independently of various points which may attract his attention from the administration point of view. A report should be submitted by a Sub-Divisional Officer in case of his inspection of the Sub-Treasury to the Collector immediately after the examination is over. It is not necessary that Sub-Divisional Officers should answer all the questions at each inspection; they may deal with different parts in instalments, but all the questions should be examined and reported on once a year. It is better that a thorough inspection of one department of the work of the Taluka Office should be made at a time than that a cursory inspection should be made of the whole office. There is no objection to a Sub-Divisional Office using clerk from his own office to assist him in the examination of the Taluka Office.

All instructions which the Collector or Sub-Divisional Officer may find it necessary to give should be communicated to the Sub-Treasury Officer. When any point discovered in the examination requires a report or investigation or explanation more than can be obtained during the inspection separate memos. or error slips are more appropriate. The issue of such separate memos; should be noted in the detailed memo of inspection.

Yearly reports concerning all important points noted in the inspection of the Subordinate Treasuries in the district requiring the authoritative ruling or decision of either Commissioner or Government should be drawn up for the calendar year and submitted to the Commissioner so as to reach him on the 20th January following. These reports should contain the following particulars arranged in tabular forms:-

(1) Name of treasury, (2) Date of last proceeding examination by the Collector or Sub-Divisional Officer, (3) Date of examination in the year under report, and (4) Point requiring authoritative ruling or decision with observations.

Sub-Treasury inspection reports and the action taken on any defects brought to notice therein are reviewed by the Inspecting Officers of the Accountant-General's Office during inspections of District Treasuries. All these reports should, therefore, be filed carefully and made available to the Treasury Inspecting Officer.

Section III - Currency Chests

Procedure for the Inspection of Currency Chest Accounts

Officers inspecting treasuries should pay special attention during treasury inspections to the observance of the rules regarding the maintenance of the chest register and the submission of chest slips. It should particularly be seen that the currency chest register is kept inside the chest and not elsewhere [*vide* Article 23 (b) of the Resource Manual], that the book is properly written up, initialled, etc., that the records show that currency chest slips are serially numbered [*vide* Article 23 (e) *ibid*.] and that the number of the currency chest slips is noted in the currency chest register. It should be specially mentioned in the inspection report whether the rules on these points are observed by the treasury.

The Inspecting Officer should report independently to the Currency Officer in whose jurisdiction the treasury is situated the balance in the currency chest as shown in the chest register on the date of inspection. The Inspecting Officer is not required to check the totals and the balances in the currency chest register to see that the balance he reports to the Currency Officer has been correctly and legitimately arrived at. He has merely to report the balance as recorded in the chest register. The report should be made direct without the intervention of the treasury staff. In addition to reporting to the Currency Officer the balance in the

currency chest as shown in the chest register on the date of inspection, the Inspecting Officer should intimate the number and date of the last chest slip recorded in the currency chest register. The balance should also be reported in the Inspection Report. In passing orders on the report, the District Officer should indicate the receipt of confirmation of the balance figure from the Currency Officer.

Annexure I

List of Questions For District Treasury Inspection.

Note : ξ Questions to be examined by Collector personally every year.

\+ Indicates questions which need not be answered in the case of treasuries dealing with Branch Banks.

* Indicates questions to be answered only in the case of treasuries dealing with Branch Banks.

Strong-room

ξ**1.** Are copies of the certificate of the Executive Engineer or other inspecting officer of the Public Works Department deputed by the Executive Engineer for the purpose of inspecting the strong-room or of the certificate of the District Board's Engineer ordered to undertake the annual inspection in districts in which the State Government buildings have been handed over to the District Board, that the strong-room is secure and fit for use and the Police Superintendent's order prescribing the position of sentries hung up in a conspicuous place within the treasury?

ξ**2.** The certificate of the Executive Engineer or other inspecting officer of the Public Works Department or of the Engineer of the District Board will be in force for 12 months only. What is its date and is it still in force?

ξ**3.** Are the sentries posted in accordance with the orders of the District Superintendent of Police and is the disposition of the Police sentries as laid down in the orders in your opinion, the best?

ξ**4.** How many constables are on guard duty by day and how many by night?

ξ**5.** Are there two locks to the outer door of the strong-room? Who keeps the keys?

ξ**6.** Are the boxes and safes in good order?

ξ**7.** Are there two locks to each?

ξ**8.** Who keeps the keys?

ξ**9.** Does the strong-room contain the following:

ξ(a) Chests containing valuables deposited for safe custody.

ξ(b) Cash chests of other offices,

ξ*(c) Chests to receive late Taluka remittances,

ξ(d) Undisbursed pay, etc.,

ξ(e) Balance of permanent advance, imprest, etc.,

ξ*(f) Sum received after the Treasury is closed.

ξ*(g) Receipts, the classification of which is not readily known?

10. Is there any bag or store of coin in the Treasury kept apart from the general balance?

11. Is a register kept to show the several chests deposited in the Treasury under (a),(b),(c) of 9 above?

12. Is an original entry made for each chest in this register under 9(b) above and a separate subsidiary register kept for nothing the daily deposit and return to each chest?

13. Give a list of cash chest of other offices which are periodically placed in the strong room.

14. Has the Collector given permission in the case of every cash chest of another department kept in the strong-room and have the reasons for granting the permission been communicated to the Accountant-General?

15. Is each chest sealed before being deposited?

***16.** Is an amanat (deposit) register kept for nothing items (f) and (g) referred to in question 9 above?

*17. From an examination of this amanat (deposit) register, do you find that every item of (f) in question 9 above was brought to account in full on the following working day?

*18. As regards item (g) in 9 above registered since last inspection give a list of those items and the reasons for keeping each item out of account.

ξ19. Does the Treasury Officer examine monthly the condition of boxes of jewellery, bullion and other valuables lodged in the Treasury for safe custody and record the result of such examination in the Register of boxes kept in the Treasury?

*20. What was the amount of cash, notes and stamps under single lock on the night before the inspection?

*21. Is a separate register maintained for recording the deposit of taluka remittances which arrive too late to be credited in the accounts of the day of arrival or which arrive on a Sunday or Holiday?

22. Are there any entries in the register: If so were the remittances credited on the next day the office opened?

Padlocks

ξ23. Are the rules prescribed for safe custody of the duplicates of the keys of the locks used in the Treasury and in the State Bank duly observed?

ξ24. Is a register of all padlocks and keys belonging to the District and Sub-Treasuries kept in the strong-room and if so is it properly maintained (separate pages being given for the latter)?

25. Are separate pages assigned in that register to the District Treasury and to each Sub-Treasury?

26. Are all the padlocks in good condition?

ξ27. How many spare padlocks are there in store and are they kept with proper sanction?

ξ28. Are all spare padlocks with their keys which are hold in the District Treasury, all duplicate keys, except those belonging to the locks of the headquarters strongroom door, kept in the headquarters strong-room under double locks?

ξ **29.** Are any cheap country-made locks in use for any box containing cash or valuable?

ξ **30.** Where were the duplicate keys of the District Treasury strong- room on the day of your inspection and those of the duplicate keys receptacles?

Note 1.-The duplicate keys of the box containing the spare locks and duplicate keys used in Treasuries and Sub-Treasuries should be in the safe of the Collector and District Magistrate. (The duplicate keys of the duplicate key receptacle should be deposited with the Bank like duplicate keys of the strong-room.)

Note 2.- The powers regarding disposal of Treasury keys and pad locks, which became unserviceable or are lost, exercised by the Commissioners have been delegated to the Collectors.

(G.R., F.D. 4293 dated 13th October 1925)

31. Are all padlocks and duplicate keys belonging to the Treasury examined and compared with the register maintained and is a certificate signed as to the correctness thereof whenever the charge of the Treasury is transferred or a treasurer changed?

ξ***32.** Does it appear from an examination of Resource Form No. 3 that the Treasury Officer registers every amount passed into or passed out of double lock with his own hand?

***33.** Does the Treasure's daily balance sheet show correctly the distribution between Treasure under single and double lock?

***34.** Has the amount placed under double lock every evening out of the cash in the hands of the Treasurer been so regulated that the cash balance with the Treasurer together with the value of the stamps, opium, undisbursed pay, etc., in his hands did on no evening exceed the amount of the security given by him?

***35.** Is gold coin kept in a separate safe or chest?

***36.** Are currency notes, both universal and non-universal stored separately from coin in a tin box or other receptacle and kept in bundles of not more than 100 notes each under each denomination?

*37. Is coin received into double lock tested and put into bags of uniform sizes with slips in form 19 and are notes received into double lock counted and kept in bundles in accordance with the denomination with a table in form 21 signed by the Treasury Officer at the top of the bundle in token of his verification that the notes in each bundle are all of the alleged value?

*38. Does it appear that the currency notes are placed in order of receipt?

*39. Does it appear that they are regularly reissued in the order of their receipt?

*40. Does it appear that universal notes issued from other circles are received freely at the Treasury? Does it appear that non- universal notes of other circles are ever received?

*41. To what extent does the Treasury Officer supervise and control the work of the shroffs in examining the coins?

Note.-Special attention should be paid by the Inspecting Officer to the number and frequency of counterfeit coins deleted.

*42. Have the following weights and scales been provided:-

(1) Weighing machine.

(2) Weights for weighing machine.

(3) Scales to weigh Rs. 1,000.

(4) Scales for weighing Rs. 100.

(5) Balance for weighing single coins.

(6) Minimum weight for one rupee.

(7) Minimum weight for 1/2 rupee.

(8) Minimum weight for one sovereign.

(9) Weights for 15/16, 7/8, 13/16, 3/4 tolas.

(10) Weights of 7/16, 3/8, 3/16, 3/32, 7/32 and 7/64 tolas.

(11) Minimum weight for 1/2 sovereign.

ξ*43. Are the weights and scales in good condition? Has the result of yearly weighment of heavy weights (1,000 tolas and over) in use in the Treasury against new rupees been recorded in the register maintained for the purpose?

ξ*44. Where is the set of minimum weights and test scales kept?

*45. How is the silver coin under the Coinage Act held?

*46. Is small silver readily obtainable on application?

*47. Is there in the strong-room any silver coin which has been cut under the Coinage Act?

*48. Is uncurrent copper kept apart from the current copper so as not to be re-issued?

*49. How are they entered in the accounts?

*50. Have any 1/8 or 1/4 rupees been cut as light?

*51. Are requisitions for copper coin ever received from talukas?

*52. Are they promptly answered?

*53. Is the supply of bronze and nickel at each taluka ample to meet all demands?

*54. Are Government bronze and nickel coins freely taken without limit of amount.

*55. Are they freely issued to all applicants seeking them in exchange for silver or in payent of claims against Government?

ξ*56. When was uncurrent coin last remitted to the mint or Central Treasury and what is the amount on hand at the time of inspection?

*57. Are notices in English and Vernaculars in bold type hung in the Treasurer's room and near the counter to the effect that persons paying money into Treasury should insist on their being given receipts signed both by the shroff and by the Head Accountant and by the Treasury Officer in case of receipts over Rs. 500?

*58. Is a placard in English and the Vernacular, notifying that the Treasury is prepared to cash notes exhibited in a conspicuous place?

59. Do officers-in-charge of taluka or Sub-Treasuries send a monthly certificate of personal verification of their balances?

60. Are the balances at such Treasuries verified whenever the Collector, the Divisional Officer inspects them?

61. Give list showing the last occasion on which each was inspected and the names of the Inspecting Officers.

Remittances

(**Note.-** All remittance boxes should be weighed in the Treasury before despatch and all remittance boxes received into the Treasury weighed before they are opened.)

***62.** Does it appear from an examination of a few invoices taken at random that weights are noted against each box?

Stamps

63. Is the store account of stamps kept regularly up to date?

ξ**64.** Is the order regarding the care and custody of the stock register of stamps invariably followed?

65. Does it appear that the last indent for stamps was prepared in accordance with requirements as evidenced by consumption in the past?

66. Are charges paid from the Treasury for sale of stamps in accordance with rules?

Notes. 1. A few of the stamp vendor's indents on hand should be examined.

2. (a) Stamps are received from the Superintendent of Stamps and are placed under double lock, one key remaining with the Treasury Officer and the other with the Treasurer.

(b) Four or more stock registers are maintained for recording the receipt and issue of each denomination of stamps from double lock.

(c) Stamps are sold from single lock stock which is periodically replenished from the double lock stock. The issues to Sub-treasuries should invariably be made from the double lock stock in the same way as to the *ex-officio* vendors at the District Treasury.

(d) Stamps of higher denominations which are taken out of double lock stock only when actually required for sale, should also pass through the single lock register before sale. Rule 26 of Appendix 9 of the C.A.C., II requires that the stock to be made over to the Treasury to be kept by

him under single lock should be ordinarily sufficient for a month. But this rule gives ample discretion to the State Government for fixing the stock to be made over to the Treasuries and the intervals at which it should be replenished. Government have accordingly authorised all the Treasury Officers to replenish if necessary at any time the stock of stamps with the *ex-officio* vendor in the single lock provided thereby the security furnished by him is not exceeded.

(G.R., F.D., No. 5212 of 9th February 1928)

67. How many double lock stock registers are maintained?

68. Does the Treasury Officer date and initial every entry in the last column in each register?

69. Do the last receipts entered, agree with the invoices of the Controller of Stamps, Nasik and the last issues with the corresponding receipt entries in the single lock stock registers?

70. Does the Treasury Officer state that he is invariably present when the double lock stamps almirah is opened?

71. How many single lock stock registers are maintained?

ξ72. Does the Treasury Officer date and initial the entries in the single lock register at the end of everyday when stamps are issued from double locks, etc., in token of verification?

ξ73. How often in the last year has the Treasury Officer extracted all the balances from the single lock stock register, added them up and checked the total with the figure in the last column?

74. Is a monthly progressive total carried through in the single lock stock register giving the total sales of each denomination up to date in each month and up to the end of the previous month?

[At the end of each month the stamp transactions of the district are brought together in the stock register of stamps. The sales of each denomination at the District and Sub-Treasuries are posted into the register and added up so as to give the total scales in the district. The balances at the Sub-Treasuries are posted from the taluka stamp account and also any stamps in transit and these are then added up.

Below these the balances in the Huzur under doubles lock and under single lock are posted and three lines added up giving the balances in the District. The total sales are then added to the closing balances. The opening balances are posted and added to the receipt (if any) from the Controller of Stamps. The two sets of grand totals should agree item by item.]

75. Are all the balances in various Sub-Treasuries, the balances under single and double locks in the Huzur Treasury and the stamps in transit posted into the stock register of stamps and added together?

76. Are the total sales added to the closing balances?

77. Are the receipts from the Controller of Stamps added to the opening balances?

78. Do these two sets of totals agree item by item for the last month?

79. Is the purchase money of stamps paid direct to the *ex-officio* vendor? are the sale-proceeds remitted daily into the Bank before it closes for the day? If at any time the remittance of sale- proceeds is made on the following day, are sufficient steps taken to see that the security given by the *ex-officio* vendor is adequate, in view of the stock of stamps and the sale-proceeds which may be kept with him at any time?

Opium

79-A. Are the store accounts of opium in form Nos. Opium 2e and Opium 3e maintained by the Treasury? If so, are they correctly maintained up to date?

Sureties

ξ**80.** Is a register of securities of the treasury staff properly maintained? When was the validity of the securities last examined?

Supply Bills and Remittance Transfer Receipts

81. Where are the spare stores of bill forms kept?

82. Is intimation given to the Bank daily or weekly of the amount for which and the rate at which bills may be granted?

83. In whose custody was the key on the day of your inspection?

84. Are stores of bill forms entered in a register with a column showing the date of issue of each book of forms?

85. Does it appear from this register that a book of a later serial number has ever been issued before one of an earlier number?

86. Is the numerical series of each class unbroken?

87. Are the books of forms required for the day's use issued in the morning?

88. Are they checked by the Treasury Officer on return in the evening?

89. Has the clerk who fills up supply bills and remittance transfer receipts more than one book of forms of each kind in his possession?

90. Are issue registers opened before the year beings?

91. Is the letter of the Deputy Controller of the Currency or the clause of the rule authorising the issue of each bill noted in the issue register?

92. Do you find any cases in which bills were not issued on the same day on which they were applied for? If so, what is the Treasury Officer's explanation?

93. Are the counterfoils of bills issued initialled by the Treasury Officer?

ξ94. Take the entries on a few counterfoils at random and state if they agree with the corresponding entries in the issue register.

95. Taking a few counterfoils of duplicate bills and tracing the entries of the original bills in the issue register does it appear that a note has been made in each case in the remarks column of the issue of a duplicate?

[The entries of any particular day in the advice lists (Form 50) should agree with the entries of the date in the several pages of the register of bills issued (Form 49). The total of the local and foreign general lists (Forms 51 and 52) should respectively agree with the totals of advice lists sent to Bombay and foreign treasuries. The total of each general list (Form 51 and 52) should agree with the credits in the cash book.]

96. Are these cross checks understood and applied?

*97. Where are the files of original advices of bills drawn on the treasury kept?

*98. Are the advices from each treasury laid together in order of date?

+**99.** Are the original advices passed on to the Bank/A.G.

***100.** Is the fact of payment also marked off on the original advice?

101. Are four registers of bills paid in prescribed forms under Treasury Rules maintained?

102. Is an entry of each payment made in the appropriate register?

103. Are paid bills numbered in order of payment and kept with the paid bills schedule for transmission to the account office?

104. When bills are not paid before the end of the third account year in which they were issued, are they marked off as lapsed to Government in the remarks column of the advice list?

[Every chalan and every bill which has to be paid by transfer should be handed over to the Head Accountant or Treasury Officer as soon as it is received in the treasury. He should enter it in a number book and give it a serial number. If the credit is entered in the subsidiary register the chalan or bill with the number book and the register should be placed before the Treasury Officer who should initial the entry in the subsidiary register and tick off the items in the number book. For credit entered in detail in the day book the chalan or bill with the day book and the number book should be placed in the evening before the Treasury Officer who should tick off the entries in the day book and the number book corresponding to the bill or chalan. He should see that every credit entered in the number book has been brought to account.]

Compilation of Accounts.

105. Are the following registers and records generally in good order and kept up to date?

(1) Registers.-

(a) Accountant's day book and subsidiary registers.

(b) Treasurer's cash book.

(c) Personal deposit registers.

(d) Revenue and Civil and Criminal Court's deposit registers.

(e) Loans registers.

(f) Store account of stamps.

(g) Store account of opium.

(h) Pension registers.

(i) Register of locks and keys.

(2) Files.-

Files of pension payment orders.

(One day should be selected in order to answer the following questions.)

106. Are the day book and the subsidiary registers of receipts and charges correctly posted?

Procedure.

Receipts and payments and closing for the day

107. Are the demand collection and balance statement or other administrative accounts relating to land revenue compiled in the Treasury account department or under the direct supervision of the Shirastedar?

ξ**108.** Are printed forms (chalans) available readily to persons having to pay money into the Treasury?

109. Is money ever received without one?

Note.- The question should be answered by examining of a few days entries at random.

110. Does the Treasury Officer or the Head Accountant maintain a number book?

111. Does the Head Accountant see that the chalans and bills which have to be paid by transfer bear the initials or signatures of the departmental officers concerned before they are admitted by him?

112. From an examination of a few days' chalans does it appear that they were entered in the number book and also in the day book or in a register subsidiary to it?

113. Are the office copies of the chalans initialled or signed in full by the Head Accountant?

114. Do you find any case in which payment was made from the treasury or branch bank before a formal order of payment was obtained from the Treasury Officer?

115. Are they at once noted in the cash book or subsidiary register?

+116. Is a register of payment orders maintained? Are payments at the bank noted against the corresponding items passed for payments and entered in the register?

+117. Is a register of chalans maintained? Are the receipts at the bank noted against the corresponding items already passed and entered in the register?

***118.** Does the Treasury Officer date his initial in the Treasurer's daily balance sheet?

***119.** Does the Treasury Officer state that he roughly verifies the balance in the hands of the Treasurer every night before signing the Treasurer's daily balance sheet?

+120. Is the daily account despatched by the bank regularly to the Collector on the morning following the date to which it refers?

+121. Is the pass book written up and forwarded with the daily account?

ξ122. Are these documents sent in a locked box? Are all reasonable precautions taken to prevent alteration or abstraction of any papers before the box reaches the collector?

+123. Is care taken that all the vouchers sent to the Collector by the Agent are conspicuously marked "paid"?

+124. When is the daily account with the chalans and vouchers received from the Agent? How is it checked?

+125. Is each item of receipt or payment posted from the daily account into the cash book either direct or through some subordinate register?

+126. Are the vouchers numbered and arranged according to the register in which they are entered?

+127. Does the Collector attach his initials to both sides of the pass book in token of its correctness?

+128. Does the Treasury Officer date his signature in the Accountant's day book?

+**129.** Does the date show that he verified the entries in the day book with the entries of the daily total of each subsidiary register and with the Treasury's balance sheet on the evening of the day on which the transactions occurred or on the morning of the next day?

+**130.** Does the date show that he verified the entries in the day book with the Bank's daily account on the date of receipt of the latter?

131. Does it appear that all payment schedules due to the Accountant General are written up regularly day by day or that the writing up of any of them is postponed till date of despatch?

[The Head Accountant should keep under his lock and key all paid vouchers from the dates of their payment (or on receipt from the bank) up to the date of their transmission to the Accountant General's Office. If on any morning, it is necessary to give out any paid vouchers for audit, a list of such vouchers should be prepared and checked by the Head Accountant. The clerk receiving the voucher should sign the list which should be placed in the box from which the vouchers are removed. In the evening, all these, vouchers should be replaced therein.]

ξ**132.** Are all the paid vouchers or receipted lists locked in a box under the key of the Head Accountant?

133. By examining the list does it appear that all paid vouchers are returned to the Head Accountant every evening?

134. Does the cash balance of the district consist only of-

(1) amount lodged in the District Treasury,

(2) amount lodged in the sub-treasuries,

(3) remittances in transit?

135. How is the prompt credit in the sub-treasury accounts of remittances within the district watched?

136. Is a daily sheet received every day from each sub-treasury?

137. Does it show the total receipts under each head of account?

138. Does it show the bills paid?

139. Are all paid vouchers received daily from each sub-treasury?

140. Are chalans for postal receipts, deposit receipts, Court of wards and attached estates receipts and Magisterial fines received daily from sub-treasuries?

141. Is a contingent register in Form No. 14 properly kept up?

142. Was the money drawn from the Treasury in any case long before it was required for actual disbursement or at the close of the year merely to prevent the allotment from lapsing?

143. Is the permanent advance register maintained in the form prescribed?

144. What is the balance on hand and are vouchers present for the remainder of the permanent advance?

145. Does each voucher on which payment is made out of the permanent advance bear a payment order of the Treasury Officer?

Deposits

146. Are receipt registers in Form 43, opened newly every year?

147. Does the Treasury Officer initial each deposit in the receipt register (Form 43) on the day on which the deposit is made?

148. Does he ever question the admissibility of a deposit?

149. Does the daily total carried to the cash book from this register agree with the corresponding entry in the cash book in a few selected instances?

150. Does the Treasury Officer initial every entry of payment in the receipt register?

Personal Deposits

151. Is every receipt entered in register (Form 44), the balance worked out and the item initialled by the Treasury Officer?

152. Is every payment entered in register (Form 44) the balance worked out and the item initialled and dated by the Treasury Officer?

153. Are no payments made on account of personal deposits of Court of wards or attached estates except on cheques drawn by Collectors or administrators of estates?

154. Do the date to the initials agree with the dates of receipt or payment?

†155. Do the dates to the initials agree with the dates of receipt of the Bank's daily account?

156. Is a separate line given to every receipt and one to every payment?

157. Are there any blank lines in the registers?

158. Is a separate page in the register (Form 44) assigned to each account with sufficient blank pages to record the year's transactions?

159. At the close of each day's transactions are the totals of the amounts paid calculated for every account and entered in register (Form 45)?

160. Are the entries in the register totalled up at the close of the month, and transferred to the extract register (Form 48)?

161. Does the balance as worked out in Form 44 at the end of the month agree with the closing balance as shown in Form 48?

§162. Can you detect any cases where funds have been transferred from one estate to another?

163. Who maintains Forms 44, 45 and 48?

164. Is a Treasury Official or an estate clerk temporarily engaged?

165. Is a register in Form 44 kept for each municipal account whether the Municipality banks with the District Treasury or at a sub- treasury?

166. Are receipts and payments made at District and at sub-treasuries entered in this register?

Cash Orders

167. Are cash orders entered in register (Form 46)?

168. Is a separate page maintained for each sub-treasury?

169. Does the Treasury Officer initial each item in register (Form 46) as he issues the cash order?

170. Is the total of cash day's receipts transferred to register Form 45?

171. Is the "Orders paid" column in register posted up to date?

172. Is the column "Orders paid" totalled at the end of the month and the total entered in the register, Form. 45?

173. Is the total of the month's transactions calculated at the end of the month from Form 45 and carried to Form 48?

174. Do the grand total receipts and the grand total charges as shown in register (Form 45) agree with the receipts and charges under "Personal Deposits" in the office copy of the monthly treasury accounts?

175. Does the closing balance in Form 48 correspond with the totals of outstanding as shown in detail in Form 46?

176. Are cash orders ever issued for cash? If so, what are the reasons for their issue in those cases?

Cheques

177. Does the Treasury Officer date and initial the balance after each entry of the payment of the cheques at the District Treasury in register Form 43?

178. When are the cheques paid at sub-treasuries posted in it?

179. Where are pass books kept?

180. How often are they sent to treasury to be written up?

(If there are any pass books in the treasury at the time of inspection, questions 180 to 184 should be answered.)

181. Are the entries in the several registers, Form 63, copied into a pass book in Form 66?

182. Are one or more separate pages of the pass book allotted to each register so as to keep together the month's entries from each register?

183. At the end of each month is the total of each page transferred to the last page and a grand total made?

184. Is every payment made on the authority of a letter of credit other than of Public Works Department noted here or in a register similar to Form 63 at the time of payment:-

(1) Military,

(2) Post Office,

(3) Telegraph,

(4) Other departments?

185. Has the Treasury Officer dated his initials against each entry?

186. Is the balance struck each time a cheque is passed for payment in the case of the following departments:-

(1) Military, (2) Post Office, (3) Telegraph, (4) Other departments?

Government Securities.

[+]**187.** Are the provisions of paragraph 41 of Government Securities Manual fully carried out when interest is paid on Government Promissory Notes? Are the rules in paragraphs 101 to 108 of the Government Securities Manual, more especially those of paragraph 108 regarding endorsements on Government Promissory Notes on which interest is not required by the depositors, fully understood and observed when such notes are lodged as deposits in the treasury?

188. Are there any notes deposited by Government officer in the treasury for more than 12 months? And has any interest been paid on such notes?

[ξ]**189.** Is a register in Form 14 of the Government Securities Manual for the record of payment of interest on Government Promissory Notes kept up to date? Are the payments noted then and there?

190. Is a register in Form 16 of the Government Securities Manual kept, of powers of attorney, probates, certificates or other documents connected with the transfer of, drawing of, interest on Government securities?

191. Are the register and forms prescribed for the record of the transactions relating to the deposit of Government Promissory Notes for safe custody at the District headquarters treasury, where there is no branch of State Bank of India, correctly maintained?

192. Have you verified the notes in deposit with the entries in the register?

193. Is the register of interest orders (Forms 3 of G.S.M) correctly maintained?

194. [Omitted.]

195. Is a register in Form 5 of the Government Securities Manual kept of Bearer Bonds registered for payment of coupons at the treasury? Are the entries in all the columns correctly made? Have all the advices of

registration and cancellation of Bearer Bonds been duly entered in the register and each entry attested by the Treasury Officer?

196. Are the entries in the interest register duly made and signed by the recipients?

197. Are the records relating to Government Promissory Notes and Bearer Bonds, etc. kept up to date?

Note .-The Auditor-General has ordered that inspecting officers should personally examine the register of enfaced notes as large differences were found between the totals of the loan balances referred to by the various mofussil treasuries as having been transferred thereto for payment of interest and the corresponding figures recorded in the P.D.O. registers. Inspecting officers should also see whether a separate file of all advices of enfacements and cancellations received in the treasury is properly maintained and should compare with these the entries in the register of enfacement notes.

Pensions.

198. Are there two registers in Form 40 kept of the pension payment orders payable at the treasury-one for political and one for service pensions?

199. Do they appear to be posted up to date?

200. Do the files of pension payment orders appear to be complete according to these registers?

201. Are they accessible to strangers?

202. Are the orders in good conditions?

203. Are all entries of payments at District and sub-treasuries noted on them under the initials of the Treasury Officer?

204. Do you notice any overfull of notes of payments?

205. Do you notice any pay orders on which payment has been made of-

(1) pensions remaining undrawn for 12 months.

(2) pensions paid for the first time, or,

(3) arrears amounting to Rs. 1,000 and over?

206. Does the Treasury Officer regularly check the pensioners' marks with the original order before paying them?

207. In the case of pensioners permanently exempted from personal attendance is proof of their continued existence (independent of that furnished by a life certificate obtained every year and recorded?

208. Are rules in respect of payment of pensions by Postal money orders correctly followed?

Military Pensions

209. Are check registers in prescribed forms duly paged and properly indexed, maintained according to the different classes of pensioners and are any erasures?

210. Are payments noted therein on the dates on which they are made under the attestation of the Treasury Officer?

211. Are notes of cessation of pensions properly taken in the check registers?

212. Are notes of transfers, strikes off due to non-drawal of pensions for over 36 months or other causes been properly taken in the check registers?

213. Are special Military Pension life certificates wherever necessary, properly and correctly obtained before payment?

214. Are all the descriptive rolls and family pension claims in respect of Indian Military pensioners properly kept in separate pads according to their classes?

215. Are widowhood declarations in the case of Indian Military pensioners, wherever necessary, properly obtained before payment?

216. Are rules in respect of re-employment of pensioners correctly observed?

Miscellaneous

Payment of salary and other bills of the Treasury

217. Is the register of Accountant General's orders of retrenchment properly maintained?

218. In whose custody is it?

219. Is reference made to it before pay is issued to any officer?

220. Is a register maintained to show the names of all the Gazetted Officers drawing their pay from the treasury? Are entries made in it as soon as each slip is received from the Accountant General?

221. Is a reference made to it when a bill is presented for payment?

222. Is any record kept of the fascimile signature of officer who usually draw their bills from the treasury?

A. Objection statement

223. Are copies of the objection statements received from audit office kept? Have the original statements been returned with replies without delay? Has action been promptly taken in cases in which it was promised in replies to objection statements?

B. Reference Books, etc.

224. Are the corrections to various books and Manuals pasted up to date?

225. Is a file kept of all circular letters issued by the Accountant General, and another for district Standing Orders relating to Treasury Administration, etc.?

226. Are they in good order and kept up to date?

227. Are they accessible to all clerks in the Account Department?

C. Stationery, etc.

228. Is the register of articles of stationery kept in the form prescribed and are the issues entered daily?

229. Does the register show that it has been periodically examined by the Treasury Officer?

230. Is the spare stock of printed forms and stationery kept in order, in the record room or other appropriate place?

D. General.

231. Are the office registers and record generally in good order?

232. Are the pass books of the local bodies received regularly at the treasury and returned promptly by it with the entries filled in?

E. Dead-stock

233. Is it maintained? Is it up to date?

234. Is certificate of annual verification furnished?

235. Are any unserviceable articles kept unnecessarily in stock?

236. Are notes of disposal of articles made from time to time kept as they occur under proper attestation?

F. Records

237. Are "A","B" and "C" papers properly kept on separate shelves with labels showing the years to which each of them pertains?

238. Have the Government Resolutions been sorted into "important" and "unimportant" and important Government Resolutions and Circulars and standing orders of each year been properly indexed?

239. Has all record due for destruction been destroyed and lists of the record destroyed kept?

240. Is a list of library books maintained up to date?

241. Are there any obsolete books unnecessarily kept?

242. Is annual certificate of verification furnished?

Memorandum of points to be noticed in the examination of the District Treasury

I - Taluka Daily Sheets and Returns.

I. Are the postings in the Account books done on the days on which the daily sheets are received, or if the post arrives too late, on the office day immediately following? Are the days on which sheets are received and the dates on which they are posted duly endorsed on them?

II. Are the daily sheets duly scrutinised and the number of the subsidiary register, if any correctly entered against each item by the Head of Deputy Accountant? Are the sheets also thoroughly examined from a revenue point of view and are all irregularities on the part of the Mamlatdars in the preparation and transmission of the sheets promptly checked and the audits methodically filed?

III. Are the daily sheets duly initialled by either of these officers?

IV. Do the items in the daily sheets tally with the entries in the cash book, the subsidiary registers and the daily balance sheets respectively?

V. Are the sheets filed in proper order in separate monthly files for each Taluka?

VI. Have the monthly taluka returns been filed by taluka and properly compiled each month into a district return submitted with the required certificates? Does the total for the year agree with the total of the register of revenue receipts? Have corrections been properly made and refunds duly accounted for?

II- District Transactions and Accounts.

I. Are all chalans, bills, etc., duly examined by the Head Accountant and dealt with by him and the Treasurer in accordance with the standing orders?

II. Are they regularly entered in the Accountant's cash book or the subsidiary registers and the Treasurer's cash book? Do they correspond with the respective entries?

III. Do the lump entries in the cash book correspond with the daily totals in the subsidiary registers?

IV. Is the daily balance sheet properly made out? Does the opening balance tally with the closing balance of the previous day and do the receipts and disbursements tally with the daily totals in the cash book?

V. Does the Treasurer's daily balance sheet contain the necessary particulars and do the receipts and disbursements tally with the totals of his cash book?

VI. Are the lists of payments, cash accounts and cash balance reports properly drawn up and punctually submitted to the Accountant General and are the schedules written up daily and compared before despatch with the register from which they are extracted and the examination of the details checked by a responsible officer other than the clerk who wrote them up? Are the lists of payments accompanied by the necessary vouchers and the cash balance reports by the memoranda and do the details tally with books on which they rest?

VII. What subsidiary registers are kept up? Are these maintained under the authority and in proper form? Do the daily, bi-monthly and monthly totals correspond with those in the cash book, lists of payments and cash account, respectively?

VIII. Are deposits received on proper authority only? Is their repayment duly watched, made on proper authority and promptly posted? Have any excess payments been made? Are lapsed deposits duly credited to Government? Is the quarterly certificate prescribed by rule, duly furnished? Are the amounts of cash orders correctly credited and debited in the personal ledgers? Are any sums credited to deposits which might at once have been credited to some service head of account?

Are net sale-proceeds of impounded cattle held in deposit for any period in excess of six months-compensation, fines and process fees to complainants one month after appeal is decided?

Are Civil Courts deposits or repayments received or made without the presentation of the pass book prescribed, and is the pass book returned after each transaction? Is the pass book balanced monthly?

Are original receipts always tendered when security and earnest money deposits are repaid?

IX. Are payments on account of Military pensions paid under proper authority and prescribed rules?

Are pension pay orders in case of pension remaining undrawn for more than 3 years in case of superannuation and 6 years in case of invalid pensions returned to the Accountant General, and the pension stopped at once? The pensioner if he subsequently appears, the case being referred to the Accountant General for the renewal of his pension?

X. Are cash allowances "Fixed", and "Fluctuating" properly entered in a ledger so that excess and double payments may be avoided, do the allowances tally with the cash alienation list and are they paid to the right persons?

Are the payments in arrears subjected to proper deductions and are allowances which have lapsed discontinued? Are ledgers properly stamped with the Collector's seal?

XI. Are revenue advances made on proper authority and is their recovery properly watched? Is the quarterly return duly submitted to the Commissioner or other competent authority and do the amounts entered therein tally with the totals of the *plus* and *minus* memorandum?

XII. Is payment of interest on Government paper made in accordance with the rules?

XIII. Are the proper accounts kept of (1) Opium, (2) Stamps? Are the stocks in hand tested at proper periods and accounts balanced and certified? Are the accounts signed daily by the Treasury Officer? Are the periodical returns properly compiled from the Taluka and District returns and tested by the revenue receipts?

XIV. Are local funds properly accounted for?

XV. Are budget estimates prepared in accordance with the rules?

XVI. Are the rules prescribed for contract and other kinds of contingencies duly observed and are registers of contingent charges kept in sanctioned forms and are they written up to date?

Are detailed bills checked with the register especially with reference to the progressive totals before submission?

Are all vouchers retained in the office properly defaced and regularly filed?

III - Miscellaneous

I. Have the Head Accountant, Treasurer and other officers given the required securities and are their sureties alive and solvent? Is the solvency of the sureties of the taluka officers annually inquired into?

II. Are the treasury and office rooms kept clear of the public? Do parties having transactions with the department receive proper accommodation and prompt attention?

III. Is the division of the work and the responsibility of the department among the clerks and karkuns fair and considerate? Are the account books clearly and neatly kept? Erasures and scoring, etc., avoided?

IV. Is a complete list of periodical returns and accounts duly maintained up to date and extracts thereof relating to each compilation clerk prepared and hung up and are the latter rendered punctually on the dates on which they are due?

V. Do the Accountant General's audits receive prompt attention? Are special account requisitions promptly met? And is the state of the arrears generally satisfactory?

VI. Does the District Office exercise due supervision over the cash balances and transactions generally of its subordinate treasuries? Is it free from irregularity of calling upon Mamlatdars to furnish reports, etc., the material for which exists already at the District Treasury?

Annexure II

List of Questions For The Inspection Of A Sub-Treasury

(N.B. - ξ Questions to be examined by a Collector personally every year.)

I - Strong-room.

ξ**1.** Are all the openings to the strong-room barred?

ξ**2.** Are there any shutters or doors over any of the openings? If so, are they simple shutters or venetian blinds?

ξ**3.** Are there two locks on the strong-room?

ξ**4.** Does the Shroff Karkun keep one key?

5. Does the Aval Karkun (head clerk) keep the other key?

6. What is the amount of the security furnished by the Aval Karkun (head clerk)?

ξ**7.** Is the Mamlatdar or Mahalkari or the Officer holding this key invariably present both at the beginning and at the end of the day and also on all occasions when there are transactions under double lock stores? Do the keys ever leave the possession of these Officers?

ξ**8.** Is there a certificate signed by an official of the Public Works Department that the strong-room is safe?

ξ**9.** Who signed it?

ξ**10.** What is the date on it?

ξ**11.** Is there a Police guard notice containing instructions by the Superintendent of Police as to the guarding of the Sub-Treasury with a Vernacular translation thereof being hung up in a conspicuous part of the Treasury?

ξ**12.** Are the Police guards placed accordingly? How many constables are on duty by night and how many by day?

13. Are the following notices hung up in conspicuous places?

(1) About Treasury hours.

(2) Exchange of small coin and copper.

(3) Encashment of currency notes (English and Vernacular).

ξ **14.** What other notices are hung up concerning the receipt and disbursement of notes, small silver and copper?

ξ**15.** Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the Treasurer's (Shroff's) balance sheet (Form No. 2) or Accountant's day-book (Form No. 1)?

ξ**16** Does the strong-room contain the following?-

(a) Chests containing valuables deposited for safe custody.

(b) Cash chests of other offices.

(c) Undisbursed pay, etc.

(d) Balance of permanent advance, imprest, etc.

(e) Sums received after the Treasury is closed.

(f) Receipts, the classification of which is not readily known.

ξ**17.** Is there any bag or store of coin in the Treasury kept apart from the general balance?

18. Is a register kept to show the several chests deposited in the Treasury under (a), (b) of above?

19. Is an original entry made for each chest in this register under (b) and a separate subsidiary register kept for noting the daily deposit and return of each chest?

20. Give a list of cash chests of other offices which are periodically placed in the strong-room?

ξ**21.** Has the Collector given permission in the case of every cash chest of another department kept in the strong-room and have the reasons for granting the permission been communicated to the Accountant-General?

22. Is each chest sealed before being deposited?

23. Is an amanat (deposit) register kept for noting items (e) and (f) referred to in question 16 above?

24. From an examination of this amanat (deposit) register, do you find that every item(e) in question 16 above was brought to account in full on the following working day?

25. As regards item (f) in 16 above registered since the last inspection, give a list of those items and the reasons for keeping each item out of account?

ξ26. Does the Sub-Treasury Officer examine monthly the condition of boxes of jewellery, bullion and other valuables lodged in the Treasury for safe custody and record the result of such examination in the register of boxes kept in the Treasury?

(G.R., F.D. No. 2971 of 12-2-1924)

27. Is there a box kept outside the strong-room for depositing late village remittances which are to remain in the custody of the Police guard under their additional seal on the bags containing the remittances? Is it locked and sealed by the Police guard one of the carriers being present there till the Sub-Treasury opens?

II - Padlocks

ξ28. Is a register of all padlocks and keys used in the Sub-Treasury maintained in the prescribed form?

ξ29. Has every lock got two key s? Where are the duplicates kept?

ξ30. Are there any padlocks of which duplicate key has been lost? Are there any spare padlocks?

ξ31. Are th ere any cheap country-made locks in use for any box containing cash or valuables?

32. Are all padlocks and keys belonging to the Sub-Treasury examined and compared with the register? Is a certificate signed that they have been found to be correct whenever the charge of the Sub-Treasury is transferred to Treasurer changed?

Note :- At every inspection of a Sub-Treasury the Inspecting Officer shall report whether he has found the padlocks and all keys (except the strong-room lock duplicate keys deposited elsewhere) correct and deposited in accordance with the rules.

(Rule 112-a, Bom. Sub-Try. Manual)

III-Sub Treasury Balance

33. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the cash- book?

33-A. Does the Aval Karkun carry out a daily verification of the single lock balances?

33-B. Does the Mamlatdar carry out a verification of the Sub-Treasury balances (including balances under single lock) on his return to headquarters after an absence of more than four days, in addition to the monthly verification on the 25th of each month?

34. Has the amount placed under double lock every evening out of the cash in the hands of the Treasurer (Shroff) been so regulated that the cash balance with the Treasurer (Shroff) together with the value of the stamps, opium, undisbursed pay, etc., if any, in his hands did on no evening exceed the amount of the security given by him?

35. Do Officers-in-charge of Sub-Treasuries send a monthly certificate of personal verification of their balances?

36. Is the balance at the Sub-Treasury verified whenever the Collector or the Divisional Officer inspects it?

37. Give the date on which the Sub-Treasury was last inspected and the name of the Inspecting Officer.

38. Is there a main store of coin?

39. Is it a safe box or hold in the ground? If a box or safe is that in good order?

40. Is it under double lock?

41. Is there a currency chest?

42. Is it under double lock?

43. Does the Treasurer (Shroff) keep one key?

44. Does the Aval Karkun (head clerk) keep the other key?

45. [Deleted.]

46. Does the Aval Karkun (head clerk) come in person to open the double lock main store? and

47. Does he ever send his key by a peon or Shroff?

48. Does the Mamlatdar or in his absence the Head Karkun see before he leaves the office that the door of the Sub-Treasury is properly locked and sealed in the presence of the Police Officer- in-charge of the guard?

49. When any money is issued from, or placed in, double lock are the amounts registered by the Mamlatdar or Mahalkari or in his absence by the Officers holding the keys with his own hand in the Treasurer's (Shroff's) balance sheet-Form No. 2?

[Rule 112(13), Bom. Sub-Try. Manual]

50. Is the cash book signed by the Shroff, the Head Karkun, and the Mamlatdar or Mahalkari at the close of the day?

(Rule 18, Bom. Sub-Try. Manual)

ξ51. Is a memorandum kept inside the main store in each receptacle for treasure on which is recorded the amount placed in or taken out and on which the balance is worked out?

[Rule 112(12), Bom. Sub-Try. Manual]

52. Is this memorandum initialled by the Mamlatdar or Mahalkari or the Officer holding his keys whenever the main store is opened?

ξ53. From an examination on this memorandum on that date does it appear that it was initialled by the Treasurer (Shroff) only the main store having been opened in the absence of both the Mamlatdar or Mahalkari and the Officer holding the Mamlatdar or Mahalkari's keys?

ξ54. Are the rupees in the main store in the net bags of Rs. 1,000 or of Rs. 2,000 each? Are the different kinds of coins kept apart in bags of uniform size, and currency notes of different denominations made up in separate bundles with memo. under the initials of the Shroff, Karkun and Mamlatdar, put up in each bag or at the top of each bundle of notes?

55. What are the contents of the main store chest or safe?

56. Is there anything besides whole rupees, small silver, current copper, gold, notes, uncurrent silver?

57. How much uncurrent silver is there in the strong-room?

58. What other uncurrent coin is there in the Treasury and under what orders? Is it under double lock in the main store?

59. Is there sufficient small silver to meet the public demand?

60. Is it freely taken without limit of amount? Is it freely issued to all applicants seeking it in exchange for silver or payment of claims against Government? What record is kept of the copper so received and issued at the Sub-Treasury?

61. Is there sufficient Government copper coin to meet the public demands?

62. What is the maximum amount which is ever kept in the main store?

63. When the amount exceeds a certain amount, is it remitted elsewhere?

64. What is the amount?

65. Where is it remitted?

66. Is there a separate box to keep the amount required for ordinary payment with the Shroff?

67. Is it under single lock?

68. Does the Treasurer (Shroff) keep the key?

69. Is the single lock box placed in the strong-room every evening?

70. Is the amount which is left in the single lock box at night always less than a certain amount (i.e., the amount of his security)?

71. What is that amount?

72. On days when heavy disbursements have to be made, on days when the receipts are large and on days when large remittances are to be shroffed, it must frequently happen that large sums are left temporarily in the sole custody of the Head Karkun and Shroff. Are special precautions taken on such days to open the main store two or more times?

73. What is the maximum sum which remains in this way in the custody of the Head Karkun and Shroff?

74. If any bags of Rs. 1,000 are shroffed and ready for putting away some hours before the Treasury is finally closed, does the Head Karkun put

them inside the strong-room? Is similar procedure adopted in the case of notes?

75. Does the single lock box contain anything besides the coin and notes shown in the Shroff's daily balance sheet as under single lock?

76. Is there any bag or store of coin in the Treasury kept apart from the general balance?

ξ77. Is there any money of valuables placed in the Treasury for safe custody by private persons or other departments?

78. Is any amount kept in amanat, i.e. unofficial deposit? If so, how much?

79. How long is each item pending under what circumstances is it kept as such and what steps have been taken to dispose of it?

ξ80. Is the undisbursed pay of establishment, etc., kept inside the strong-room?

81. Is the unspent portion of the permanent advance kept inside the strong-room?

82. Are these kept in a box under the key of the Head Karkun?

83. Are there any other cash balances kept inside the strong-room, such as imprest?

84. Does the Mamlatdar or Mahalkari or the Officer holding the keys in his absence note the hour at which the Sub-Treasury closes every evening on the memorandum of balance in each treasure receptacle with an explanation whenever it is closed after sunset?

85. Are disbursements ever made after sunset?

86. Are there any erasures in the Shroff's cash-book or in the day- book?

87. Have all the corrections or inter-alineations in the Shroff's cash book or in the day-book been initialled?

88. Do the Sub-Treasury Officers exercise in person and with proper precautions the power to cut and break silver coin conferred on them?

89. Is any light and counterfeit coin still remaining without being returned to the parties? Is it kept under lock and key in the Sub-Treasury with wrappers showing the villages to which it belongs?

ξ90. Is gold coin kept in at separate safe or chest?

91. Are currency notes stored separately from coin in a tin box or other receptacle and kept in bundles of not more than 100 notes each under each denomination?

ξ**92.** Is coin received into double lock tested and put into bags with slips in form 19 initialled by the Shroff and the Sub-Treasury Officer, and are notes received into the double lock counted and kept in bundles with a label in form 21 signed by the Sub- Treasury Officer at the top of the bundle in token of his verification that the notes in each bundle are all of the alleged value?

[Rule 112(11), Bom. Sub-Try. Manual]

93. Are Currency notes placed in order of receipt?

94. Are they regularly re-issued in the order of their receipt?

95. Have any orders been passed by the Sub-Treasury Officer, specifying the precise arrangements to be observed so that all coin and currency notes may pass out of the Treasury in due turn and money issued should be that which has been longest in the Sub-Treasury?

[Rule 112(8), Bom. Sub-Try. Manual]

Weights and Scales.

ξ**96.** Is there a weighing machine? Is it in good order?

97. Do the Sub-Treasury officials understand how to use a weighing machine?

98. What does it weigh upto?

99. Are all remittance boxes received in, and sent from the Sub- Treasury weighed by means of the weighing machine?

100. From an examination of some of the invoices, does it appear that the weights are noted in the invoices?

ξ**101.** Is there a scale weighing up to Rs. 1,000?

ξ**102.** Is it in good condition?

103. Is there a balance for weighing single coins?

104. It is in good condition?

ξ**105.** Are there sets of minimum weights for whole rupees and half rupees? Are they in good condition?

ξ**106.** Is there a set of weights for weighing 15/16, 7/8, 13/16, 3/4, 7/16, 3/32, 3/16, 3/8 of tolas? are they in good condition?

107. Is the set of minimum weights and test scales for testing short weights rupees used by the Sub-Treasury Officers?

108. Are chalans for payment of money into the Treasury in order?

IV-Late Taluka Remittances

109. Is a separate register maintained for recording the deposit of taluka remittances which arrive too late to be credited in the accounts of the day of the arrival, which arrive on a Sunday or a Holiday?

110. Are there any entries in the register? If so, were the remittances credited on the next day the office opened?

111. Are all remittance boxes in the Sub-Treasury in good condition?

112. Are tney in your opinion safe for remitting coin?

V - Stamps

ξ**113.** Where are the stamps under double lock kept? are they free from injury.

114. Are stock registers maintained for stamps under double lock?

115. Is the rule in the concluding sentence of rule 15, Appendix 9, of Civil Account Code II, regarding custody and care of the stock register of stamps invariably followed?

116. Are entries made therein of stamps received from the District Treasury (or other Sub-Treasury)? Do these entries agree with the invoices?

117. Are entries therein made of stamps issued to single lock (where the Officer-in-charge of the branch depot has not been appointed *ex-officio* vendor) or to the District Treasury or to other Sub-Treasury, if any? And in a few instances taken at random do the entries agree with the entries on the indent?

118. In the last column of each stock register is total value of each receipt and issue and balance entered and the entry initialled by the Officer-in-charge?

119. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the total value column of the registers of each kind?

120. Do the balances shown at the end of the month agree with the balances shown in the monthly account submitted to the District Treasury?

121. Does the stock seem reasonable as compared with the normal sales?

122. Was the stock of stamps in excess of the requirements under any denomination, and if so, what orders were passed regarding the disposal of the surplus?

[ξ]**123.** Was stock found to agree with the balance in the register?

[ξ]**124.** Are there any torn and spoilt stamps in the store?

[ξ]**125.** Are the almirahs in which stamps are stored tin lined?

126. What is the procedure observed when stamps are sold? Is the money received into the General Treasury balance at once and a chalan issued before the stamps are issued?

127. Are there single lock stock registers maintained where the officer-in-charge of the branch depot has not been appointed *ex-officio* vendor? Are they neatly maintained?

128. Are receipts from double lock entered in them as soon as they are received?

129. Are separate entries made in the sale registers for sales to different parties whether private parties or vendors?

130. Is the total value of each receipt and issue and balance entered in the penultimate column of each stock register and the entry initialled by the officer-in-charge in the last column?

131. Are the values entered against the quantities of stamps correct and do they bring the aggregate value entered in the "Total value" column of the registers of each kind?

132. Are the sales totalled every evening?

133. Are the total sales of each denomination carried to the single lock stock registers and subtracted from the opening balances?

134. Are the grand totals of the sales in each sale register taken to the total column of the stock registers?

135. Are the gross values of the sales of each kind of stamps and the total of the discount allowed carried to the Accountant's day- book?

136. Do the monthly sales of each denomination in the sale register agree with the totals of the entries in the monthly stamp account, in the columns, "Sales with discount" and "Sales without discount"?

137. Are Rules 33, 41 and 42 of the Rules for the supply and distribution of stamps issued with Government Resolution, Revenue Department, No. 142/28, dated 21st February 1935 in regard to the minimum quantity of stamps to be sold at one time strictly followed, or has there been any instance in which the rules have been violated?

138. Do the balances shown at the end of the month agree with the balances shown in the monthly account submitted to the Treasury Officer?

139. Does the Mamlatdar or Mahalkari regularly verify the stock both under single and double locks and in the hands of *ex-officio* vendors as required by Rule 20 of the Rules promulgated with Government Resolution, Revenue Department, No. 142/28, dated 10th May 1934?

140. What is the stock of stamps under single lock, whether it exist? Is it sufficient for one week's sales? If it exceeds the security of the Shroff, is the closing balance roughly verified every evening and locked in the strong room for the night under double lock?

141. Do any officers take out advances of stamps for sale to the public and if so, do they submit an account of sales of stock every month so that their figures may be included in the general balance and shown in the monthly accounts rendered to the Treasury Officer?

142. Are the stamps supplied to vendors and others on the same day on which they pay for them?

143. Do the Mamlatdar or Mahalkari and the officer holding the Mamlatdar or Mahalkari's keys verify the stock each time they take charge?

144. Are alterations and erasures in the registers attested by the Mamlatdar or Mahalkari or the Head Karkun?

145. Are the taluka stamp indents as passed by the officer in charge of the local depot regularly filed?

146. Is the table of discount on the several classes of stamps corrected up to date?

VI - Opium

ξ**147.** Are the store accounts of opium maintained at the Sub- Treasury? Are they correctly maintained up to date?

VII-Security from Sub-Treasury Staff

ξ**148.** Is a register of securities of the Treasury staff properly maintained? When was the validity of the securities last examined?

VIII - Supply Bills and R.T. Rs.

149. Where are the spare stores of bill forms kept?

150. In whose custody was the key on the day of your inspection?

151. Are stores of bill forms entered in a register with a column showing the date of issue of each book of forms?

152. Does it appear from this register that a book of a later serial number has ever been issued before one of an earlier number?

153. Is the numerical series of each class unbroken?

154. Are the books of forms required for the day's use issued in the morning?

155. Are they checked by the Treasury Officer on return in the evening?

156. Has the clerk who bills up supply bills and remittance transfer receipts more than one book of forms of each kind in his possession?

157. Are issue registers opened before the year beginning?

158. Is the letter of the Deputy Controller of the Currency or the clause of the rule authorising the issue of the each bill noted in the issue register?

159. Do you find any cases in which bills were not issued on the same day on which they were applied for? If so, what is the Sub-Treasury Officer's explanation?

160. Are the counterfoils of bills issued initialled by the Sub- Treasury Officer?

161. Take the entries on a few counterfoils at random and state if they agree with the corresponding entries in the issue register.

162. Taking a few counterfoils of duplicate bills and tracing the entries of the original bills in the issue register does it appear that a note has been made in each case in the remarks column of the issue of a duplicate?

[The entries in any particular day in the advice lists (Form 50) should agree with the entries of the date in the several pages of the register of bills issued (Form 49). The total of the local and foreign general lists or advice lists sent to Bombay and foreign treasuries. The total of each general list (Forms 51 and 52) should agree with the credits in the cash-book.]

163. Are these cross checks understood and applied?

164. Where are the files of foreign advices of bills drawn on the treasury kept?

165. Are the advices form each treasury laid together in order of date?

166. Is the fact of payment also marked off on the original advice?

167. When the bills are not paid before the end of the third account year in which they were issued, are they marked off as lapsed to Government in the remarks column of the advice list?

(Every chalan and every bill which has to be paid by transfer should be handed over to the Sub-Treasury Officer as soon as it is received in the treasury. He should enter it in a number book and give it a serial number. If the credit is entered in the subsidiary register the chalan or bill with the number book and the register should be placed before the Sub-Treasury Officer who should initial the entry in the subsidiary register and tick off the items in the number book. For credits entered in detail in the day book the chalan or bill with the day-book and the number book should be placed in the evening before the Sub-

Treasury Officer who should tick off the entries in the day book and the number book corresponding to the bill or chalan. He should see that every credit entered in the number book has been brought to the account.)

IX - Compilation of Accounts

Nil.

X - Procedure

168. Does the Mamlatdar or Mahalkari or in his absence the Head Karkun examine the balance in the sub-treasury under single lock every evening and sign the shroff's cash balance register?

(Rule 20, B.S.T.M.)

169. Is the cash-book signed by the Shroff, Head Karkun and the Mamlatdar or Mahalkari?

(Rule 18, B.S.T.M.)

170. Does the Sub-Treasury Officer check all the debit items with vouches ticking off the entries in the day-book through the subsidiary register, if any, and examine the totals of a page or two at random after closing the daily transactions?

171. Are moneys debited and credited shown in the day-book under appropriate heads? Are the particulars required by the headings properly given?

172. Are the blank spaces at the top of every page duly filled up?

173. How often in the month does the Mamlatdar or Mahalkari examine the balance in the sub-treasury?

174. Did the Mamlatdar or Mahalkari allow more than two consecutive months to pass at any time without verifying the cash balance at the end of the month and signing the taluka account with enclosures?

175. Is there an unofficial deposit register in which is recorded any sums which are received and kept out of account for any reason?

176. Is his register reserved for such items only?

177. Give a list of all different kinds of items which have been kept as unofficial deposit during the last year, with the reasons for so keeping them in the unofficial deposits.

178. Are any sums of money received by money order kept in unofficial deposits pending full details of the credits?

179. Are sums of money generally placed in unofficial deposits when there is no full information as to their nature?

180. Is any sum every kept in amanat for more than a month?

181. Give a list of all the permanent advances, imprests, plague advances, regimental supplies advances, public works disburser's imprest, etc., stating the full amount of each.

182. Are all items of pay, leave salary or allowances not disbursed within three months refunded at the end of the third month?

183. From an examination of the day-book, does it appear that transactions for which subsidiary registers are not maintained are entered in details in the day-book and that where subsidiary registers are maintained only totals without details are brought on the day-book?

184. If so, give a list of such subsidiary registers.

185. Is a daily sheet sent every working day to the District Treasury in the prescribed form?

186. Are remittances charged off in the sub-treasury daily sheet on the very day on which they are actually despatched?

187. Are the paid vouchers and miscellaneous chalans daily sent to the District Treasury?

188. What chalans are permanently detained in the sub-treasury?

Closing of Monthly Account

189. On what date are the monthly accounts closed?

190. Are all vouchers paid in March and all sums received in March brought to the March account? Are the March accounts kept open till the last day of March?

191. Can you find any case where the Shroff signs the chalans for sums received by transfer? (B.S.T.M., 48)

192. Is the permanent advance register maintained in the form prescribed?

193. What is the balance on hand and are vouchers present for the reminder of the permanent advance? If the vouchers have not been sent to the Treasury along with the contingent bills is the office copy of the contingent bill present?

194. Are the recoupments duly noted against each of expenditure and is the mode of recoupment duly specified, that is, whether it is by passed contingent bills or by recovery from the specified individuals?

195. Does each voucher on which payment is made out of the permanent advance bear a payment order of the Sub-Treasury Officer?

XI - Deposits

196. Is a separate register of revenue deposits maintained in form No. XVII prescribed in the Revenue Accounts Manual for recording the receipts of revenue deposits?

197. Is each receipt entry dated and initialled by the Sub-Treasury Officer at the time of receipt?

198. From a comparison of a few items or daily totals with the day- books, does it appear that every credit passes into the day-book?

199. Are entries made in this register of each deposit paid whether in cash or by transfer?

200. Are the disbursements entered direct in the day-book with a brief note of details in the columns (3), (4) and (5) of the deposit register?

(B.S.T.M. 126).

201. Do you find that there is an entry of disbursement in the receipt register for each selected entry in the day-book?

202. Are new receipt registers opened every year?

203. Is the order of payment passed after previous reference to the receipt register?

204. From an examination of the receipt registers does in appear that items which have been in deposits for three account years have lapsed and been credited to Government?

(B.S.T.M., 137)

205. Is a note made in the column of the disbursement register that the repayment was made by transfer? By checking a few deposits, said to have been repaid by transfer into the day-book, does it appear that the corresponding debit and credit entries have been made in the transfer column?

206. Is each repayment entered therein at the time of payment and initialled by the Sub-Treasury Officer?

207. Are the registers for Criminal Court deposits and works deposits similarly maintained?

208. Are no payments made on account of personal deposits of court of wards or attached estates except on cheques drawn by Collectors or administrators of estates?

209. Has there been any case of refunds in which the amounts were drawn on the receipt of an official and lodged in deposit sending demands?

210. Are any of the items, such as collections, salaries, etc., prohibited, held in deposit?

211. Are the sale proceeds of unclaimed property credited to deposits subsequently adjusted to the proper head of account after the expiry of six months from the date of deposit? (B.S.T.M., 119)

212. From an examination of the receipt register of Criminal Court deposits, does it appear that items of sale proceeds of impounded cattle are credited to Government after three months?

XII- Cash Orders

213. Are there any cases in which cash orders lapsed are paid?

XIII- Cheques

214. Is every payment made on the authority of a letter of credit noted thereon or in a register similar to Form No. 63 at the time of payment?

(1) Public Works Department.
(2) Military
(3) Post Office.
(4) Telegraphs.
(5) Other Departments.

215. Has the sub-treasury officer dated his initials against each entry?

(1) Public Works Department.
(4) Telegraphs.

(2) Military
(3) Post Office.
(5) Other Departments.

216. Is the balance struck each time a cheque is passed for payment?

(1) Public Works Department.
(2) Military.
(3) Post Office.
(4) Telegraphs.
(5) Other Departments.

217. Are separate registers in Form 63 maintained in cases in which payments are recorded in this register for each officer who draws cheques against letters of credit?

XIV- Government Securities.

218. Are the sub-treasury officer's pay orders retained in special files and kept in safe custody?

219. Are separate files kept for each of the loans relating to several years?

220. Are payments regularly recorded in the treasury officer's pay orders?

XV - Pensions

221. Are all pension payments noted by the sub-treasury officers on the pensioners' halves of the pension payment order and on the copies of the Collector's half?
(B.S.T.M., 89)

222. Are any overfull of notes of payments?

223. In case of pensioners permanently exempted from personal attendance, if proof of their continued existence (independently of that furnished by a life certificate) obtained every year and recorded?
(B.S.T.M. 90)

224. Are the copies of the Collector's halves filed in serial order and lodged in the sub-treasury in a box without being accessible to strangers?

225. Are two registers maintained, one for Political and one for service pensioners?
(B.S.T.M., 89)

226. Does the Sub-Treasury Officer initial the column "Name of pensioner" in the register and is a red ink line drawn below each entry?

227. When both halves are returned to the District Treasury either owing to death or transfer, are remarks noted in the last column with date, cause and initials?

228. If a pension payment order is returned to the District Treasury for renewal or issue of a duplicate is a note in pencil made in the remarks column of the register of pension payment orders and struck out after receipt of the new pension payment order?

XVI - Payment of salary and other bills at the Sub-Treasury

229. Is a separate register maintained for retrenchment?

230. Is a complete record kept of the facsimile signature of all the officers who draw bills on the Sub-Treasury and is the fascimile compared with the signature in the bill before they are passed for payment?

XVII - Establishment

231. Are receipts taken in the acquittance roll for all pay and allowances issued and office copies of travelling allowance bills in respect of travelling allowance claims? Is a stamped receipt obtained whenever the amount exceeds Rs. 20?

232. Where payees do not present themselves to receive payment before the end of the month are amounts so drawn refunded by short drawal in the next bill? (B.S.T.M., 58)

233. Have service books been prepared for the whole establishment?

[ξ]234. Is the retention in the taluka of any official inadvisable for the following reasons:

(1) Having property in taluka.

(2) Having been there too long.

(3) Being old or inefficient.

235. Is the register of articles of stationery kept in the form prescribed and are the issues entered daily?

236. Does the register show that it has been periodically examined by the Mamlatdar or Mahalkari or the Head Karkun?

237. Is the spare stock of printed forms and stationery kept in order in the record room or other appropriate place?

238. Are the corrections to the several financial codes and departmental manuals and orders posted up-to-date?

XVIII- Miscellaneous

ξ239. What is the general result of the inspection of the Sub-Treasury registers and records?

240. Are the memoranda received from the District Treasury duly returned with the necessary replies?

241. Do the total payments by transfer agree every day with total of receipts by transfer in the day-book?

242. Are copies of the objection statements received from the audit office kept in the taluka office? Have the original statements been returned with replies without delay?

ξ243. Are precautions against fire taken?

Manual of Revenue Accounts

Appendix C

Taluka Inspection and Audit

1. Examine the Kittakalam Tharavband (if not done in previous years). See if there are any changes in fixed items.
2. Are any items so treated which could be better brought on to the village accounts?
3. Test 10 entries of non-tharavband items against chalans or copy registers, etc.
4. See that the final total agree with the last Wasul Baki Patrak.
5. Scrutinise any adjustments that have been made.
6. Trace the postings of a whole month of the slack season and of one week out of the busy season into the day-book.
7. Examine all adjustments of over-collections and see that they were advised on the daily sheets.
8. Have expiring leases been flagged? Try to find out an omission.

9. Examine the note-book for non-agricultural cases and see that satisfactory progress is being made; if not issue instructions to the D.I.L.R.
10. For cases therein noted as recently settled see that entry has been made in T.F., when requisite.
11. Has the Mamlatdar signed all the entries?
12. See that all alterations in the villages not under the Record of Rights have been inquired into and reported and that local inspection has been made.
13. Have the files of approved Mutation Extracts been properly kept by villages?
14. Text the annual statement of landed alterations required for the Government of India (according to the orders hereafter to be issued).
15. Scrutinise the Mamlatdar's note-book for Miscellaneous L.R.
16. Were over-collections in last year properly brought forward and deducted from current demand?
17. Have current year's over-collections been refunded by money orders or carried forward to credit next year?
18. Are there any signs that this form has been allowed to fall behind?
19. Have collections of other talukas been properly dealt with?
20. Are the receipts too heavy at any particular period of the year?
21. Have refunds been noted against the original collection items? Trace 20 (or if fewer, all) from the day-book or subsidiary register of refunds into T.F. IV.
22. Trace the totals for the period April-July of all the selected villages into the Wasul Baki Patrak after proving the arithmetical corrections of T.F. IV.
23. Check the correctness of the adjustments of final demands from V.F. V. into T.F. IV for the same villages.
24. See that the demands arising on coercive process are posted at once from T.F.VI.

25. See that all other miscellaneous L.R. orders are posted at once and not delayed pending collections.

26. Test the arithmetic.

27. See that the methods are intelligent and that the *plus* and *minus* entries balance accurately. Are mixed changes (i.e. involving more than one hand) properly split?

28. Are last year's figures brought forward without change?

29. Is the arithmetic right?

30. Does this year's total tally with T.F. VIII? (It is very liable to be cooked if the clerks make mistakes in the collecting sheets).

31. Has the Mamlatdar taken the total of Miscellaneous L.R. free of L.F. correctly from the reports under paragraph 3 of Miscellaneous L.R. Note.

32. Has he taken the correct nuksan from....?

33. Is purely L.F. revenue paid direct to the Board?

34. Examine all the adjustments for L.F. not levied according to the ordinary rates and see if the anomaly can be removed.

35. Examine the credits of L.F. to Municipalities and check them from the village returns and see that the remuneration of village officers was deducted.

This should complete the examination of the Land Revenue Accounts of the taluka. The inspecting officer should then proceed to audit the following accounts:-

36. See that all balances are brought forward.

37. Test one-tenth of the entries against the original papers (inspecting officer should do some himself).

38. Are there any arrears and if so, were prompt steps taken?

39. Was the interest realised on overdue payments?

40. Verify some of the outstandings either from written acknowledgments or by calling up the debtor or in some other ways.

41. Have all changes approved by the Alienation office been posted in this and in the corresponding section of T.F. XIII?

42. Have all changes in the appointments of watandars been posted?
43. Check each change in the selected villages against the original authorities. (The inspecting officer should do a fair number of these checks himself and leave the remainder to his staff.)
44. Did the Mamlatdar report the impending expiry of all terms of appointment etc., in good time?
45. See that (Printed) list of sanctioned potgi, also of cattle-pound and other such remuneration, make a sufficient test of the calculations referring to the register or the collections of cattle-pound and other dues.
46. Is the number of separate ledger books well judged?

    (When this point is tested it does not require examination at the next audit.)
47. Examine the balances for the selected villages.
48. See that the ledgers work out correctly to their abstracts.
49. Do the totals of the abstracts agree with T.F. XIV?
50. Have deductions been duly made? Should any allowances lapse?
51. Check a fair number of broken period calculations.
52. Do payees come at the proper time? If not, has the Mamlatdar adequately notified them?
53. Does the procedure at the time of payment defer from the Manual?
54. Are signatures irregularly taken in two places?
55. Are moneyorders promptly issued for unpaid cash allowances?
56. Has the Mamlatdar got H.D.C.'s monthly acceptance of the totals?
57. Check the arithmetic of 20 calculations.
58. Compare a certain number of payments with the proceedings sheets of the cases and see that the witnesses were really examined.
59. Scrutinise specially any unusual rates or expensive journeys and see if they were unavoidable. (If the paper do not show the reasons, the Magistrate can probably satisfy the inspecting officer.)
60. Are witnesses detained or summoned when unlikely to be heard?
61. Does the Magistrate always sign the register of Jail forms?

62. Test all entries in one month and verify contract *tes andra* unusual payments.

63. Verify the balance.

64. Especially check calculations of the balance of the permanent advance said to be awaiting recoupment obtain some evidence that bills said to have been submitted, etc., have actually been sent.

65. Have advances been needlessly made or adjustments delayed?

66. Check 20 of the ledger accounts (10 of Bhatta and 10 for copies) into the day-books and test two fortnights of the day-books back into the ledgers. See that the Bhatta accounts were promptly cleared on close of case.

67. In the 20 ledgers examined, test the calculations and compare with the original papers.

68. See that postage charges are not incurred unnecessarily or service stamps used without recovery.

69. Has there been undue delay in granting copies? See how long the live cases have been on the fine.

70. To whom are copying fees being paid? If there are enough to satisfy the retention of a whole time section writer, this is preferable to keeping unqualifying candidates hanging about offices.

Unofficial Deposit Register

71. Are there any unauthorised item?

72. Were chalans or vouchers unnecessarily used?

73. For all the above deposits registers check the cash balance.

The audit of Treasury deposits and personal deposits rests with H.D.C. But the inspecting officer should see that the books have been tidily and intelligently kept since the books themselves do not go to H.D.C. Also should items brought forward from past years lapse, or further efforts be made to repay them?

74. Have dues collected in Assistance suits been brought to deposit when they might have been paid direct to the plaintiff?

The remainder of the taluka Accounts are statistical forms not involving money and they can be dealt with together thus.

75. Postings from selected villages should be checked against the returns received from those villages. The quinquennial returns can only be tested each fifth year. For prices and rainfall, the inspecting officer should satisfy himself that rules are observed.

76. He should verify at least one recently recorded price and test the weight of the set for that article and record his test.

Appendix 22

(See Fin. R. 149).

Rules for the guidance of sanctioning authorities in the matter of according sanctions for grant-in-aid or contributions to educational and other institutions, local bodies, co-operative societies, etc.,and educational scholarships.

Section I

1. Unless in any case Government directs otherwise, every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. In the case of non-recurring grants for specified objects, the order should also specify the time limit within which the grant or each instalment of it is to be spent.

2. Only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works or services such as building, water-supply schemes and the like, the sanctioning authority should use its discretion in authorizing payments according to the needs of the work. [1][The authority nominated as the Drawing and Disbursing Officer by the head of the Department for the purposes of grants sanctioned by Government, the Head of the Department or by the subordinate officer empowered to sanction such grants], should see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March. [2][In case where grants are in the nature of reimbursement of expenditure already incurred, the grants should be sanctioned to meet the expenditure already incurred not earlier than a year prior to the date of issue of sanction.]

[1][3. (1) Before a grant is paid to any public body or institution, the sanctioning authority shall insist on obtaining an audited statement of accounts of the body or institution, containing (i) the receipt and payment accounts of the body or institution as a whole for the financial year, (ii) the income and expenditure accounts of the body or institution as a whole for the financial year, (iii) the profit and loss accounts in the case of trading and commercial organisations and the income and expenditure accounts in the case of other organisation, and (iv) the balance- sheet as at the end of the financial year of the body or institution as a whole; in order to see that the grant-in-aid is justified by the financial position of the body or institution and to ensure that the previous grants, if any, was spent for the purpose for which it was intended.

(2) These audited statements shall be furnished in such manner and subject to satisfaction of such conditions as the sanctioning authority may direct in this behalf. The authority may also require the statement to be furnished, irrespective of the amounts involved, at any time before or after utilisation of grant-in-aid or whenever called for.

(3) The grantee bodies or institutions shall, as far as may be possible, adopt the same financial year as that of the State Government. If it is not practicable for any grantee body or institution receiving aid also from other sources to adopt the financial year corresponding to that of Government, it shall apply to the authority sanctioning the grant-in-aid for permission to adopt a different financial year. The authority shall make every effort to persuade such body or institution to switch over to the financial year corresponding to that of Government before granting permission to the grantee body or institution to adopt a different financial year.

Note 1.- The order sanctioning grant for any specific purpose to anybody or institution [other than a corporation established under any law containing a provision for audit of accounts of such corporation by an agency other than the Comptroller and Auditor General and in respect of which the Comptroller and Auditor General, has not been authorised by the Governor under sub- section (2) of section 15 of the Comptroller and Auditor

General's (Duties, Powers and Conditions of Service) Act, 1971 (56 of 1971) to have access to its books and accounts] which is covered by sub-section (1) of section 15 of that Act, shall contain a clause to the effect that the Comptroller and Auditor General shall have right of access, after giving reasonable previous notice, to the books and accounts of such body or institution for the able previous notice to the books and accounts of such body or institution for the purpose of scrutiny of the procedures by which the sanctioning authority satisfies itself as to the fulfillment of the conditions subject to which such grant was given.

Note 2.- The authority sanctioning the grant shall, while communicating the sanction to the Comptroller and Auditor General, state whether the audited statement of accounts has been received from the body or an institution to whom the grant is sanctioned.

Note 3.- Where financial assistance is proposed to be given to a society or organisation, which resorts to profit making, the feasibility of giving the financial assistance by way of loan instead of grant-in-aid shall be specifically considered by the sanctioning authority. The authority competent to sanction grant-in-aid to non-official body or institution shall ensure that such body or institution fully deserve to receive the grant-in-aid and affairs of such body or institution are completely and beyond doubt free from any corrupt or otherwise undesirable practice whatsoever, and shall examine whether the body or institution has the experience and capacity to undertake the task allotted to it.]

[1][4. In cases in which conditions are attached to the utilisation of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the sanctioning authority shall be held primarily responsible for certifying to the Accountant General, Maharashtra, Bombay or Nagpur, as the case may be, where- necessary, the fulfillment of conditions attaching to the grant, unless there is any special rule or order to the contrary. The certificate shall be furnished in the Proforma-1, at such intervals as may be agreed upon between the Accountant General Bombay or Nagpur, as the case may be, and the Head of Department concerned. Before issuing the certificate the sanctioning authority shall take steps to satisfy itself that the conditions attached to the grant are fulfilled. For this purpose it may devise a

machinery to keep an effective and constant check to see that the amount of grant is utilised and applied fruitfully for the purpose for which the grant was intended. The Administrative Department shall accordingly, devise its own inspectoral and supervisory machinery to satisfy itself regarding the proper utilisation of grants made to bodies or institutions. Where the accounts of expenditure from the grant are inspected or audited locally by internal auditing or other departmental auditors, the inspection or audit report, as the case may be, shall either include a certificate that the conditions attached to the grant have been or are being fulfilled or shall give details of the breaches of the conditions.]

5. Unless it is otherwise ordered by Government, every grant made for a specific object is subject to the implied conditions:-

(i) that the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority; and

(ii) that any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government, before the expiry of the financial year in which it is sanctioned, unless there is any specific provision to the contrary.

[2][**Note.**-The term "reasonable time" should ordinarily be interpreted to mean one year from the date of issue of the communication sanctioning the grant, unless otherwise specifically stated.]

[3][**6.** Before a grant is released, the grantee should be asked to execute a bond with two sureties to the Governor that he will abide by the conditions of the grant by the target dates if any specified therein and in the event of his failing to comply with the conditions or committing breach of the bond, the grantee and the sureties individually and jointly will be liable to refund to the Governor of Maharashtra, the entire amount of the grant with interest thereon or the sum specified under the bond. In special cases in which such a bond is not found feasible and/or on due consideration, the authority concerned decides not to insist upon a bond on the above lines, it would be necessary to work out alternative arrangements in consultation with the Law and Judiciary Department and the Finance Department for ensuring that the interests of Government are safeguarded effectively. This decision will not apply to the following types of institutions or organisations:-

(a) Quasi-Government institutions, i.e., institutions or organisation set up by Government as autonomous bodies either under a statute or as a

Society registered under the Societies Registration Act, 1860, or otherwise.

(b) Government aided bodies, i.e., institutions or organisations which receive financial assistance from the State Government on a regular basis (either wholly or on a fixed percentage basis) and/or;

(i) Whose annual budget is approved by the Government; or

(ii) Government is adequately represented and associated with the Boards of Management or Committees of Management of the Institutions.

While obtaining the prescribed bond, where it is necessary, the requirement of furnishing two sureties in addition, need not be insisted on if the grantee institution or organisation is a society registered under the Societies Registration Act, 1860 or the grantee insisted is an activity of an organisation or society registered under the Societies Registration Act, 1860 or is a Co-operative Society, or is an institution of standing in whose case such sureties are not considered necessary by the administrative department concerned.

A certificate to the effect that the grantee has executed the requisite bond or has been exempted from doing so after working out alternative arrangement in consultation with the Law and Judiciary Department and the Finance Department should be furnished alongwith the grant-in-aid bill, [1][Signed by drawing and disbursing Officer nominated for this purpose by the Head of the Department, with the approval of the State Government, for payment of grant-in-aid sanctioned by Government, the Head of the Department or by subordinate officer empowered to sanction grants.]

[3][7. The following principles should be kept in view while sanctioning building grants to institution, organisations, etc:

(i) It should be ensured that the building grant is sanctioned for the minimum area required for the purpose of the grantee institution; and

(ii) The order sanctioning the grant should embody such other conditions as may be considered necessary for ensuring to Government the right

to claim a share of the rent where the buildings are used for purposes other than those for which the grants were intended.

In order to ensure that the above conditions can, in the event of their breach, be Reinforced through a Court of Law, such conditions should be incorporated in the agreement bond to be executed by the grantee institution, as per para 6 above.]

8. [4][- - - - - - - - - - - - - - - -]

9. [4][- - - - - - - - - - - - - - - - -]

10. The Administrative Authority sanctioning the grant-in-aid should forward to the Audit Officer a certificate regarding the utilisation of the grants-in-aid. While issuing these certificates the Administrative Authority should satisfy itself that the conditions attached to the grants are duly fulfilled.]

1. **Substituted by Notification dated 25.12.1983.**
2. **Added by Notification dated 3.3.1970.**
3. **Inserted by Notification dated 22.3.1967.**
4. **Deleted by Notification dated 25.12.1983.**

Section II

Procedure regarding payment of Grants-in-aid

The amounts of the grant-in-aid are drawn by presenting bills in the [1][BTR Form 39] either by the grantees or by Departmental officers. When such bills are presented both by the grantees as well as by Departmental officers there is a possibility of double payment taking place. With a view to avoiding such double payments and irregularities in payment of grants-in-aid, it is decided that the following instructions should be strictly observed by sanctioning authorities in connections with sanction and payment of grants-in-aid to public bodies or institutions including statutory bodies:-

(a) Once grant-in-aid has been sanctioned, it is the responsibility of the grantee to prepare and submit the bill in [1][BTR from 39] to the countersigning authority for signature and the Treasury Officer for payment. In no case, therefore, should the office of the sanctioning authority do this work on behalf of the grantee. There is, however, no objection to the grantee being guided in the preparation of the bill, such guidance taking the form of supply of blank [1][BTR Form 39] and indication of the particulars to be filled in.

(b) Before a bill is accepted, it should be particularly seen that the conditions, if any, attached to the grant have been accepted by the grantee without any reservation.

(c) In order to avoid overlapping grants, by different authorities or sources for the same purpose, the grantee should attach a certificate as shown in the annexure to each grant-in-aid bill.

(d) A register of grant containing following columns should be maintained:-

(i) Serial No.

(ii) Number and date of orders sanctioning the grant.

(iii) Purpose of the grant.

(iv) Conditions, if any, attached to the grant.

(v) Amount sanctioned.

(vi) Date of receipt of the bill from the grantee and its amount.

(vii) Whether the conditions attached to the grant have been accepted by the grantee without reservation.

(viii) Dated initials of the countersigning authority.

(ix) Date of encashment of the bill.

[2][The register should be maintained by sanctioning authority if the bill is to be countersigned by the same authority. If, however, the powers of countersignature of grants' bill have been vested with an authority other than sanctioning authority, the register should be maintained by the countersigning authority and not by the sanctioning authority.]

[3][(x) Date by which statement of accounts are required to be furnished by the grantee institutions, etc.

(xi) Whether utilisation certificate is necessary? If so, the date by which it is required to be furnished to the Audit/Pay and Accounts Office, Bombay by the concerned authority.

(xii) Date by which statements of accounts, etc. are actually received. (In case, there has been delay in the receipt of these statements, the reasons therefore, as well as efforts made by the sanctioning

authority/countersigning authority to expedite submission of such statements may be clearly indicated).

(xiii) Date of submission of utilisation certificate to the Audit/Pay and Accounts Office, Bombay and whether requirements of para 4 of Section I of Appendix 22 to Bombay Financial Rules, 1959 were complied with while furnishing the utilisation certificate. (In case, there has been delay in submission of utilisation certificate, the reasons therefor may be clearly indicated).

(xiv) Unspent balance, if any (Indicate whether the unspent balance has been surrendered by the grantee institution).]

[(e) Columns (i) to (v) of the Register should be filled in simultaneously with the issue of the orders sanctioning each grant, if the Register is being maintained by the sanctioning authority. In those cases in which the Register is to be maintained by the countersigning authority, these columns should be filled in by the countersigning authority on receipt of his copy of the sanction from the sanctioning authority. These columns should be attested by the Superintendents in the case of the Departments of the Government of Maharashtra and any Gazetted Officer nominated for the purpose by the countersigning authorities in the case of other offices. The serial number should be recorded on the body of the sanctioning letter at the time the item is entered in the Register as under:-

"Noted as Serial No. in the Register of Grants". Such a record will guard against the possibility of double payment. Column (vi) and (vii) should be filled in and attested by the Superintendent or other *Gazetted Officer* concerned as soon as the bill has been received from the grantee. The bill should then be submitted to the countersigning authority with the Register for countersigning the bill and for giving his dated initials in column (viii) of the Register.]

(f) It should be the duty of the countersigning authority to verify that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that no other bill in respect of the amount has already been countersigned before. No bill received from a grantee should be countersigned unless it has been noted in the Register of Grants against relevant sanction. This would also facilitate

watching of payments in instalments, if any, in case of lump sum sanctions.

(g) In order to safeguard the interest of the countersigning Officer against the possible risk involved in making payments to the parties presenting the bills for encashment, the countersigning authority should send an advice note to the Treasury Officer with a request to pass the bill and the Treasury Officer in turn should intimate to the countersigning Officer the voucher number and the date of encashment of the bill.

1. **Substituted by Notification dated 6-4-1964.**
2. **Added, ibid.**
3. **Inserted by Notification dated 10.12.1968.**

[1][Section III

Instructions in respect of sanctioning grants-in-aid or contributions to educational and other institutions, local bodies, Co-operative Societies, etc. and educational scholarships.

Besides strict compliance with the Rules prescribed by Government, contained in Sections I and II of this Appendix the Administrative Departments may pay special attention to the following conditions and take adequate steps to ensure that they are generally observed in respect of grants in aid sanctioned by them:-

(1) Grants should be made available, as far as possible, on the basis of specific schemes drawn up in sufficient detail and duly approved by Government.

[2][**Note(a)**.-The Administrative Departments should impress upon the institutions/organisations desiring grants from Government to submit their requirements with supporting details by the end of October in the year preceding the year for which grant-in-aid is sought. The Departments on their part should finalise their examination of these requests with the utmost expedition and make the necessary budget provision where it is decided to sanction grants. The organisations should be informed of the result of their requests in April in the succeeding year.

Note (b).- Facility of releasing of grant-in-aid by instalments shall be made applicable to all institutions, if they have good record and legal status. In the case of institutions which have good record of utilisation of grants, the first instalment amounting to one sixth of the year's grant may be paid in the month of April to meet their expenses for April and May out of the Budget provision sanctioned or out of the funds voted on account.

Note (c).- A second instalment of the grant not exceeding 50 per cent of the total annual grant, may be released provided the institution submits before the 31st May to the sanctioning authority at least an unaudited statement signed by the competent authority of the institution responsible for maintaining the accounts duly countersigned by the head of institutions, showing the expenditure incurred from the previous year's grant and resources available with it.

Note (d).-Subsequent instalment should normally be released only after receiving the audited statements of account of the previous year. However, if there are any genuine difficulties in getting the audited statements of accounts in time, these subsequent instalments may also be released in exceptional cases on the basis of the unaudited statements of accounts, provided that the total amount of all the instalments released in a financial year does not exceed 75 per cent of the amount provided in the budget of the year, for that purpose.

Note (e).- For the release of grant-in-aid to any institution for the first time, the procedure prescribed under rules in Sections I and II should be followed for the first year. However, for the subsequent years the procedure laid down in sub-rules (a) to (d) above should be followed.

Note (f).-Where grant-in-aid are in the nature of reimbursement of expenditure already incurred, grants may continue to be paid in lump-sum on the basis of past performance, etc., and it need not be paid in instalments.]

(2) Periodical reports indicating the expenditure on each of the objects as detailed in the scheme should be called for and scrutinised to check

whether there have been any variations or unauthorised diversion of funds.

(3) The provision contained in Rule 3 in Section I of this Appendix regarding submission of an audited statement of accounts should be insisted upon. There should be a provision also for the maintenance of an audited record of all assets acquired wholly or substantially out of Government grants. In the case of small institutions, however, the sanctioning authority may exercise its discretion of exempting such institutions from the submission of accounts as provided under the aforesaid Rule.

(4) In respect of grants to non-Government or quasi-Government bodies or institutions a condition may be laid down that the assets referred to in (3) above should not without the prior sanction of Government, be disposed off, encumbered or utilised for purpose other than those for which the grants were sanctioned.

(5) An undertaking should be obtained by the sanctioning authorities from the grantee institutions that they (the institutions) agree to be governed by the conditions of the grants which result in the creation or acquisition of permanent or semi-permanent assets.

(6) The grantee institutions should maintain a register (in the [3][*pro forma* II] enclosed) of the permanent and semi-permanent assets acquired wholly or mainly out of Government grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the respective sanctioning authorities annually.

(7) The sanctioning authorities should also maintain block accounts (in the [3][*pro forma III*] enclosed) of permanent and semi- permanent assets acquired wholly or mainly out of Government grants by each of the grantee institutions. This record should be of a permanent nature and should be posted from the annual return furnished by the grantee institutions under (2) above.

(8) The Register of Assets and the Block Accounts maintained by the grantee institutions and the sanctioning authorities respectively should be available for open to scrutiny by Audit.

Note [4][1]- the conditions mentioned in paras. (5) to (8) are to be followed in case of non-statutory bodies only.

[4][**Note 2**-The term assets means (i) immovable property and (ii) movable property of a capital nature where the value exceeds Rs. 1,000. It does not include library books and articles of furniture in respect of which an inventory has to be maintained.]

[5][(9) As and when an asset is written off, necessary notes shall be kept (in the pro forma II and III enclosed) by the grantee institutions. At this stage, there is no need to reflect the same in income and expenditure account.

(10) As and when asset is written off or is sold, the sale-proceeds thereof shall be taken as receipts of grantee institutions and shown in the Income and Expenditure account (income side) and the book value of the assets disposed off shall be shown as assets disposed off below the total value of the assets on the assets side of the balance sheet and simultaneously the same value shall be shown under the heading "Capital Investment Write Off" on the liability side of the balancesheet. This would not be reflected in the Income and Expenditure account (expenditure side) and thereby the expenditure of the grantee institutions will not be unnecessarily inflated.].

1. **Inserted by Notification dated 6.4.964.**
2. **Inserted by Notification dated 21.3.1973.**
3. **Substituted by Notification dated 19.12.1980.**
4. **Inserted by Notification dated 8.11.1965.**
5. **Added by Notification dated 12.2.1981.**

+[Pro Forma I

Form of Utilisation Certificate.

Serial number	Letter number and date	Amount	Certified that out of Rs. . . . . of grants-in-aid sanctioned during the year. . . . . in favour of. . . . under this Department letter Number, given in the margin, and Rs. . . . . on account of unspent balance of the previous year, a sum of Rs. . . . . has been utilised for the purpose of.
Total			

for which it was sanctioned and that balance of Rs. . . . . remaining unutilised at the end of the year has been surrendered to Government (*Vide* No. . . . . Date . . . . .)/will be adjusted towards the grant-in-aid payable during the next year . . . . . .

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned:-

Kinds of check exercised-

1.
2.
3.
4.
5.

Signature.

Designation.

Date.]

+ Inserted by Notification dated 19.12.1980.

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[1] [2] [Pro Forma II]

Register of assets acquired wholly or substantially out of Government Grants (to be maintained by the Grantee Institutions)

Sanctioning Authority .....

Name of the Grantee Institutions .....

Serial No.	No. and date of sanction	Amount of sancti-oned grant	Brief purpose of the grant	Whether any condition regarding the right of ownership of Government in the property or other assets acquired out of the grant was incorporated in the grant-in-aid sanction	Particulars of assets actually created of acquired	Value of the assets as on
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Purpose for which utilised at present	Encumbered or not	Reasons, if encumbered	Disposed of or not	Reasons and authority, if any, for disposal	Amount realised on disposal	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)

Note.-(1) A separate *pro forma* should be maintained in respect of each sanctioning authority.

(2) A copy of this *pro forma* should be submitted annually to the sanctioning authority concerned.

1 **Renumbered by Notification dated 19.12.1980.**

2. **Inserted by Notification dated 6.4.1964**

[Pro Forma III]

Block Account of assets acquired wholly or substantially out of Government Grants (to be maintained by the sanctioning authority)

Name of Sanctioning Authority .....

Serial No.	Name of the Grantee Institution	No. and date of sanction	Amount of the sanct-ioned grant	Brief purpose of grant	Whether any condition regarding the right of ownership of Government in the property or other assets acquired out of the grant was incorporated in the grant-in-aid sanction	Particulars of assets actually created or acquired.
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Value of the assets as on	Purpose for which utilised at present	Encumbered or not	Reasons if encumbered	Disposed of or not	Reason and authority if any, for disposal	Amount realised on disposal	Remarks
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

+ Renumbered by Notification dated 19.12.1980.

Annexure

Certificate

Certified that . . . . . .

(Name of the Institution, etc.)

is in receipt of grant-in-aid from-

(1)

(2)

(3)

the details of which are given in the *pro forma** below:-
is not in receipt of grant-in-aid from any other source

Dated Head of the Institution.

Pro Forma*

Name of the Department or other bodies from whom grant-in-aid is received	Amount of grant-in-aid received	Period for which grant is sanctioned
(1)	(2)	(3)
(1)		
(2)		

The purpose for which grant-in-aid was sanctioned	The date on which the grant for the period in column (3) was sanctioned	Details of grant-in-aid applied for to other sources and not received.
(4)	(5)	(6)

Signature . . . . . .

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[1][Appendix 23

Classes of Contracts and Assurances of property authorised by the Governor to be executed by subordinate authorities on his behalf.

(Copy of the G.N.L. & J.D. No. DCA-1068-J, dated the 26th June 1971 with subsequent amendment Nos. DCA-1068-J, dated the 30th October 1971, 9th November 1971, 10th November 1971 and 3rd December 1971).

In exercise of the powers conferred by clause (1) of article 299 of the Constitution of India and in supersession of Government of Bombay resolution, Home Department, No. 1758/6 dated the 26th January 1950. Government of

Appendix 23

Central Provinces and Berar Resolution, Judicial Department No. 1241/986-XIX, dated the 11th May 1937 and Government of Hyderabad orders issued in this behalf empowering authorities to execute deeds and contracts on behalf of the Rajapramukh, the Governor of Maharashtra hereby directs that the undermentioned contracts and assurances of property made in the exercise of the executive power of the State of Maharashtra may be executed on his behalf as follows:-

1	All deeds and instruments relating to matters other than those hereinafter specified.	By a Secretary, Additional Secretary, Joint Secretary or Deputy Secretary to Government.
2	Contracts for lease or sale of Government land or buildings	By the Heads of Officers in whose charge such land or buildings are or in the case of the Agricultural Department by the Head of Section concerned in that Department provided the terms of the contract for lease or sale have been previously approved by the Director of Agriculture.
3	Contracts for hire or purchase of land or buildings for Government, other than residential building, required for rent paying Government servants.	By the Heads of Offices for which such land or buildings are to be hired or purchased or in the case of the Police Department, by the District Superintendent of Police concerned and in the case of the Agricultural Department by the Head of Section concerned in that Department provided the terms of the contract for hire or purchase have been previously approved by the Director of Agriculture.
4	Contracts for hire or purchase of private buildings with or without lands adjoining thereto, for use as residences for rent paying Government servants.	By the Executive Engineer of the Division concerned.
5	Contracts and other instruments for the purchase supply and conveyance or carriage of building materials, stores, machinery, etc., and contracts for petty construction and repairs and for public works of every description which are not executed by the Buildings and Communications Department	By the Head of Office by which, such works are to be executed or by an assistant or Deputy Collector if the work is executed by the Revenue Department and in the case of the Agricultural Department by the Head of Section concerned in that Department provided the terms of contract and other instruments of purchase, supply etc. have been

		previously approved by the Director of Agriculture.
6	Contracts and other instruments relating to house building advances	By the authorities granting the advances and in the case of the Agricultural Department by the Head of the Section concerned in that Department provided the terms of the contract or other instruments are approved by the Director of Agriculture.
7	Agreement in respect of telephone installation	By the Heads of Offices concerned.
8	Licences to regularise projections such as balconies, windows and other like projections on or over Government land.	In Greater Bombay by the Executive Engineer, Presidency Division, the Executive Engineer, Construction Division No. I and Executive Engineer, Construction Division No. II and elsewhere by the Executive Engineer of the District.
9	Agreements relating to the loan of tools and plant to contractors and others	By the Executive Engineer.
10	Agreements and other instruments in respect of advances to permanent Government servants for the purchase of motor car, motor cycle or cycle.	By the Heads of Departments.
11	Agreements in respect of extension of period of repayment of rehabilitation loans	By Collectors of Districts and Administrator, Ulhasnagar Township, Kalyan.
12	Security Bonds or mortgage deeds given as security in connection with the employment of Treasurers, Cashiers or Clerks in Accounts Offices charged with the disbursement of money or the custody and handling of securities	By the Head of Office.
13	Instruments relating to the reassignment of insurance policies which are assigned to the Governor of Maharashtra, in accordance with the rules relating to the General Provident Fund.	By the Accounts Offices of the Fund defined in the rules of the Fund.
14	Instruments in connection with pledge of Postal Savings Certificates as security and release therefrom.	Gazetted Officers of the State Government who in the course of performance of their duties are required to accept such securities and release the same.
14A	Letters of Indemnity to be given to the Reserve Bank of India, in support of	By the Heads of Departments.

	applications for issue of duplicate demand drafts	
	Buildings and Communications Department.	
15	All instruments relating to the execution of works of all kinds relating to construction, repairs and maintenance of buildings, bridges, roads, docks, harbours, parks and gardens including purchase, supply and transport of materials, stores machinery, etc, required therefor.	By Secretary to Government, Chief Engineer [including Chief Engineer (Electrical)], Superintending Engineers, Chief Port Officer, Executive Engineers, Port Officers, Assistant Port Officers, Assistant Engineers, Deputy Engineers, Superintendent, Parks and Gardens, Marine Engineer and Hydrographic Surveyor.
16	All instruments in connection with construction, repairs and maintenance of Marine Crafts and purchase and supply of and repairs to and maintenance of Survey Instruments.	By Secretary to Government, Chief Engineer [including Chief Engineer (Electrical)], Superintending Engineers, Chief Port Officer, Executive Engineers, Port Officers, Assistant Port Officers, Assistant Engineers, Deputy Engineers, Superintendent, Parks and Gardens, Marine Engineer and Hydrographic Surveyor.
17	Bonds to be given by auctioneers and security bonds to be given for the due performance and completion of works, connected with construction, repairs and maintenance of buildings, roads, bridges, docks, harbours, parks and gardens.	By Secretary to Government, Chief Engineer [including Chief Engineer (Electrical)], Superintending Engineer, Chief Port Officer, Executive Engineers, Port Officers, Assistant Port Officers, Assistant Engineers, Deputy Engineers, Superintendent, Parks and Gardens, Marine Engineer and Hydrographic Surveyor.
18	Security Bonds for the due performance of duties to be given by Government servants whom the officer concerned has power to appoint	By Secretary to Government, Chief Engineer [including Chief Engineer (Electrical), Superintending Engineers, Chief Port Officer, Executive Engineers, Port Officers, Assistant Port Officers, Assistant Engineers, Deputy Engineers, Superintendent, Parks and Gardens, Marine Engineer and Hydro-graphic Surveyor.
19	Lease for grazing cattle on roadside and instruments relating to the sale of grass, trees on road sides and in compound of Government buildings, trees, fruit and other miscellaneous produce on road sides or in plantations	By Chief Engineer [including Chief Engineer(Electrical)], Superintending Engineers, Executive Engineers, Assistant Engineers and Deputy Engineers.
20	Lease of houses, land or other	By Chief Engineer [including Chief

	immovable property provided that the rent reserved thereby shall not exceed Rs. 5,000 a month.	Engineer (Electrical)], Superintending Engineer, Chief Port Officer, Executive Engineers, Superintendent, Parks and Gardens, Port Officers, Assistant Port Officers, Marine Engineer and Hydrographic Surveyor.
21	All instruments connected with the reconveyance of property given as security for the due execution of works relating to construction, repair and maintenance of buildings and communications.	By Chief Engineer [including Chief Engineer (Electrical)]., Superintending Engineer, Executive Engineers, Chief Port Officer, Port Officers, Assistant Port Officers, Marine Engineer and Hydrographic Surveyor.
22	Agreements for the recovery of fines on account of drift wood or other timber passing into a canal.	By Chief Engineer [including Chief Engineer (Electrical)], Superintending Engineers and Executive Engineers..
23	Instruments connected with the collection or levying of tools at bridges or ferries or other means of communications provided by Government.	By Chief Engineer [including Chief Engineer (Electrical)], Superintending Engineers, Executive Engineers, Chief Port Officer, Port Officers, Assistant Port Officers, Marine Engineer and Hydrographic Surveyor.
24	Agreements for catering contracts in hotels and tiffin rooms and for the protection of conveyance belonging to the staff working in public buildings	By Superintending Engineer.
25.	Agreements to be executed with Esso Standard Eastern INC and Burmah Shell Oil Storage and Distributing Company of India Limited in connection with establishment of Bulk Asphalt Depot Parli Vaijnath and Wardha respectively.	By the Executive Engineer, Bhir and Wardha (Buildings and Communi-cations) Divisions.
	Irrigation and Power Department.	
26	All instruments relating to the purchase, supply and conveyance or carriage of materials, stores, machinery, etc.	By Secretary to Government, Chief Engineer, Director, Maharashtra Engineering research Institute, Director, Irrigation research and Development, Superintending Engineer, Executive Engineers, Assistant Engineers and Deputy Engineers or Sub-Divisional Officers.
27	All instruments relating to the execution of works of all kinds connected with buildings, roads, canals, tanks, reservoirs, docks and harbours and embankments and also instruments relating to the construction of water works, sewage works, the erection of machinery	By Secretary to Government, Chief Engineer, Director, Maharashtra Engineering Research Institute, Director, Irrigation Research and Development, Superintending Engineers, Executive Engineers, Assistant Engineers and Deputy Engineers or Sub-Divisional Officers.

	and working of coal mines.	
28	Bonds of auctioneers and security bonds for the due performance and completion of work.	By Secretary to Government, Chief Engineer, Director, Maharashtra Engineering Research Institute, Director, Irrigation Research and Development, Superintending Engineers, Executive Engineers, Assistant Engineers and Deputy Engineers or Sub-Divisional Officers.
29	Security bonds for the due performance of their duties by Government servants whom the officers specified have power to appoint	By Secretary to Government, Chief Engineer, Director, Maharashtra Engineering Research Institute. Director, Irrigation research and Development, Superintending Engineers, Executive Engineers, Assistant Engineers and Deputy Engineers or Sub Divisional Officers.
30	Leases for grazing cattle on canal tanks or road sides, for fishing in canals, for the cultivation of lands under the Irrigation Department; leases of water for irrigation and other purposes	Chief Engineers, Director, Maharashtra Engineering Research Institute, Director, Irrigation Research and Development, Superintending Engineers, Executive Engineers, Assistant Engineers and Deputy Engineers or Sub- Divisional Officers.
31	All Instruments connected with reconveyance of property given as security.	The Chief Engineers, Director, Maharashtra Engineering Research Institute, Director, Irrigation research and Development, Superintending Engineers, Assistant Engineers and Deputy Engineers or Sub-Divisional Officers.
32	Agreements for settling the disputes between Sugar Companies and Government of Maharashtra	By Deputy Secretary to Government, or Under Secretary to Government..
33	Agreement for purchase or sale of power for or from Koyana Project from, or to a private body	Chief Engineer (Electrical) Hydro Projects, Bombay.
34	Agreements relating to the supply of electrical energy for water works and sewage pumping Stations.	By Superintending Engineers of Public Health Circles.
35	All instrument in connection with the execution of Civil Works of all kinds relating to Koyana Hydro Electric Project.	By the Chief Engineer, Koyna
36	All instruments in connection with the execution works (Electrical) relating to Koyna Hydro Electric Project	By the Chief Engineer (Electrical), Hydroproject Bombay.

Revenue and Forests Department		
37.	Sanads-	
	(a) continuing or confirming exemption from payment of land revenue, or	By Collectors of Districts
	(b) Continuing or confirming any pension or grant of money or land revenue, or	
	(c) Confirming watan service commutation settlements, or guaranteeing cash payment in lieu of abkari or other rights	
	(d) for the planting of trees in open places in villages	By Assistant or Deputy Collectors.
38	Deeds and contracts and instruments relating to land or buildings, or to any benefit arising out of land or to water or to any benefit arriving out of water or to land revenue	In the Greater Bombay, by he Collector of Bombay or the Superintendent, Bombay City Survey and Land Records; elsewhere, by the Collectors of Districts or Sub-Divisional Officers or any other officer subordinate to the Collector to whom the powers of the Collector under the Maharashtra Land revenue Code, 1966 are delegated.
39	Contracts for the erection or repairs of boundary marks	By Revenue Officers not lower in rank than Circle Inspector.
40	Agreements with local bodies and other statutory bodies (Chapter IV of the Bombay Land Acquisition Manual)	By Collectors of Districts, Assistant or Deputy Collector or the Special Land Acquisition Officer.
41	Agreements of service with the Surveyors selected for training at Government costs.	By Superindent of Land Records and Special Superintendents of Land Records and Superintendent of Land Records, Nagpur and Aurangabad Circle.
42	Agreement with companies under section 41 of the Land Acquisition Act, 1894	If the Deputy Collector or Assistant Collector, dealing with land acquisition works or the Special Land Acquisition Officer.
43	Contracts and other instruments connected with the administration and working of forests and with business of the Forests Department generally	By the Chief Conservator of Forests, the Conservation of Forests in-charge of Circle, the Divisional Forest Officers in charge of Divisions and the Sub-Divisional Forests Officers in-charge of independent Sub-Divisions within the limits of their respective jurisdiction subject to the condition that the value of the subject matter of a contract or other instrument does not

		exceed Rs. 10 lacs. Provided that no Forest Officer below the rank of a Conservator shall execute any contract or other instrument without or otherwise than in accordance with the previous sanction of the Conservator to whom he is subordinate given either expressly or generally in connection with a sanctioned working plan of a season and that every contract of other instrument executed by any such officer shall be drawn up in a form which has been approved by the said Conservator.
Food and Civil Supplies Department		
44	All contracts, deeds and instruments required to be entered into in respect of transactions and operation coming under the scope and purview of the procurement, Distribution and Price Control Scheme or any other scheme or Work relating to the Food and Civil Supplies Department	By Secretary, Deputy Secretary, Director of Civil Supplies (Warehousing and Movement and Deputy Secretary, Chief Accounts Officer and Deputy Secretary, Under Secretary, Deputy Director of Civil Supplies, Assistant Director of Civil Supplies, Controller of Rationing, Collectors, District Supply Officers, Foodgrains Distribution Officers, Mamlatdars, Tahsildars and Mahalkaris.
Agriculture and Co-Operation Department		
45	Agreements and deeds entered into with Local bodies or Municipalities in respect of building grants made by Government to Veterinary Dispensaries.	By the Director of Animal Husbandry Maharashtra State, Poona.
46	Agreements to be executed by the Distributing Agent under the Agricultural Iron and Steel Supply Scheme, for receiving, storing and distributing iron, steel and cement.	By the Agricultural Iron and Steel Supply Officer, Bombay.
47	Agreement of service to be executed by the students under training of the stock men's training centres in the Maharashtra.	By the Director of Animal Husbandry, Maharashtra State, Poona.
48	Agreement bonds to be executed by trainees at the Soil Conservation Training Institutes of the Agricultural Department.	By the Principal of the Soil Conservation Training Institute concerned.
49	Agreement bonds to be executed with cultivators for hiring out agricultural implements.	By the District Agricultural Officer of the District where from the cultivator hails. Superintending Agricultural Officers, Sugarcane Development

		Officers, Crop Protection Officers in the Sugarcane Development Scheme, all principals of Agriculture Colleges, State Level Specialist and all Divisional Soil Conservation Officers.
50	Agreement of Service to be executed by the students under training of malis (gardeners) at Training Centres, Poona, Nagpur and Vengurla.	By the Horticulturist, Department of Agriculture, Maharashtra State, Poona.
51	All Contracts and instruments relating to the administration and working of the Department of Fisheries	By the Director of Fisheries, Bombay.
52	Contracts for the supply of animals and bottles or other requirements in connection with the manufacture of Sera and Vaccines	By Deputy Director in charge of institute of Veterinary Biological Products, Poona.
53	Agreement relating to the purchase, sale handling inspection and clearance of superphosphate and any other fertilizer, green manure seeds, etc., and agreements of reference to arbitration.	By the Director of Agriculture or the Additional Director of Agriculture, Poona
54	Agreement to be executed by the stipendiaries under the Scheme for training of candidates at the Agriculture Schools.	By the Principals, Gramsevak Training Centres and Agricultural Schools concerned.
	ll contracts and instruments relating to the purchase, sale, disposal, hire, supply, conveyance, carriage, handling, inspection and clearance of Milk and Milk products, all stores and articles, cattle feeds and fodder (including) their growing and cutting, machinery, etc., hiring of godowns, insurance polices, indemnity bonds and security bonds and contracts pertaining to (i) loan and milk supply, (ii) transport of milk, (iii) transport of machinery, (iv) instalments and erection of machinery and equipment for the schemes including Greater Bombay Milk Scheme under Dairy Development Department and any other contracts and instruments required to be entered into in pursuance of all schemes including Greater Bombay Milk Scheme.	By the Dairy Development Commissioner, Bombay, in respect of all Schemes including the Greater Bombay Milk Scheme and by the General Manager, Greater Bombay Milk Scheme in respect of Greater Bombay Milk Scheme. (2) By the Regional Dairy Development Officers, Poona and Nagpur Region, in respect of all the Schemes included in the Poona region and Nagpur Region respectively.
56	Agreement in respect of work of Air Compressor and Blasting Schemes.	By the Superintending Agriculture Officer, Divisional Soil Conservation

		Officer, Tractor and Agriculture Engineer.
57	Agreement in respect of undertaking ploughing and/or Bull-dozing with tractor and/ or bulldozers.	By the Superintending Agricultural Officer, the Divisional Soil Conservation Officers, the Sub-Divisional Soil Conservation Officer, Tractor Engineer, Agricultural Engineers.
58.	Agreement bond for the sale of Sugarcane to the Sugar Factories.	By the Sugarcane Specialist, Padegaon.
59.	Contracts with merchants and dealers for supply of animals feeds and fodder:-	
	(1) For the animals of the Government Agricultural Farms and Dairy Farms.	(1) By the Regional Deputy Directors of Animal Husbandry.
	(2) For the animals and birds at Government Breeding Farms.	(2) By Regional Deputy Director of Animal Husbandry.
60.	Agreement in respect of schemes for grant of loans and subsidies to Co-operative Societies and *bona fide* craftsman for purchase of tools and equipment	By the Registrar of Co-operative Societies, Poona. In cases where the amount of loan and subsidies or grant does not exceed Rs. 2, 000 by the Deputy Registrar of Co-operative Societies and in cases where it does not exceed Rs. 1, 000 by the Assistant Registrar of Co-operative Societies..
61.	Agreement to be entered into with the Maharashtra State Electricity Board in respect of the installation and maintenance of overhead lines, street lights and connections up to each building (except internal connections) in the compound of the Agriculture College, Parbhani.	By the Principal, Agriculture College, Parbhani.
62.	Lease of the property of Co-operative Housing Societies, to which Government is a party.	By the Registrar of Co-operative Societies, Poona.
63.	Agreement to be executed with the students undergoing a course of training, at Block Level Co-operative Officers' Training Centre, Bhavnagar.	By the Principal, Blocks Level Co-operative Officer's Training Centre, Bhavnagar.
64.	Agreement relating to due sale of Sugarcane or other farm products.	By the Heads of Sections concerned in the Agriculture Department, provided the terms of contracts or other instruments are approved by the Director of Agriculture.

65.	Agreements with Vegetable Growers' Co-operative Societies in respect of grants to them of subsidies and loans under the Vegetable Development Scheme for the purchase of trucks.	By the Director of Agriculture, Poona.
66.	Agreements to be executed with the Central Financing Agencies.	By the Registrar of Co-operative Societies, Poona and Additional Registrar for Industrial Co-operative Societies, Poona.
67.	All contracts and instruments relating to hiring of accommodation for Cheese-making unit at Panchgani.	By the Dairy Development Commissioner, Bombay.
68.	All contracts and instrument in connection with financial assistance granted by Government to Co-operative Poultry Societies.	By Director of Animal Husbandry, Poona.
69.	Agreement to be entered into with the contractors for the supply of vehicles/trucks for Government milk scheme/s.	By the Regional Dairy Development Officer concerned.
70.	Agreement to be entered into with manufacturers of ice for the supply of ice to Government in connection with various mofussil milk schemes.	By the Dairy Development Commissioner, State of Maharashtra.
71.	Agreement regarding supply of water by Dhulia Municipal Council to Government Dairy at Dhulia.	By the Superintendent, Govenment Milk Scheme, Dhulia.
72.	All instruments relating to grant of loans to the farmers for intensive Poultry Development Blocks.	By the Director of Animal Husbandry, Poona.
73.	All agreements to be entered into with the staff, who are to be sent for various training courses and working in the offices of-	
	(a) Divisional Joint Registrar of Co-operative Societies :	(a) Divisional Registrars in joint Registrar's Office.
	(b) District Deputy Registrar of Co-operative Societies;	(b) District Deputy Registrars, Co-operative Societies.
	(c) Divisional Special Auditor of Co-operative Societies; and	(c) Divisional Special Auditors, Co-operative Societies.
	(d) Deputy Registrar of Co-operative Societies.	(d) Deputy Registrar, Co-operative Societies (EST) in Head Office.
74.	All instruments, in connection with financial assistance to be granted by Banks to Co-operative Societies and individual cultivators under any	By the Director of Animal Husbandry, Maharashtra State Poona.

	scheme framed by the Government relating to Poultry or Animal Husbandry.	
75.	Agreement to be executed with Kaira District Co-operative Milk Producers' Union Ltd. for the supply of standardised milk to Government.	By the General Manager, Greater Bombay Milk Scheme.
76.	Agreement to be executed with the licensees who have been granted licence in the Aarey Milk Colony.	By the Chief Executive Officer, Aarey Milk Colony, Bombay.
77.	Leases in respect of premises to be taken on lease for accommodating Government offices under the Control of Commissioner for Co-operation and Registrar, Co-operative Societies, Maharashtra State, Poona.	By the Heads of Offices under the control of Commissioner for Co-operation and Registrar, Co-operative Societies, Maharashtra State, Poona.
77-A.	Agreements with private printing presses in respect of the Marathi publication called "Shetkari Marathi".	By the Director of Agriculture, Poona.
77-B.	Agreements in connection with grant by the Government of financial assistance to co-operative consumers' wholesale and retail stores.	By the District Deputy Registrar of Co-operative Societies".

Schedule.

	Contracts	Officer authorised to Execute
	(1)	(2)
	(i) Agreements with private printing presses in respect of the Marathi publication called "Shetkari Marathi".	By the Director of Agriculture, Poona
	(ii) Agreements in connection with grant by the Government of financial assistance to cooperative consumers' wholesale and retail stores.	By the District Deputy Registrar of Co-operative Societies.
	Rural Development Department	
78.	Agreements to be executed with the students under training at Gramsevak Training Centres.	By the Chief Executive Officers of Zilla Parishads.

79.	(A) Agreements to be executed by the stipendiaries under the Scheme for training of Gram Sevikas at Gram Sevika Training Centres.	By the Chief Executive Officers of Zilla Parishads.
	(B) Agreements to be executed by stipendiaries under the schemes for the training of candidates (village artisans) at the workshop wings at -	
	(1) Manjri	(1) By the Principal, Gramsevak Training Centre, Manjri.
	(2) Sindewahi	(2) By the Principal, Gramsevak Training Centre, Sindewahi
	Industries And Labour Department	
80.	Waste paper contract (for Greater Bombay Zone)	
	(1) 'A' 'B' and 'D' Category :-	By the Director, Government Printing and Stationery, Bombay.
	(2) 'C' Category Waste paper contract for all Government Presses and Government Stationery Depots and Directorate of Printing and Stationery.	By the Director, Government Printing and Stationery, Bombay.
	(3) Carting contract for Stationery Office and Government Central Press.	By the Director, Government Printing and Stationery, Bombay.
	(4) Disposal of old and unserviceable wooden packing cases and plants.	By the Director, Government Printing and Stationery, Bombay.
	(5) Disposal of old and un-serviceable strips.	By the Director, Government Printing and Stationery, Bombay.
	(6) Agency Agreements for sale of Government publication.	By the Director, Government Printing and Stationery, Bombay.
	(7) Contract for running refreshment hall at any of the Government Presses or Government Stationery Depots.	By the Director, Government Printing and Stationery, Bombay.
	(8) Contract for printing and binding of text books at private presses upto a limit of Rs. 1,00,000.	By the Director, Government Printing and Stationery, Bombay.
	(9) Contract for destruction of white ants by pesticides etc., at any of the Government Presses or Stationery Depots up to a limit of Rs. 3, 000 in each case.	By the Director, Government Printing and Stationery, Bombay.

81.	(1) Carting contract for Government Press Book Depot, Nagpur, Central Jail Press and Government Stationery Depot, Nagpur.	By the Manager, Government Press and Book Depot, Nagpur.
	(2) Carting contract for Government Photozinco Press, Poona.	By the Manager, Government Photozinco Press, Poona.
	(3) Carting contract for Government Press and Stationery Stores, Kolhapur.	By the Manager, Government Press and Stationery Stores, Kolhapur.
82.	Agreements in respect of loans granted to Small Scale and Cottage Industries under the Maharashtra State Aid to Industries Act, 1960 and Rules framed thereunder.	Joint Director of Industries Bombay, Deputy Director, Bombay Region, Collectors and Deputy Commissioners of Industries, Assistant Director of Industries in Rural Industries Project Areas.
83.	Contracts for the supply of articles required by Government Departments and indented through the Central Stores Purchase Organisation.	By the Industries Commissioner and Central Purchasing Officer, Bombay.
84.	Lease deeds or agreements in connection with the administration of the Government Industrial Training Workshops.	By the Commissioner of Labour and Director of Employment, Bombay.
85.	Deeds, Contracts and other instruments relating to grant, renewal or transfer of-	By the Competent Officer as defined in or appointed under the Bombay Minor Mineral Extraction Rules, 1955.
	(a) quarry leases,	
	(b) mining leases.	
	(c) quarry permits,	
	(d) prospecting licences.	
	to be executed under Bombay Minor Minerals Rules, 1955.	
86.	Deeds, Contracts and other instruments relating to grant or transfer of mining leases and prospecting licences under the Mineral Concession Rules, 1960, in respect of lands in which minerals belong to Government.	By the Collectors/Mining Officers of the District.
87	Agreements, bonds and contracts pertaining to all matters relating to Government Central Distillery, Chaitali and Nasik Distillery Estate.	By the Industries Commissioner, Bombay, Maharashtra.
88.	Agreement to be executed in connection with the scheme for	By the Joint Director of Industries (Chemical Engineering), Bombay.

	quality marking of Small Scale Industries.	
89.	(a) Contracts for unloading and carting of articles, required for Government Distillery.	By the Superintendent, Government Distillery, Chitali.
	(b) Contracts with the Railway Authorities for facilities required for Government Distillery.	By the Superintendent, Government Distillery, Chitali.
90.	Contracts with the loanees for the purposes of sanctioning, disbursing and recovering loans and release documents, for the release of the assets mortgaged to Government after the loanees repay the entire amount, loaned through the agency of the Maharashtra State Financial Corporation Bombay, Bank of Maharashtra, Poona and United Western Bank Limited, Satara.	By the Industries Commissioner, Bombay and Director of Industries and Assistant Director of Industries in Rural Industries Project areas.
91.	All documents of various terms of mortgage deed and for releasing any parts of the mortgaged assets and for substituting security in place of the originally mortgaged assets released or replaced.	By the Industries Commissioner, Bombay and Director of Industries and Assistant Director of Industries in Rural Industries Project areas.
92.	(a) Agreement for supply of electricity, water and in regard to railway siding, telephone installations and laying down pipes for water drainage etc, in industrial estates.	By the Industries Commissioner, Bombay Collectors and Deputy Commissioners of Industries.
	(b) Contracts for the lease or sale of Government land or buildings in the Industrial estates.	By the Industries Commissioner, Bombay.
	(c) Agreements for hire, purchase of factory sheds in the Industrial estates.	By the Industries Commissioner, Bombay.
93.	Guarantee bonds to be entered into with Maharashtra State Finance Corporation, Bombay, Bank of Maharashtra ltd., and the Sangli Bank Ltd., and indemnity bonds with loanees in connection with the loans advanced by the said Bank to Small Scale and Cottage Industries.	By the Industries Commissioner, Joint Directors of Industries, Collector and Deputy Commissioner of Industries or Deputy Director of Industries at Bombay.
94.	Agreement for payment of guarantee fees as prescribed under Government Resolution, Finance Department, No. GRT.1064/2885-	By the Joint Director of Industries, Collector and Deputy Commissioners of Industries, Deputy Director of Industries (Head Office), Bombay

	VII, dated 7th January 1963 so far as agency-cum- guarantee agreements with the Maharashtra State Financial Corporation, Bombay and the Bank of Maharashtra Limited, Poona and the United Western Bank Limited, Satara, are concerned.	Region, Bombay.
95.	Agreements with Industrial Estates Co-operative Societies in respect of Government Contribution to share capital.	By the Industries Commissioner, Bombay.
96.	Guarantee deeds with the Life Insurance Corporation of India in respect of loans to be obtained by Industrial Estate Co- operative Society through the Life Insurance Corporation of India.	By the Secretary to Government, Industries and Labour Department.
97.	Deeds of confirmation relating to plots leased by the Maharashtra Industrial Development Corporation to which Government of Maharashtra is a party.	By the Deputy Secretary/Under Secretary to Government.
98.	Writings to be executed in connection with the moneys paid by the workers of the Edward Textile Mills Limited to the Government.	By the Under Secretary to the Government of Maharashtra, Industries and Labour Department, Bombay.
99.	Writings to be executed in connection with the moneys paid by the workers of the New Kaiser-I-Hind Spinning, and Weaving Mills Limited, Bombay (in Liquidation) to Government.	By the Deputy Commissioner of Labour, Bombay.
	Home Department	
100.	Contracts for the supply of articles of any description for the use of Jails or regarding the sale of articles manufactured in Jails.	By the Inspector General of Prisons or by Superintendents of Jails.
101.	Contracts for the supply of articles procured in the local markets for the Police.	By the Inspector-General of Police, Maharashtra State, Commissioner of Police, Bombay, Deputy Inspectors General of Police, Intelligence (C.I.D.) Bombay, Deputy Inspector General of Police, Armed Forces, Bombay and the Superintendents of Police State Traffic Branch, Bombay in the City of Bombay and elsewhere by the Range Deputy Inspectors General of Police, Commissioner of Police, Poona and Nagpur

		Superintendents of Police, Commandants of State Reserve Police Force, Principal of Police Training College, Nasik, Principals of Regional Training Schools and the Deputy Superintendent of Police, C.I.D. Unit of Poona, Aurangabad and Nagpur. The Director of Police Wireless and Deputy Inspector-General of Police, Maharashtra State, Poona. The Deputy Inspector-General of Police, Crime and Railways (C.I.D.), Poona, the Superintendent of Police, Motor Transport, Poona.
102.	Contracts for the supply of funerals in case of deceased pauper Christians.	By the Commissioner of Police, Bombay.
103.	Contracts for the supply of articles procured from the local markets for the Home Guards and leases and tenancy agreements relating to Premises required for the use of the Home Guards.	By the Commandant General, Home Guards, State of Maharashtra, or by the Director of Audit and Accounts, Home Guards, State of Maharashtra.
104.	Licences for the manufacturers and supply of liquor.	By the Director of Prohibition and Excise.
105.	Licences for the sale of excisable articles and opium.	By the Collectors as defined in the Bombay Prohibition Act, 1949, and the Bombay Opium Rules.
106.	Agreement regarding security deposits to be taken from contractors entrusted with the work of stitching of uniforms for the Home Guards.	By the Head of Office concerned.
107.	Contracts for hire or purchase of private buildings for accommodating Police Officers and members of the Greater Bombay Police Force who are eligible for rent free quarters.	By the Commissioner of Police, Bombay.
108.	Contracts relating to -	By the Commissioner of Police, Bombay.
	(a) Supply of grass to cattle pounds;	
	(b) Painting Numbers on Hack Victorias, Labour Carts, Hand Carts, etc.	
	(c) Supply of white tunics of Traffic constables.	
	(d) Redyeing of Police Constable uniforms.	

109.	Agreement with contractors for stitching uniforms in respect of the Police Force in mofussil.	Inspector-General of Police, Maharashtra State, Bombay.
	Education And Social Welfare Department	
110.	Agreements with students, scholars, apprentices etc. in Engineering Colleges, Polytechnics and other professional Colleges and in Government Vocational High Schools, Industrial Training Institutes, etc.	By the Principals of Government Engineering Colleges, Polytechnics Industrial Training Institute, Artisans Technical Training Centre in respect of agreements with students/scholars of the said respective Institutions, and by the Regional Deputy Directors of Technical Education in respect of students of other Institutions.
111.	Agreements with managements of Educational Institutions in respect of grant-in-aid or loans sanctioned to them.	By Regional Deputy Directors of Education and Regional Deputy Directors of Technical Education so far as grants or loans to Educational Institutions under their control are concerned.
112.	Agreement in respect of lease or transfer to Local Authorities of Government Buildings to be used for educational purposes.	By the Director of Education and Director of Technical Education.
113.	Agreements with Municipalities in respect of conservancy services in hostels attached to Junior Colleges of Education.	Regional Deputy Directors of Education.
114.	Agreements and deeds with Managements of Private Engineering Colleges or Industrial Schools in respect of grants- in-aid for buildings.	By the Director of Technical Education.
115.	Agreements to be executed by the stipendiary students at the Graduates Basic Training Centres.	By the Principals of the Graduates Basic Training Centres.
116.	Deeds of reconveyances of security on repayment of loans advanced to the displaced persons, for construction of houses at Chembur.	Additional Collector, Bombay Suburban District.
117.	Trust deeds in respect of building grants to aided Backward Class Hostels for construction of new buildings or purchase of existing buildings or for carrying out necessary additions or alterations to the said buildings.	By the Director of Social Welfare, Maharashtra State, Poona.
118.	Contract for street lighting in Pimpri Colony.	By the Collector of Poona.

119.	Supplemental deeds in respect of loans advanced to Co-operative Housing Societies under the scheme for the grant of house buildings loans to Co-operative Housing Societies of Displaced Persons.	By the District Deputy Registrar of Co-operative Societies.
120.	Agreements in respect of loans to agriculturists members of the Scheduled Castes and the Scheduled Tribes and other Backward Classes for purchase of shares of mixed type of Co-operative Societies approved under Government Resolution, Education and Social Welfare Department, No. BPC. 1962-H, dated 28th March 1963.	Registrar of Co-operative Societies, Maharashtra State, Poona.
121.	All contracts and instruments relating to running of canteens at Ravindra Natya Mandir and Rang Bhavan.	By the Chief Officer for Cultural Activities and Secretary, Recreation Committee.
122.	Security bonds for the performance of duties to be given by Librarian, Coinkeepers, Gallery Assistants. etc.	By the Director of Archives and Archaeology State of Maharashtra, Bombay.
123.	Bonds for National Loan Scholarships	By the Deputy Director of Education (incharge of Scholarship Section), Office of the Director of Educaion, Poona.
124.	Agreement to be executed with Voluntary Agencies in respect of building grants.	By Director of Social Welfare.
125.	Agreements relating to hire of buildings belonging to private parties or individuals for use of Subordinate offices or institutions.	By Director of Social Welfare.
126.	Agreement to be executed with the Sharda Bhavan Society, Nanded, in connection with the use of 5 rooms of Yeshwant College, Nanded.	By the Principal, Government College of Education, Poona.
	Urban Development, Public Health And Housing Department	
127.	Contracts for the supply of articles procured in the local markets for hospitals, lunatic asylums etc.	By the Local Medical Officers in-charge of such hospitals, asylums etc.
128.	Contracts for the supply of articles procured in the local markets as well as from overseas for the Haffkine Institute, Bombay, and for the disposals of chemical empties, etc.	By the Director, Haffkine Institute, Bombay.

129.	Agreements entered into with subsidised medical practitioners.	By the Chief Executive Officers, Zilla Parishad.
130.	Agreements in respect of periodical inspection and adjustment service for X-ray and Electro-Medical equipment of Government hospitals in the State of Maharashtra.	By the Heads of Institutions, Director of Ayurveda.
131.	Documents pertaining to import work of the Haffkine Institute, Bombay, in cases in which decisions are taken with the approval of the Director, Haffkine Institute.	By the Business Manager, Haffkine Institute.
132.	Agreements Deeds of Reconveyance with private employers in connection with implementation of the subsidised Housing Scheme sponsored by the Government of India.	By Deputy Secretary to Government.
133.	Contracts for the supply of calves on hire for the lymph at the Vaccine Institute, Nagpur.	By the Assistant Director of Public Health, in-charge Vaccine Institute, Nagpur.
134.	Agreement, mortgage deeds with Co-operative Housing Societies of Industrial Workers in connection with the implementation of the Subsidised Industrial Housing Scheme sponsored by the Government of India and Deed of Reconveyance.	By the Disrict Deputy Registrar of Co-operative Societies.
135.	Execution of Deeds of Reconveyance on repayment of loans advanced under Low-Income Group Housing Scheme -	
	(a) To individuals or institutions	By Collectors of Districts.
	(b) To Co-operative societies	By Assistant Registrar of Co-operative Societies.
136.	Instruments relating to assignment and reassignment of Policies of Assurance affected by the subscribers of Fund under the Bombay Housing Board Contributory Provident Fund Rules, 1953.	By the Secretary, Additional Secretary, Joint Secretary, Housing Commissioners, Assistant Housing Commissioner, Bombay.
136A.	Agreement in connection with grant of scholarships to students studying at the Government Ayurvedic Colleges in the State of Maharashtra.	By the Heads of the Colleges.

136B	Agreements in connection with grant of scholarships to students studying at the Government Ayurvedic and Unani Tibbi College, Delhi, or at any other Unani College or Colleges approved by the Government in this behalf.	By the Director of Ayurved, Maharashtra State.

Schedule

	Contracts	Officers authorised to Execute
	(1)	(2)
	(i) Agreements in connection with grant of scholarships to students studying at the Government Ayurvedic Colleges in the State of Maharashtra.	By the Heads of the Colleges.
	(ii) Agreements in connection with grant of scholarships to students studying at the Government Ayurvedic and Unani Tibbi College, Delhi, or at any other Unani College or Colleges approved by the Government in this behalf.	By the Director of Ayurved, Maharashtra State.
	Finance Department	
137.	Instruments relating to any dealing with or transfer or disposal of shares formerly belonging to the merged States which devolved upon the Government of Bombay as a result of the merger including the shares standing in the name of the Governor of Bombay or of any officer of the Government of Bombay by the name of his office.	The Deputy Secretary to Government, Finance Department.
138.	Re-endorsement of Government Promissory Notes deposited with Government under the Bombay Sales-Tax (Registration, Licensing and Authorisation) Rules, 1954.	(1) The Commissioner of Sales-Tax, Maharashtra State, Bombay.
		(2) The Additional Commissioner of Sales-Tax, Maharashtra State, Bombay.
		(3) All Deputy Commissioners of Sales-Tax in the State of Maharashtra.

139.	Re-endorsement of Government Promissory Notes deposited with Government under rule 12 of the Bombay Sales-Tax Rules, 1959.	(1) The Commissioner of Sales-Tax, Maharashtra State, Bombay.
		(2) The Additional Commissioners of Sales-Tax, Maharashtra State, Bombay.
		(3) All Deputy Commissioner of Sales-Tax in the State of Maharashtra.
140.	All Instruments relating to Government Securities in the form of stock certificates. National Plan Savings Certificates or Treasury Savings Deposit Certificates furnished under rule 59 of the Bombay Sales-Tax Rules, 1959.	All Deputy Commissioners of Sales Tax and all Assistant Commissioners of Sales Tax in the State of Maharashtra.
141.	Instruments relating to any dealing with or transfer or disposal of shares, belonging to the Government of Maharashtra including the shares standing in the name of the Governor of Maharashtra or any officer of the Government of Maharashtra by the name of his Office.	By the Secretary or the Deputy Secretary to Government.
142.	Letters of Undertaking to be given to the Reserve Bank of India, in respect of issue of duplicate Demand Draft.	By Insurance Officer.
143.	(a) Contracts relating to under-writing or insurance.	By Insurance Officer.
	(b) Contracts relating to under-writing or insurance in respect of new proposals for sums not exceeding Rs. 10 lakhs and of renewals of previous contracts, under-written either by the Government Insurance Fund or issued under the Government Insurance Fund-cum-Indian Insurance Companies Association Pool arrangement on co-insurance basis.	By Deputy Insurance Officer.
	(c) Contracts relating to under-writing or insurance in respect of new proposals for sums not exceeding Rs. 5 lakhs and of renewals of previous contracts, under-written either by Government Insurance Fund or issued under the Government Insurance Fund-cum-	By Assistant Insurance Officer.

	Indian Insurance Companies' Association Pool arrangement on co-insurance basis.	
	General Administration Department	
144.	Agreement in form 'D' prescribed under the Bombay Land Requisition (Determination of Compensation) Rules, 1949.	In Greater Bombay by Compensation Officer, Bombay and Accommodation Officer-cum-Additional Compensation Officer, Bombay.
145.	Agreement in prescribed form under the Bombay Land Requisition Act, 1948, with persons who are not actual allottees of Government but allowed to continue in requisitioned premises.	In Greater Bombay by the Accommodation Officer-cum-Additional Compensation Officer, Bombay.
146.	Execution of lease in respect of the accommodation for the office of the Tourist Information Centre, Panaji, Goa.	By the Tourist Information Officer, Panaji, Goa.
147.	Agreement to be executed with authors of various books to be published as Government Publications.	By the Secretary State Board for Literature and Culture.
148.	Agreements to be executed with Publishers, both Indian and Foreign, for securing copyright in the Marathi editions of various non-Marathi classics translated into Marathi and to be brought out as Government Publications.	By the Secretary State Board for Literature and Culture.
149.	Agreements in respect of conducting training classes for State Government servants in Marathi Typewriting.	By the Director of Languages, Maharashtra State, Bombay.
150.	Agreement with Private Producers regarding the production of films for and on behalf of the Government of Maharashtra.	By the Director of Publicity, Government of Maharashtra.
151.	Agreements in connection with the payment of pension of displaced Government servants from Pakistan for the services rendered by them in Pakistan.	By Heads of Departments.
152.	All contracts and instruments in connection with the administration and working of the Directorate of Rural Broadcasting.	By the Director of Rural Broadcasting.]

Appendix 24

(See Fin. R. 80)

Comptroller and Auditor-General's direction for the preparation and submission of the Annual Establishments Return

1. The detailed statement of permanent non-gazetted establishment, commonly known as the annual establishment return will be prepared in Form A*. It will show accurately the establishment as it exists on 1st April.

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 sent on foreign service, leave or deputation, or in temporary posts elsewhere or under suspensation 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 required to be maintained.

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 and incumbent". Post 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.

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 1.

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

7. When the pay of an establishment or of an individual Government servant is met partly by 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 foot note.

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 shown 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.

Note.-The names of all temporary and officiating Government servants to whom the provision of Bombay Civil Services Rule 240 applies should be included in the annual establishment return. The annual establishment return should be in two parts, one for permanent establishment including the permanent and officiating incumbents of permanent posts, and the other covering all temporary posts in existence on the 1st April each year. Whenever a temporary post is subsequently made permanent a remark to that effect should be made in the return for that year.

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 retention 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 B* 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.

11. As the return will be the chief authority by which pension claims will be tested later, both the statements (Forms* A and B) should after completion be checked carefully with the service books and a certificate of this check should be endorsed on each.

12. In the case of establishments borne on a State or amalgamated cadre separate returns should be furnished to be 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 been verified with service books".

13. The return should be transmitted to the Accountant General as early as possible after 1st +[May], and, in any case, not later than 15th +[May].

Note.-In the case of establishment on time-scales of pay the Accountant-General may require the submission of the return in duplicate.

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

Note.- The establishment returns should be submitted in Treasury Forms Nos. 139C and 140C.

*** Not Printed**

+ Substituted for "April" by Notification dated 6-4-1964.

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[1][Appendix 25

Section I

Rules relating to the grant of concessions of Bombay Government Servants other than Policeman, suffering from Tuberculosis- Pulmonary, including T.B. Pleauracy as well as non-Pulmonary.

1. All suspected cases of Tuberculosis in the employ of the Government of Bombay, should be sent for examination and opinion to the J.J. Group of Hospitals or the G.T. Hospital, Bombay, if serving in Bombay City, and, if employed in the mofussil, to the nearest District Headquarters Hospital. No charge should be made for such examination. The Civil Surgeon, if he considers it necessary, will refer the case to the nearest Government Hospital where proper facilities, including X-Ray, are available, for a thorough examination. No charge will be made for X-Ray, Skiagrams, examinations and laboratory investigations.

2. (a) If, after careful consideration, the case is found to be an active one, the Government servant concerned should be granted such leave as is recommended in his case by the authorised medical attendant until he has exhausted all the leave due to him under the ordinary or special leave rules or the Revised Leave Rules as the case may be. When the end of this leave is approaching he should be brought before a Medical Board for report whether there is any likelihood of his return to duty. If the Board reports that he would be fit to resume duty after further treatment, he should be granted extraordinary leave for the period recommended by the Board, subject to a maximum of two years. If the Board reports that there is no likelihood of his returning to duty, he should be invalided.

In the case of Government servants, who have more than six months' leave due to them, the examination by the Medical Board referred to above should be arranged six months after the commencement of the treatment, but before the expiry of the leave due. In cases where the total leave due is less than six months, such extraordinary leave as is necessary to complete that period may be given pending examination of the patient by the Medical Board.

At places where there are no Medical Boards the Civil Surgeons can with the sanction of the Surgeon General with the Government of

Bombay convene a Medical Board to examine Government servants suffering from Tuberculosis with help of two Medical Officers of the Institution where the patient is receiving treatment.

Instruction.-A doubt is raised whether the leave is to be granted in relaxation of normal rules, viz. proviso (b) to Bombay Civil Services Rule 736(b) (ii) (2) or rule 8 of the Revised Leave Rules, 1935. It is clarified that the words "all leave due" in the above rule should be interpreted to mean "leave due and admissible" under the normal rules applicable to a Government Servant. The cases where the leave has been granted otherwise than in the manner explained above should be regularised and the question of recovery of or overpayments of leave salary, if any, referred to Government for decision.

(b) In order to afford continuity of service to temporary Government servants, superior or Class IV, who contact Tuberculosis and undergo treatment in a recognised institution established for the treatment of the disease, and to enable them to return to their original posts after treatment, they may, in addition to leave on average pay or earned leave, as the case may be and/or leave on medical certificate which may be admissible to them, be granted in relaxation of Bombay Civil Services Rule 782 or Rule 14(2) of the Revised Leave Rules, 1935 (Appendix XLIV-A of the Bombay Civil Services Rules, 1959, Volume II) or rule 6(2) of the Revised Leave Rules for Permanent and Temporary Salaried Press Employees (Appendix XLIV-B of the Bombay Civil Services Rules, 1959, Volume II), extraordinary leave upto a maximum period of twelve months on any one occasion, subject to the following conditions :-

(1) the post from which the Government servant proceeds on leave is likely to last till his return to duty :

(2) the extraordinary leave shall be granted subject to the production of a certificate from the Medical Board, specifying the period for which the leave is recommended; and

(3) The Medical Board, in recommending the leave, shall bear in mind the provisions of Bombay Civil Services Rule 659 and the

orders issued in Government Resolution, Finance Department, No. 2534/33, dated the 16 th May 1941.

(c) The concession of extraordinary leave upto twelve months shall also be admissible to a temporary Government servant who, for want of accommodation in any of the institutions recognised for the purpose of the concession located at or near the place of his duty, receives treatment at his residence, provided that -

(i) the treatment is under a duly qualified registered medical practitioner; and

(ii) he submits a certificate signed by that medical practitioner to the effect that he is under his treatment and that he has reasonable chances of his recovery on the expiry of the leave recommended.

(d) Before the expiry of the maximum limit of extraordinary leave admissible under the rules, the Government servant concerned should be examined by the Medical Board to see whether he is fit to resume duty or should be invalided. If the Government servant is found to have greatly improved, but to be still in need of some more time, say 1 to 3 months, to consolidate the progress and to become fit to resume duties, further leave may be granted subject to the limit of 3 months provided it is certified that he is likely to resume duty by the end of that period.

(e) All Heads of Departments or Offices, as the case may be, should, while placing the Government servant suffering from T.B. before a Medical Board, invariably inform the Medical Board of the period of extraordinary leave already enjoyed by the Government servant concerned in pursuance of the T.B. concessions, and the balance of leave admissible, so as to enable the Medical Board to certify whether the Government servant is likely to be fit before the expiry of the full leave.

(f) (i) The extraordinary leave availed of by permanent Government servants on account of illness due to Tuberculosis should be counted towards increments subject to the condition that only such extraordinary leave falling during the period of three years

commencing from the absence from duty will count for increment under Bombay Civil Services Rule 50(b);

(ii) Temporary Government Servants suffering from T.B. who do not have a lien on any post will not be allowed to count the extraordinary leave towards increments;

(iii) The orders in (i) above would come into force from 6th January 1956.

(g) Charges for the medical examination of a Government servant suffering from T.B. by a regular or a specially convened Medical Board, for the purposes of these rules should be borne by Government if the Medical Board is convened at a place it is ordinarily convened. However if the Medical Board is convened at a place other than the one where it is ordinarily convened, on the request made by the Government servant on ground of health etc. all the extra expenditure e.g. Travelling Allowance involved shall be born by the Government servant concerned.

3. Concessions except leave admissible under these rules should be extended to Government servants under suspension also.

4. Concessions admissible under these rules may be granted to Government servants again if after having once availed of these concessions and having been certified to be fit for duty after treatment the Government servants contact T.B. again.

5. (a) While on leave, the Government servant should be required to undergo treatment in a Government Medical Institution, or if he so prefers, place himself for treatment under a competent private medical practitioner or in any of the approved non-Government Tuberculosis Sanatoria or Institutions mentioned below :-

The Bel-Air Sanatorium Dalkeith, Panchgani.

Hillside Sanatorium, Vengurla.

Wanless Tuberculosis Sanatorium, Wanlesswadi.

Nasik Tuberculosis Institute, Nasik.

The Karnatak Health Institute, General Hospital and Sanatorium, Hukeri Road District Belgaum.

The Group of Tuberculosis Hospital, Sewri, Bombay.

The Salvation Army Tuberculosis Hospital, Anand, District Kaira.

The N. M. Wadia, Charitable Hospital, Sholapur.

The Talegaon General Hospital and Convalescent Home, Talegaon (Dabhade), District Poona.

The Anti-Tuberculosis Hospital and Perin Banoo Anti-Tuberculosis Dispensary, Ashwanikumar Road, P.O. Kattargaum, District Surat.

The Shashikala Tuberculosis Sanatorim, Jaysingpur, District Kolhapur.

The Swastik T. B. Sanatorim, Wai, District North Satara.

The K. J. Mehta T. B. Hospital, Amargadh (Saurashtra, locally known as Jithari Hospital).

Evangeline Booth Hospital, Ahmednagar, District Ahmednagar.

K. E. M. Hospital, Bombay.

The Medical Officers should have discretion to decide whether a patient should be asked to stay in Hospital or a Sanatorium or whether he should take treatment while staying outside such institutions under such conditions as may be considered necessary.

(b) (i) Reasonable facilities should also be provided, as far as possible, for admission of a Government servant to the existing institutions (i.e., Government Hospital or approved non-Government Hospital or Sanatorium), provided he is deemed fit by the Civil Surgeon of the District concerned or the Superintendent, J. J. Group of Hospitals or G. T. Hospital, Bombay, for institutional treatment.

(ii) A Government servant who cannot be accommodated either in a Government Hospital where proper facilities for the treatment of T. B. exist or in a reserved bed in one of the private T. B. Sanatoria where Government has reserved beds for the free treatment of Government Servants and who is allowed to take treatment in a non-Government Sanatorium or Hospital or under a private medical practitioner shall be entitled to the following concessions:-

(a) In case of Government servant whose pay does not exceed Rs. 250 per month, the expenses on Hospital or Sanatorium charges, special diet and special medicines subject to the limits mentioned in rule 6.

(b) In case of Government servant whose pay exceeds Rs. 250 per month only charges on medicines included in the latest National Health Formulary of the United Kingdom but not exceeding the limit mentioned in rule 6(3).

(c) Government servants undergoing treatment under private medical practitioners or as out-patients at Government Hospitals or recognised private Institutions should be granted the concessions subject to the following conditions :-

(i) The Medical Officer, i.e., the Civil Surgeon, or the Superintendent of Government Hospital should certify that the Government servant can take treatment of such medical practitioner under such conditions as he considers necessary.

(ii) The Medical Officer who has examined the Government servant should, as far as possible, try to secure him admission in a Government Hospital and at the same time furnish him with a list of approved sanatoria or institution, so that the patient may also on his own seek admission to one of them.

(iii) The necessary vouchers for the special medicines purchased by the patient for himself should be produced and countersigned by the medical practitioner or the authorities of the Institutions concerned, as the case may be.

(iv) The allowance for special diet should be granted subject to the condition that a declaration as stated below is given by the patient and is countersigned the medical attendant :-

I hereby declare that I, Shri . . . . . was under the treatment of Dr. . . . . for Tuberculosis, and under his advice, I have taken special diet, such as . . . . . for which I have incurred an expenditure of Rs. . . . . for the period from . . . . . to . . . . . .

(d) Government servants taking treatment as indoor patients in Government institutions should be granted monetary concessions towards items on which they have incurred expenditure, subject to the maximum laid down in Rule 6, provided they produce necessary vouchers and certificates in support of their claim. The condition regarding production of vouchers for special diet should however be relaxed if the Government servant concerned gives a declaration that he has taken special diet of the value of Rs. 30 per month.

Note.—The Regional Officer of the Department or the Head of the Department under whom the Government servant is serving is the authority competent to sanction the concessions. The vouchers should therefore be produced before the Regional Officer or the Head of the Department as the case may be in order to enable him to authorise the concessions. It is not necessary to attach the vouchers to the bills presented at the Treasury.

6. Government will assist in the payment of the cost of special diet, special medicines and sanatorium charges in case of Government servants with pay not exceeding Rs. 250 per month when they are admitted as paying patients (and not against free beds reserved by Government) to private approved Sanatoria or Hospitals up to the following monetary limits :-

(1) Rs. 25 per month for sanatorium charges (which include charges for ordinary accommodation, ordinary diet and ordinary medicines) or at the rate actually paid by the patient, whichever is less;

(2) an allowance of Rs. 30 a month during the period of high prices towards the cost of special diet, if any, prescribed by the Medical Superintendent of the Sanatorium; and

(3) charges for special medicines including charges for P.P., Sputum Examination, Blood Tests and Injections, etc., up to Rs. 25 per month on production of a certificate from the Medical Superintendent of the Sanatorium, when those have been prescribed for and purchased by the patient.

It may happen that Government servant may purchase special medicines or pay for sanatorium charges or special diet to a greater extent during one month and less during the subsequent month, or *vice versa.* In such cases the Government servant concerned should be given the concession equal to the actual expenditure incurred by him during each month subject to the limits laid down in this rule, for a period of six months each time; and thereafter if it is found that on the basis of expenditure actually incurred by him, he would be entitled to more than what has been paid to him, on the basis of average, for that period of treatment, the difference shall be paid to him.

7. If after careful examination by the Medical Board the case is declared as "arrested" and the person is considered fit to carry out his duties, he should be allowed to continue in his appointment under the following conditions :-

(a) that he remains under suitable medical supervision and treatment of a qualified medical practitioner approved by the Government Medical Officer concerned who should maintain a special register of such cases so that the patient may be followed up regularly from time to time in his own interest as well as that of public health;

(b) that the Government servant suspected of Tuberculosis or suffering from "arrested" Tuberculosis shall undergo periodical re-examination by the proper Government Medical Officer and if necessary, by a competent authority in Tuberculosis approved by Government. The re-examination should be done by the Government Medical Officer free of charge.

(c) Government servant suffering from T. B. and declared fit to resume duty on expiry of leave should report for a periodical check-up at the nearest Civil Hospital where there is X-Ray or at the recognised sanatorium where free beds are reserved for Government servants. Their periodical check-up should be done till the specialist examining the patient considers that such check-up is necessary in their cases

and not indefinitely. The expenditure on account of the travelling allowance of such Government servants should be borne by Government.

8. (a) For journeys to Government Medical Institutions and back in connection with the medical examination and for treatment, Government servants will be eligible to travelling allowance as on tour as admissible under the Bombay Civil Services Rules [2][and for the purposes of payment of such travelling allowance, their residences shall be treated as their headquarters]. Similar travelling allowance will also be granted, if Government servants go to approved non-Government Tuberculosis Sanatoria or Institutions for treatment.

(b) The attendant, if any, accompanying the patient (Government servant) should be granted actual single fare of the appropriate class in which the patient travels or a lower class by which the attendant actually travels.

9. In the event of a Government servant suffering from Tuberculosis being declared fit for duty the department concerned should, wherever possible, give him light duty for another year or so, and also allow him some period for rest daily or occasionally as advised by the medical attendant of the Government servant.

10. Temporary Government servants, who have put in more than a year's continuous service shall be eligible for the concessions other than monetary concessions sanctioned in these rules. The monetary concessions will be admissible to those temporary Government servants who have put in not less than three years' continuous service. Temporary Government servants with less than a year's service are not entitled to any of these concessions.

For the purpose of this rule, one year's service or three years' service, as the case may be, should include even extra ordinary leave, and the service should be completed before the commencement of leave for the treatment of Tuberculosis.

11. The expenditure on account of monetary concessions extended under these rules should be debited to the appropriate budget head to which the cost on account of the general administration of the department concerned is debited, under the primary unit "Allowances and Honoraria".

12. The concessions available under these rules shall, in any case, cease when the Government servant attains the age of superannuation.

13. Government servants who where suffering from Tuberculosis and who have been declared fit to resume duties should be granted the following monetary concessions :-

(i) Rs. 15 per month for extra diet.

(ii) Rs. 15 per month for medicines and tonics.

The above concessions will be available for a period of one year with effect from the date of the Government servant resuming duty, subject to the conditions that the extra diet, medicines and tonics are recommended by the Civil Surgeon or the authorities of the hospital in which he was taking treatment and subject to the production of necessary vouchers in support of his claims.

Note1.- This rule comes into operation from 14th December 1955 and not retrospectively.

Note 2.- This rule takes effect from the 14th December 1955. Those Government servants who has resumed duties prior to 14th December 1955, would be entitled to the concessions, but in their case, the concessions will not be admissible for a full period of one year from the date of resuming duties, but only from the 14th December 1955 for the unexpired portion of one year from the date of their resuming duties. For instance a Government servant who resumes duties on 12th May 1955 will get the concessions for a period from 14th December 1955 to 11th May 1956.

Note 3.- Government servants in receipt of pay over Rs. 250 p.m. are paid charges on medicines only, included in the National Health Formulary of the U.K. during the period of their illness under rule 5(b)(ii)(b). Such Government servants on resuming duty after having been declared fit should be paid the charges for medicines included in the National Health Formulary of the U.K. on the condition mentioned in the above rule.

Instruction.- One of the conditions for the grant of these concessions is that Government servant concerned should produce necessary vouchers in support of his claims. It may not always be possible for a Government

servant to produce vouchers in support of his claim for the extra diet. In such cases the Head of Department when granting the concession should insist on the certificate of the Civil Surgeon or the authorities of the hospital in which the Government servant was taking treatment recommending extra diet, medicines and tonics and on the production of vouchers for medicines and tonics a declaration given by the Government servant concerned that he has taken extra diet of the value of Rs. 15 per month in place of vouchers for extra diet should suffice.

14. The Regional Officer of the Department under whom the Government servant in need of concessions is serving or where there is no Regional Officer, the Head of the Department should be the authority to sanction these concessions.

1. Inserted by Notification dated 29.12.1959.

2. Added by Notification dated 6.4.1964.

Section II

Rules regarding grant of leave and monetary concessions and other facilities to Policeman suffering from Tuberculosis.

1. A policeman suspected to be suffering from Tuberculosis should be sent for examination and opinion to the J. J., or G. T. Hospital, Bombay, if serving in Greater Bombay, and if employed in the mofussil to the nearest District Headquarters Hospital. No charge shall be made for such examination. The Civil Surgeon, if he considers it necessary, will refer the case for treatment to the nearest Government Hospital, where proper facilities, including X-ray, are available for a thorough examination of the chest. No charge should be made for X-Ray, Skiagrams, examinations and Laboratory investigations. If there are no facilities for X-Ray examination in a Government Hospital and the policeman is required to obtain an X-Ray plate under the advice of the Civil Surgeon, the charges for such examination up to a limit of Rs. 20 should be reimbursed to him on production of a certificate from the Civil Surgeon that there were no X-Ray facilities available in the Government Hospital concerned and that the charges claimed are reasonable.

2. After a policeman is thoroughly examined at a Government Hospital and found fit for institutional treatment, the head of the office where the policeman is working should arrange for his accommodation either at a Government Hospital

or approved non- Government Hospital or Sanatorium mentioned in the accompanying Schedule 'A', the Police Surgeon being entrusted with this responsibility so far as the Bombay City Police Force is concerned. If no accommodation is available anywhere, the patients may place themselves under the treatment of a duly qualified allopathic medical practitioner near their place of residence with the approval of the Civil Surgeon concerned or the Police Surgeon, as the case may be.

3. (a) When a policeman is admitted in Government Hospital or Sanatorium, he should be discharged only when he is certified as "arrested" or "cured" or as "incurable";

(b) If, after careful examination, the case is found to be an active one, the policeman should be granted all leave due on average pay including hospital leave;

(c) After one year, he should be examined by the Medical Officer with a view to a decision as to his fitness for further service or to an extension of one more year for treatment;

(d) After the expiry of all leave due on average pay including hospital leave, he may be granted Tuberculosis leave on average pay. In cases in which the leave due on average pay including hospital leave falls short of one year, Tuberculosis leave should begin after all such leave is exhausted. The total Tuberculosis leave should not exceed one year. After expiry of this leave, leave on half average pay, if due, should be granted in case it is found that a further period of leave is necessary for his recovery. After the expiry of the leave on half average pay, the policeman should be placed before a Medical Board for his examination as to his physical fitness for further service and should be granted extraordinary leave recommended by the Medical Board subject to the condition that all leave granted under (b) and (d) does not exceed three years;

(e) In order to afford continuity of service to temporary policemen who contact Tuberculosis and undergo treatment as laid down in these Rules, and to enable them to return to their original posts after treatment, they may, in addition to leave on average pay and leave on medical certificate, be granted extraordinary leave up to a maximum

period of one year on any one occasion, subject to the following conditions :-

(i) The post from which the policeman proceeds on leave is likely to last till his return to duty;

(ii) The extraordinary leave shall be granted subject to the production of a certificate from the Medical Officer specifying the period for which the leave is recommended;

(iii) The Medical Officer shall, in recommending leave, bear in mind the provision of the Bombay Civil Services Rule 659 and the orders issued in Government Resolution, Finance Department, No. 2534/33, dated the 16th May 1941.

4. Tuberculosis policeman undergoing treatment in Government Hospitals or the approved non-Government Hospitals and Sanatoria mentioned in the Schedule 'A' or under duly qualified allopathic private medical practitioners should be held eligible for the leave concessions sanctioned under Rule 3 above.

5. (a) While on leave, the policeman should be required to undergo treatment in a Government Medical Institution or if he so prefers to place himself for treatment under a duly qualified allopathic private Medical Practitioner or in any of the approved Non-Government Hospitals and Sanatoria mentioned in Schedule 'A'. The Medical Officer should have discretion to decide whether a patient should be asked to stay in a hospital or a sanatorium or whether he should take treatment while staying outside such institutions under such conditions as may be considered necessary.

(b) Reasonable facilities should also be provided for admission of the policeman to the existing institutions (i.e., Government Hospitals) provided he is deemed fit by the Civil Surgeon of the district concerned or the Superintendent, J. J. Group of Hospitals or G. T. Hospital, Bombay, for institutional treatment. The expenses of the policeman in a Government Hospital should be met wholly by Government subject to the limits mentioned in clauses (2) and (3) only of Rule 6 below.

6. Government will assist in the payment of the cost of the diet and medicine in the case of policeman when they are admitted to approved Non-Government

Hospitals or Sanatoria mentioned in Schedule 'A' up to the following monetary limits :-

(1) Rs. 25 per mensem for sanatorium charges (which include charges for ordinary accommodation and medicines) or the rate actually paid by the patients, whichever is less;

(2) an allowace of Rs. 30 per mensem towards the cost of special diet, if any, prescribed by the Medical Superintendent of the Institution; and

(3) charges for special medicine including charges for P. P., Sputum examination, Blood Tests and Injections, etc., up to Rs. 25 per mensem on production of a certificate from the Medical Superintendent of the institution when these have been prescribed for and purchased by the patient.

It may happen that Government servants may purchase special medicines or pay for sanatorium charges or special diet to a greater extent during one month and less during the subsequent month, or *vice versa*. In such cases the Government servant concerned should be given the concession equal to the actual expenditure incurred by him during each month subject to the limits laid down in this rule, for a period of six months each time; and, thereafter, if it is found that on basis of expenditure actually incurred by him, he would be entitled to more than what has been paid to him on the basis of average, for that period of treatment, the difference should be paid to him.

7. (A) (1) The concessions of Tuberculosis leave up to one year and extraordinary leave shall be admissible to a policeman who for want of accommodation in any of the institutions recognised for the purpose of the concession located at or near the place of his duty, receives treatment at his residence provided that :-

(a) the treatment is under a duly qualified allopathic private Medical Practitioner; and

(b) he submits a certificate signed by that doctor to the effect that he is under his treatment and that he has reasonable chances of recovery on the expiry of the leave recommended.

(2) In such a case the policeman will also be entitled to an allowance up to Rs. 30 per mensem towards the cost of special diet and an

allowance up to Rs. 25 per mensem towards charges for special medicines, subject to the following conditions :-

(i) The Civil Surgeon or the Superintendent of the Government Hospital or the Police Surgeon, so far as policemen of Greater Bombay are concerned, should certify that the Government servant can take treatment of such private practitioner under such conditions as he considers necessary;

(ii) The necessary vouchers for the special medicines purchased by the patient for himself should be produced and countersigned by the Medical Practitioner;

(iii) The allowance for special diet should be granted subject to the production of a declaration in the form specified in Schedule 'B' countersigned by the Medical Practitioner.

(B) The concessions referred to a above should be granted to the Policeman undergoing treatment even as outdoor patients either at a Government Hospital or approved private Hospital or Sanatorium, subject to the condition that the vouchers for medicines purchased by the patient and the prescribed declaration for allowace for special diet are countersigned by the Medical Officer-in-charge of the Institution.

8. (A). Before the expiry of the maximum limit of extraordinary leave admissible under rule 3 (d) and (e) of these rules, the policeman concerned should be examined by the Medical Board to see whether he is fit to resume duty or should be invalided. If the policeman is found to have greatly improved, but to be still in need of treatment for some more time, say one to three months, to consolidate the progress and to become fit to resume duty, further extraordinary leave may be granted, subject to the limit of three months, provided it is certified that he is likely to resume duty by the end of that period.

(B). If after careful examination by the Medical Officer-in-charge of the case and of the Hospital, the case is declared as 'arrested' and the person is considered fit to carry on his duties, he should be allowed to continue in his appointment under the following conditions :-

(a) that he remains under suitable medical supervision and treatment of a qualified medical practitioner approved by the

Government Medical Officer concerned who should maintain a special register of such cases so that the patient may be followed up regularly from time to time in his own interest as well as that of public health;

(b) that the policeman suspected of tuberculosis or suffering from 'arrested' Tuberculosis shall undergo periodical re-examination by the proper Government Medical Officer and, if necessary, by a competent authority in Tuberculosis approved by Government. The re-examination should be done by the Government Medical Officer free of charge.

9. The Inspector-General of Police, State of Bombay, the Commissioner of Police, Bombay, the Range Deputy Inspectors-General of Police, the Deputy Inspector General of Police, Criminal Investigation Department, the Director, Anti-Corruption Bureau, and the Deputy Inspector-General of Police, Head Quarters, should be the authorities competent to sanction monetary concessions under these rules to Policemen under their charges.

10. In the event of a policeman suffering from Tuberculosis being declared fit for duty, he should, wherever possible, be given light duty for another year or so and also be allowed some period for rest daily or occasionally as advised by the medical attendant of the policeman.

10-A. A policeman who was suffering from Tuberculosis and who has been declared fit to resume duty should be granted the following monetary concessions :-

(i) Rs. 15 per month for extra diet.

(ii) Rs. 15 per month for medicines and tonics.

The above concessions will be available for a period of one year with effect from the date of the policeman resuming duty, subject to the condition that the extra diet, medicines and tonics are recommended by the Civil Surgeon or the authorities of the Hospital in which he was taking treatment and subject to the production of necessary vouchers in support of his claims. If he is unable to produce vouchers for extra diet, a declaration given by him that he has taken extra diet of the value of Rs. 15 per mensem as recommended by the Civil Surgeon or the authorities of the hospital in which he was taking treatment, should suffice.

11. (a) These rules apply to all the permanent Head Constables (including Jamadars) and Constables of the Bombay State.

(b) Temporary policemen, who have put in more than one year's continuous service should be eligible to the concessions under these Rules other than the monetary concessions and the concession of Tuberculosis leave on average pay. The monetary concessions and the T.B. leave on average pay will be admissible to those temporary policemen who have put in more than three years' continuous Government service.

Note.-Continuous service of one or three years means continuous service of specified duration under the Government of Bombay till the commencement of leave for treatment of T.B.

12. The concessions available under these rules should, in any case, cease when the policeman attains the age of superannuation.

13. If a policeman is not prepared to go to any Government hospital or approved Non-Government hospital or sanatorium for treatment he should be granted the leave admissible to him under the normal operation of the Bombay Civil Services Rules.

14. The policeman should be provided with a railway and, if necessary, a steamer warrant and also motor fare for journeys to and from the Government hospital or approved non-Government hospital or Sanatorium for himself and one attendant.

15. The concessions granted to a policeman suffering from Tuberculosis in the foregoing rules may be granted to him again if, after having once availed himself of these concessions and having been certified to be fit for duty, he contacts Tuberculosis again.

16. The monetary concessions and other facilities (except leave) granted to a policeman suffering from Tuberculosis in the foregoing rules should be extended to him even while under suspension.

Schedule "A"

(Vide rule 2)

Approved Non-Government Hospitals and Santoria

(1) Dr. Bahadurji Memorial Sanatorium, Deolali, Nasik.

(2) The Bel-Air-Sanatorium Dalkeith, Panchagani.

(3) Hillside Sanatorium, Vengula.

(4) Wanless Tuberculosis Sanatorium, Wanlesswadi,

(5) The Nasik Tuberculosis Institute, Nasik.

(6) The Karnataka Health Institute, General Hospital and Sanatorium, Hukeri Road, R.S., district Belgaum.

(7) Group of Tuberculosis Hospitals, Sewri, Bombay-15.

(8) The Salvation Army Tuberculosis Hospital, Anand, district Kaira.

(9) The N.M. Wadia Charitable Hospital, Sholapur.

(10) The Telegaon General Hospital and Convalescent Home, Talegaon (Dabhade), district Poona.

(11) The Anti-Tuberculosis Hospital and Perin Banu Anti-Tuberculosis Dispensary, Ashvanikumar Road, P.C. Kattargaum, district Surat.

(12) The Shashikala T.B. Santorium, Jayasinghpur, district Kolhapur.

(13) The K. J. Mehta, T.B. Hospital, Amargadh, Saurashtra (known as Jithari Hospital).

(14) The K. E. M. Hospital, Bombay.

(15) The Evangeline Booth Hospital, Ahmednagar,

(16) The Swastik T.B. Sanatorium, Wai, district North Satara.

Schedule "B"

(Vide rule 7(2)(iii)]

Form of Declaration

I hereby declare that I, Shri ..... was under the treatment of Dr. ..... for Tuberculosis, and under his advice, I have taken special diet, such as ..... for which I have incurred

an expenditure of Rs. . . . . for the period from . . . . . to . . . . . .

Signature.

Countersignature.

[- - - -

[3][Note 3.- A Government servant under suspension may be granted advance under these rules. The amount of advance shall be based upon the pay drawn by him immediately prior to his suspension. The Head of Department shall be competent to sanction the said advance after the concerned Government servant duly furnishes collateral security in the form of mortgage bond from two permanent State Government servants.]

2. For what purposes advance may be granted.-

Advances may be granted to a Government servant-

(a) for purchase of land and construction of a house thereon;

(b) for purchase of land with a view to construct a house thereon at a later date;

(c) for construction of a house;

(d) for purchase of land with a ready-built house;

(e) for enlarging living accommodation in an existing house owned by him; and

(f) for effecting extraordinary or special repairs to an existing house owned by him; and

The land proposed to be purchased or the house proposed to be constructed or purchased by a Government servant or owned by him as aforesaid may be at any place where-

(i) The Government servant is posted,

(ii) the Government servant is permitted to reside while performing his duties at his headquarters, or

(iii) at any place within the territory of India, where the Government servant proposes to settle down after retirement.

[4][-]

3. Conditions for the grant of advance.-

An application for grant of an advance should satisfy the following conditions:-

(a) The advance must be *bona-fide* required for the purpose of purchase of land with a view to constructing a suitable dwelling house [5][to suit

the particular needs and requirements] of the Government servant concerned or for building suitable dwelling house for like purpose on the land owned by the applicant, and if the advance exceeds the actual expenditure incurred for the purpose, the excess shall be refunded to Government forthwith.

[6][**Note 1.-** The cost of the house to be built/purchased (including the cost of plot) should not exceed [7][one hundred and twenty months' pay of Rs. 2,25,000] whichever is less.]

[8][**Note 2.-** [9][- - - - - - - - - - - - - - -]

[10][**Note 3.-** The price of the land should be determined as follows:-

(1) If the land is already purchased or taken on leasehold basis by the Government Servant the sale price or the premium for leasehold right as mentioned in the sale or lease deeds conferring the title to land on the Government servant, should be taken as the price of the land.

(2) If the land is obtained by inheritance and there is no cost to the Government servant, the price of the land should be taken as "nil".

(3) If the land is obtained as a gift, the value of land as assessed for stamp duty in the deed of gift or similar document should be taken as the price of the land.

(4) In all other cases, the price should be determined on merits.]

(b) The Government servant must not have availed of any loan or advance in the past from any other source or drawn an advance or made a final withdrawal from his provident fund in connection with any of the purposes for which an advance is admissible under Rule 2.

[6][***Exception (1).-*** The advance may be granted to the applicant even though he has availed of the loan or advance in the past, provided the total amount drawn from the other sources and the advance under these rules does not exceed [7][Rs. 2,25,000 or one hundred and twenty months pay] whichever is less, subject to the condition that the applicant undertakes to repay the outstanding loans,

advances, etc., together with interest (if any) forthwith, in one lump sum.

Exception (2). The advance may be granted to the applicant even though he has made withdrawal from his provident fund in connection with any of the purposes for which advance is admissible under rule (2) provided that the total amount drawn both by final withdrawal from General Provident Fund and advance under these rules does not exceed [7][Rs. 2,25,000 or one hundred and twenty months' pay] whichever is less]

[8][**Note-** [9][- -]

(c) Neither the applicant nor the applicant's wife/husband/minor child must be the owner of a house. However, this condition may be relaxed by Government in exceptional circumstances, for example, if the applicant or the applicant's wife/husband/minor child owns a house in a village, and the applicant desires to settle down in a town: or where an applicant happens to own a house jointly with other relations and he desires to built a separate house [6][to suit the particular needs and requirements.]

(d) Every application for advance under these Rules shall be in the form set out in Annexure I hereto and shall be accompanied by plans and estimates prepared by a qualified architect or a Civil Engineer in regard to a house proposed to be constructed, purchased or enlarged. [3][The application duly signed in duplicate shall be submitted to the sanctioning authority through the Head of office concerned. The sanctioning authority shall immediately forward one copy of the application for advance to the concerned Administrative Department of Mantralaya for the purpose of certifying the availability of funds.]

[11](e) (i) Where a Government servant is provided by the Government with residential accommodation, he shall, on his house or flat (for which advance is taken) becoming ready for occupation and from which he can attend his place of duty, vacate such residential accommodation] [within a period not exceeding one month from the date on which the accommodation becomes ready for occupation.

Explanation.-If any question arises whether or not any house or flat is ready for occupation, the decision of the State Government on the question shall be final and conclusive.]

[12][(ii)Nothing in paragraph (i) shall apply in relation to premises assigned to any post in which the Government servant holding such post is residing.]

4. Limit on Advances.-

Advances shall not be sanctioned for more than one house, and [13][no Government servant may ordinarily receive a second advance] while any portion of a previous advance is outstanding against him. The amount of Advance shall not exceed-

(a) [14][One hundred] months' pay subject to a maximum of [14][Rs. 1,25,000] for the purchase of land and construction or for the construction or purchase of a house:

(b) [14][One hundred months' pay subject to a maximum of [14][Rs. 40,000] for the purchase of land with a view to construct a dwelling house thereon at a latter date:

(c) [14][One hundred] months' pay subject to a maximum of [14][Rs. 40,000] for purpose of enlarging living accommodation;

[6][Proviso.- This advance is admissible only when the total cost of the existing structure (including land) and the proposed additions and expansions does not exceed [7][one hundred and twenty months' pay of the Government Servant or Rs. 2,25,000] whichever is less.]

[8][**Note.-** [9][- - - - - - - - - - - - - - - - - - - -]

(d) [14][fifty] month's pay subject to maximum of [14][Rs. 20,000] for the purpose of special repairs necessary to make the house habitable.

[15][Provided that, a Government servant may receive a second advance, while any portion of the first advance is outstanding against him for the following purpose within the limits mentioned in clauses (c) and (d) and subject to the condition that the total amount of the first and the second advance shall not exceed the amount admissible under clause (a), namely:-

(i) for the construction of a house where the cost of construction is likely to exceed the first advance already sanctioned for the said purpose.

(ii) for the purpose of enlarging the house or meeting the cost of special repairs to the house which has been constructed or purchase from the first advance already granted.]

Note 1.- An advance drawn under clause (a) or (c) above may include provision not only for the cost of the house purchased or cost on account of enlarging living accommodation, but also for the cost of any repairs or improvements which the Government servant may desire to make. The amount of advance in such cases shall not exceed the amount admissible under (a) or (c), as the case may be.

Note 2.- For the purpose of this rule, the word "pay" shall include officiating pay (except officiating pay drawn in leave vacancy) and personal pay where admissible but not special pay.

[16][**Note 3.**-In case, where the house building advance has already been sanctioned but the amount has not been drawn by the Government servant before the 1st April 1984, the Administrative Department shall be competent to review for enhancement of the advance in accordance with the provisions of rule 4, if applied for. In case where the house building advance has been sanctioned and has been drawn before 1st April 1984, such enhancement may be given effect subject to the following conditions, namely:-

(i) the Government servant should not have drawn the entire amount of house building advance sanctioned under the orders before 1st April 1984.

(ii) the revised amount of house building advance shall not exceed 50 per cent of the house building advance sanctioned prior to the 1st April 1984.]

[15][**Note 3.**-The second advance will bear the interest, in force during the year in which such an advance is sanctioned.]

[6][*Instructions.*- The actual amount of advance to be sanctioned will be determined on the basis of plans and detailed specifications and estimates to be furnished by the applicant justifying the amount of advance applied for and should be restricted to the estimated cost of construction/purchase within the ceiling amounts prescribed above. The amount of advance will further be restricted to the amount which a Government servant can repay partly from his gratuity/Death-*cum* -retirement Gratuity and partly by convenient monthly deductions from his pay before the date of his superannuation.

Explanation.-For the purpose of these calculations it will be assumed that a Government servant can generally commence repayment of advance one and half year after the date of approval of the advance and that an instalment calculated upto 33 1/3 per cent of his pay will be within his paying capacity.]

5. Mortgage Security.-

In all cases of advance, the land when advance is granted only for the purchase of land or land together with the house thereon, as the case may be, shall be mortgaged to Government as security for due repayment of the loan and appropriate documents shall be executed in the form and manner prescribed by these Rules.

[17][**Note.**-A government servant, who has obtained house building advance from Government under these rules and has mortgaged or agreed to mortgage such land or land together with the house thereon or residential flat which has been purchased or is being purchased or constructed with the help of the house building advance, may be permitted to create a second charge on the said property while obtaining loan from the recognised financial institutions such as Banking Institutions, including Co-operative Banks, Financing Corporations set up by the State Government which provide loans for house construction, Apex Cooperative Housing Finance Institutions and Public Companies formed and registered in India with the intention of carrying on business of providing long-term basis financial assistance for construction or purchase of houses in India for

residential purposes like the Housing Development Finance Corporation Limited. The total amount of the advance sanctioned by Government and the loan raised by the Government servants from such financial institutions shall not exceed the prescribed cost ceiling so applicable to a particular case. A Government servant may create such second charge on the property provided that prior permission of the Head of the Department is obtained and the draft deed of the second mortgage is submitted to the Head of the Department for scrutiny and approval. Such a second charge may be created only in respect of loan to be granted for meeting the balance cost of the house/flat by the recognised financial institution.]

6. [18][**Mode of Disbursement of Advances.-**

Subject to the provisions made in Rule 16-A, house building advances shall be disbursed in the manner hereinafter specified-

(a) Advances required partly for purchase of land and partly for constructing a new house shall be disbursed as follows:-]

(i) A sum not exceeding 25 per cent of the sanctioned advance will be payable to the applicant for purchasing land on his executing an agreement in Form "A" appended to these rules for the repayment of the advance. In all cases which a part of the advance is paid for the purchase of land, the land must be purchased and the sale-deed together with all other documents of title in respect thereof produced to the sanctioning authority concerned within two months of the date on which the above amount of 25 per cent is drawn [19][In cases where the documents cannot be produced within the period of two months, the Head of the Department may, if he is satisfied that the failure is due to circumstances beyond the control of the applicant, extend the period upto one year; and thereafter, the State Government may for sufficient reasons allow the applicant to produce the documents before such date as it deems fit]. In default of production of such sale deed and other documents of title or in case the documents as produced do not disclose a good and marketable title the applicant shall be liable to refund to

Government at once the entire amount of the advance with interest thereon up-to-date;

(ii) A further sum equal to 25 per cent of the sanctioned advance will be payable to the applicant on his title to the land being found to be in order and on his executing in favour of the Government a mortgage-deed in Form "B" appended to these Rules mortgaging the land purchased by him along with the house to be built thereon:

(iii) A further sum equal to 40 per cent of sanctioned advance will be payable when the construction of the house reaches plinth level; and

(iv) The last instalment of the advance will be paid to the applicant when the construction of the house has reached roof level, provided that the sanctioning authority is satisfied that on its completion the house will be habitable and fit for occupation in all respects.

(b) Advance required for purchase of land with a view to constructing dwelling house thereon at a later date will be payable to the applicant on his executing an agreement in Form "A-1" appended to these rules for the repayment of the advance. In all cases in which advance is paid for the purchase of land, the land must be purchased and the sale-deed together with all other documents of title in respect thereof produced to the sanctioning authority concerned within two months of the date on which the advance is drawn. [19][In cases where the documents cannot be produced within the period of two months, the Head of the Department may, if he is satisfied that the failure is due to circumstances beyond the control of the applicant, extend the period upto one year; and thereafter, the State Government may for sufficient reasons allow the applicant to produce the documents before such date as it deems fit]. In default of production of such sale-deed and other documents of title or in case the documents as produced do not disclose a good and marketable title, the applicant shall be liable to refund to Government at once the entire amount of the advance with interest thereon up-to-date. If the title is found to be in order the applicant shall execute in favour of the Government a mortgage-deed

in Form `B-1' appended to these rules mortgaging the land purchased by him.

(c) Advance required only for constructing a new house shall be disbursed as follows :-

(i) A sum equal to 30 per cent of the sanctioned advance will be payable to the applicant on his executing in favour of Government a mortgage-deed in Form B-2 appended hereto mortgaging the land owned by the Government servant along with the house to be built thereon;

(ii) A further sum equal to 40 per cent of the sanctioned advance will be payable when the house has reached plinth level;

(iii) The last instalment of the advance will be paid to the applicant when the construction of the house has reached roof level, provided that the sanctioning authority is satisfied that on its completion the house will be habitable and fit for occupation in all respects.

(d) Advance required for (i) enlarging living accommodation in an existing house or (ii) carrying out extraordinary or special repairs to an existing house owned by the Government servant shall be paid to the applicant on his executing in favour of Government a mortgage-deed in Form "B-3" appended hereto mortgaging the land along with existing house thereon.

(e) Advance required for purchasing a ready-built house may be sanctioned by the competent authority after being satisfied that *prima facie* the title of the Government servant on completion of the contemplated purchase will be good and marketable. Payment of the entire amount required by and admissible to the applicant may be made in one lump sum on the applicant executing an agreement in Form "A-2" for the repayment of the loan. The purchase shall be completed and the house mortgaged to Government within 3 months of the drawal of the advance by execution of a mortgage-deed in Form "B-4" attached hereto failing which the advance together with the interest thereon shall be refunded to Government forthwith unless an extension of time is granted by the Head of Department concerned.

[20][The Head of Department may, if he is satisfied that the failure to execute the mortgage-deed within three months is due to circumstances beyond the control of the applicant, extend the period by one month. Thereafter the State Government may for sufficient reasons allow the applicant to produce the mortgage-deed by such date as it may deem fit.]

While authorising disbursement of an instalment of an advance under rule 6, the Head of Department will issue a certificate to the effect that the required formalities in pursuance of which the instalment has become due, have been complied with.

[21][(f) The second advance sanctioned under the proviso to rule 4, shall be disbursed to the applicant on his executing in favour of Government a mortgage deed in Form B-5 appended to these rules.]

7. Proof by Government servants about title.-

In every case of house-building advance the applicant must satisfy the sanctioning authority that he has good marketable title to the land upon which the house stands or is proposed to be built.

Note 1.-This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it by reason of any restrictive convenants or otherwise. In examining the applicant's title, care should be taken to see that the lease does not permit any sub-demise by the lessee (the applicant-mortgagor). The mortgage-deed in such cases will be prepared in Form BB, BB-1, BB-2 and BB-3, instead of Forms B, B-2, B-3 and B-4 prescribed above.

[22][**Note 1A.**- This rule does not preclude the grant of an advance to a Government servant who owns the land or house or both jointly with his/her spouse if otherwise admissible, provided both the Government servant and his/her spouse are willing to mortgage the land or house or both in favour of Government as security for

repayment of the advance. The application for grant of advance in such cases shall be accompanied by a letter from the Government servant that he/she will mortgage his/her share of the land or house or both jointly with his/her spouse as security for repayment of the advance. The applicant and his/her spouse will have to execute an agreement and Mortgage Bond in such terms as may be prescribed by Government]

Note 2.-The sanctioning authority may, at its discretion, require Government servant taking the advance to produce for inspection receipts in respect of all payments made on account of ground rent, Municipal taxes and all other outgoings payable in respect of the land mortgaged to Government within fifteen days of the respective dates on which they become due and payable. The sanctioning authority shall be at liberty to pay all the arrears in respect of such dues remaining outstanding for more than 15 days and take steps to recover such dues including interest thereon, if any, from his pay.

Note 3.-Instructions regarding the information required for verification of title are to be found in the Rememberancer of Legal Affair's Circular No. 290, dated the 25th January 1924 which is reproduced in Annexure II to these Rules. In addition to the documents referred to in the said Circular the Government servant should furnish, preferably in consultation with his own legal adviser, an abstract of title or a detailed note explaining this title by reference to the documents and relevant events if any. The note shall be got verified by the Collector of the District in which the property is situate, who after verifying the contents with the respective records shall certify whether the property is free from encumbrances.

[23][**Note 4.**-In cases where the applicant desires to purchase land, or house with land, an attested copy of letter from the seller of the plot or the building, to the effect, that, subject to the settlement and payment of the price he is in a position to hand over the vacant possession of the clearly demarcated developed plot of land or

ready house to the applicant within a period of two months from the date of his letter, may be forwarded.

Such letter of non-encumbrance need not be insisted upon, when the Government servant applies for a house building advance for purchasing land owned by or house/flat constructed by the Central Government or a State Government or a semi Government body, such as State Housing Board, City Improvement Trust etc. In such cases it is only necessary that the applicant produces a certificate to the effect that the land on which the house (flat has been/will be constructed) is unencumbered.]

Note 5.-The Head of Office in the case of a Non-Gazetted Government servant and the Controlling Officer in the case of a Gazetted Government servant should, when asking for the authority for payment (*vide* sub-rule 59 in Financial Publication No. II or any corresponding rule for the time being in force), send to the Accountant General, a certificate either in the bill in which the advance is drawn or separately indicating the prescribed form in which the mortgage-deed has been executed by the Government servant taking the advance and stating that it has been duly registered or that the Agreement in Form "A", Form "A-1" or Form "A-2" signed by the applicant pending execution and registration of the final mortgage-deed in the prescribed form has been secured and retained with him. The fact of the execution and registration of the latter deed should be intimated to the Accountant General, Maharashtra State, as soon as possible.

8. Surety bond in certain cases.-

In addition to the execution of the agreement and mortgage-deed referred to in Rule 6 above, the following three categories of applicants shall also be required to furnish a surety bond by a permanent Government servant or other solvent person acceptable to the sanctioning authority as a surety in Form "C" attached hereto before the sanctioned advance or any part thereof is actually disbursed to them:

(i) All applicants who are not permanent Government servants.

(ii) All applicants who are due to retire from service within a period of 18 months following the date of application for the grant of an advance.

(iii) All applicants who are permanent Government servants but not covered by sub-paragraph (ii) above, if they require the advance for purchase of a readybuilt house.

Note 1.- When the surety offered is a permanent Government servant, he should be of a comparable or of higher status than the Government servant to whom the loan is sanctioned.

Note 2.-No Permanent Government servant should be accepted as surety under this rule if he is unable to satisfy the sanctioning authority that notwithstanding his liability for repayment of loan, if any, granted to him under these rules he has adequate assets to meet the liability arising from the surety bond.

9. Release of mortgaged property.-

On repayment of the entire advance with interest and all dues, if any, Government will release the mortgaged house.

Note.-Ordinarily it will suffice if the mortgage-deed is returned with an endorsement that this get such endorsement or acknowledgment registered at his own cost. No particular form of endorsement is necessary. If however, the mortgagor insists on a formal deed or re-conveyance, it should be in Form "D" appended hereto.

10. Liability of Government servant till advance is fully paid.-

(1) A Government servant quitting or removed from the station where he has built or purchased a house before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but with the special sanction of Government he may be allowed to disposeof the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any Government servant of his own or higher rank the future deductions being made from the pay of such Government servant.

(2) So long as the advance received by him under these Rules or any part thereof or interest thereon remains outstanding the Government

servant shall keep the house mortgaged to the Government in good state of repairs to the satisfaction of the sanctioning authority or the officer duly authorised for the purpose, and such authority or officer shall inspect the house periodically to ensure that the house is kept in good repairs by the applicant mortgagor concerned.

11. Mode of making application, certificate of expenditure, etc.

Applications for advances must be made through he applicant's departmental superior, who will record his opinion as to the necessity for assistance solicited. The applicant must certify that the sum is to be expended only for the purpose for which it is asked for and undertake that if the amount of advance received exceeds the actual expenditure incurred by him the excess will be refunded to Government forthwith. Utilisation of funds, for a purpose other than that for which it is sanctioned shall render the Government servant liable for disciplinary action apart from his being called upon to refund to Government forthwith the entire advance drawn by him.

12. Last pay certificate to denote position of advance.-

The last pay certificate granted to a Government servant in receipt of an advance must specify the original amount of such advance, the amount repaid and the balance remaining due.

13. Examination of title.-

The applicant's title to the property should be examined by the Solicitor to Government in the Law and Judiciary Department *before* the advance is actually paid. It should be seen-

(1) that the applicant has undisputed title to the land on which it is proposed to build a house;

(2) that in the case of an advance for the purchase of a house *vide* clause (d) of Rule 2 above, he will obtain such title as soon as the purchase price is paid;

(3) that there will be no legal obstacle in either case to the property being mortgaged to Government; and

(4) that Government will be in a position to exercise the power of sale on the happening of the events mentioned in the mortgage- deed.

Note.-Such examination is not necessary in all cases as a matter of course, but the authority sanctioning the advance has discretion to decide whether the title deeds submitted by the applicant required any further examination by Government law officers.

[24][13-A. **Conditions to be observed by All India Officers intending to construct houses outside State.-**

Where an officer belonging to All India Services applies for a grant of loan for house-building purposes under these rules and intends to construct a house outside the State of Maharashtra, such officer shall produce a certificate as to the correctness of the title-deeds from the law officers of the State within whose jurisdiction the house is to be constructed, and bear the cost of verification by such law officers and agree to produce a certificate from the appropriate officer of such other State that the construction of the house has reached the stage of plinth level, roof level, or as the case may be, completion in all respects.]

14. Repayment of Advance.-

All house building advances shall be repayable in the manner hereinafter specified:-

(a) Every advance granted for purchase of land, for purchase of land and construction or for construction or purchase of a house or for enlarging living accommodation in an existing house shall be repaid with interest in full by monthly instalment within a period not exceeding [25][20] years. The recovery of the advance shall be made in not more than [25][92] monthly instalments, and thereafter interest shall be recovered in not more than 48 monthly instalments.

(b) Recovery of advance for constructing a new house or enlarging living accommodation in an existing house shall commence from [25][the pay of] the month following the completion of the house or [25][the pay of] the 18he month after the date on which the first instalment of the advance is paid to the Government servant, whichever is earlier. In case of advances taken for purchasing a ready-built house or for special repairs recovery shall commence from the pay of the month following the month in which the advance is drawn. [26][In the case of advance taken partly for purchase of land and partly for construction of house or for construction of a multi (3

or more) storeyed building, recovery shall commence from the pay of the month following the completion of the house or the pay of the 24th month after the date on which the first instalment of the advance is paid to the Government servant or to the Society formed by them, whichever is earlier.]

(c) It will be open to Government servants, to repay the amount in a shorter period if they so desire. In any case, the entire advance must be repaid in full (with interest thereon) before the date on which they are due to retire from service.

(d) In order to avoid undue hardship to a Government servant who is due to retire within [27][20] years of the date of application for the grant of an advance and under the Service Rules applicable to him is eligible for the grant of a gratuity or death-*cum*- retirement gratuity, the Government servant will be allowed to repay the advance with interest in monthly instalments (the amount of which shall not more than the amount of monthly instalments on the basis of repayment within a period of [27][20] years) during the remaining period of his service subject to the condition that the Government shall be entitled to recover the unpaid balance of the advance and interest at the time of his retirement [28][- - - - -] from the gratuity that may be sanctioned to such Government servant.

[29][**Note.**-While recovering the unpaid balance of the advance and interest at the time of retirement [28][- - - - -] from the gratuity that may be sanctioned to such Government servant, no interest on the principal amount of outstanding advance beyond the date of retirement [28][- - - - - -] shall be recovered.]

(e) An advance granted for the purpose of extraordinary of special repairs to a house shall be recovered together with the interest thereon within a period not exceeding eight years. First, the recovery of the advance shall be made in not more than 72 monthly instalments and thereafter the interest will be recovered in not more than 24 monthly instalments.

(f) The advances granted under these Rules shall bear such rate of interest as may be prescribed by Government from time to time. The interest will be calculated on balances outstanding on the last day of each month. The amount of interest calculated accordingly shall be

recovered in one or more instalments by which the principal is repayable. The recovery of interest shall commence from the month following the month in which the last instalment of principal is repayable. [30][or from the month following the month in which the whole of principal is repaid, whichever is earlier].

(g) In case the Government servant does not repay the balance of the advance due to Government on or before the date of his retirement it shall be open to Government to enforce the security of the mortgage at any time thereafter, and recover the balance of the advance due together with the penal interest which shall not be less than [31][$14\frac{1}{2}$ per cent per annum and more than 17 per cent per annum] and cost of recovery, by sale of the house or in such other manner as may be permissible under the law.

(h) Recovery of the advance shall be effected from the monthly pay/leave salary bills of the Government servants concerned by the Head of the Office or the Accounts Officer concerned, as the case may be. These recoveries will not be held up or postponed except with the prior concurrence of Government.

(i) If a Government servant cease to be in service for any reason other than normal retirement/superannuation [29][- - - - - - - -] before repayment of the advance in full the entire outstanding amount of the advance shall become payable to Government forth with, Government may, however, in deserving cases, permit the Government servant concerned, or his successors in interest, as the case may be, or the sureties in cases covered by rule 8 if the house has not been completed and/or mortgaged to Government by that time to repay the outstanding amount together with interest thereon in suitable instalments. Failure on the part of the Government servant concerned to repay the advance for any reason whatsoever, will entitle the Government to proceed to recover the outstanding amount by enforcement of the mortgage, by recourse to revenue recovery proceedings or in any other manner permissible.

Note [32][1]- In the case of any officer belonging to All India Services such as I.C.S., I.A.S. and I.P.S. on deputation to the State of

Maharashtra, the Accountant General, Maharashtra State shall watch recovery of the advance together with interest due thereon during the period such officer is serving in this State as well as on his transfer to any other State or to the Government of India.

[33][Note 2.- In cases of recovery of instalments through the pay/leave salary bills, if the Government Servant concerned is unable to present his claim in time for certain administrative reasons or for want of a pay slip from the Audit Office, the deductions should be deemed to have been made in the month following the month to which the pay/leave salary relates, irrespective of the actual date of its drawal.]

[34][(j)-In the case of death of Government servant preceding the date of retirement, if any amount of advance including interest thereon has remained unpaid on the 1st January 1981 and has not been recovered from the death- *cum* -retirement gratuity before the 5th February 1981, then the Administrative Department shall.-

(a) adjust the recovery of the principal amount of the advance outstanding against such Government servant on the date of his death, against the death-*cum* retirement gratuity payable to him. After such adjustment, if any balance amount of such advance still remains outstanding, the Administrative Department shall-

(i) waive the recovery thereof up to Rupees twenty-five thousand without consulting the Finance Department, and

(ii) examine on merits, in consultation with the Finance Department, the question of waiving the recovery of balance of such advance, if any, remaining outstanding, over and above Rupees twenty-five thousand.

(b) waive the recovery of interest on the advance granted to such Government servant, which is due on the date of his death.]

15. Insurance.-

Immediately on completion or purchase of the house, Government servant receiving advance under these rules shall be required to insure the house at his own cost [35][- - - - - - - - -] against fire, flood, lighting, riots or civil commotion

for a sum not less than the amount of advance till the advance together with the interest thereon is paid in full and deposit the policy with the [36][sanctioning authority]. The premium receipts shall be produced regularly for inspection of the sanctioning authority. [37][In the event of failure on the part of the Government servant to effect insurance against fire, flood, lighting riots or civil commotion, it shall be lawful but not obligatory for the Government to insure the house, at the cost of the Government servant concerned and add the amount of the premium to the outstanding amount of the advance and the Government servant shall be liable to pay interest thereon, as if the amount of the premium had been advanced to him as a part of the advance at the prevailing rate of interest till the amount is repaid to Government.] The Head of Department or the Accountant General, Bombay, shall obtain from the Government servant concerned a letter to the Insurer in Form "E" to notify to the latter the fact that Government is interested in the insurance policy secured and himself forward the letter to the Insurer and obtain his acknowledgement. [37][In the case of insurance affected on an annual basis, this process should be repeated every year until the advance has been fully repaid to Government. The sanctioning authority should furnish to the Accountant General, Bombay, a certificate regarding execution of the policy and regular renewal thereof from time to time.]

16. Advance to Government servant who is member of Co-operative Housing Society.-

(1) A Government servant who is a member of a Co-operative Housing Society may also be paid a house-building advance under the above rules for constructing a house on the Society's land either by himself or through the Society. When the Government servant constructs the house himself or through the Society. When the Government servant constructs the house himself on the land taken on lease from the Society, he shall execute a mortgage bond in any of the Form BB, BB-1, BB-2, or BB-3 as may be appropriate, and the Society shall pass a surety bond in Form "F" in favour of Government.

[38][**Note.-** In cases where any land is taken on perpetual lease from a Co-operative Housing Society and the lease deed does not contain any onerous covenants which would entitle the Society to terminate the lease on filmsy grounds so as to deprive Government of its security under the mortgage deed, the execution of surety bond in Form "F"

from the Society as prescribed in sub-rule (1) above may be dispensed with.]

(2) Where the building is to be constructed through the Society, the amount to be advanced shall be invested in the shares or debentures of the Society. The Society shall in that case hand over possession of the house to the Government servant for occupation within 24 months of the grant of the advance. The Government servant shall execute in favour of Government a money bond in Form "G" attached hereto undertaking to repay the amount of advance in accordance with the above rules. He shall mortgage his interest in the land, and the house to the Society instead of to Government and the Society shall thereupon execute a security bond in Form "H" in favour of Government.

(3) Where a Government servant proposes to purchase a flat in a building owned by a Co-operative Society, the amount to be advanced may be utilised partly in payment of the purchase price of the flat and partly for the purchase of shares or debentures required to be purchased by a member as qualification. The Government servant shall execute an agreement in Form "G-1" attached hereto undertaking to repay the amount of advance in accordance with the above Rules. He shall transfer his interest in the shares or debentures as also the flat so purchased in favour of the Society in such manner as the Society may prescribed and the Society shall execute in favour of Government Guarantee Bond creating a charge on the entire land and building in which the flat is proposed to be constructed. The Society may guarantee any number of loans to its members who are Government servants so long as the land and building is not mortgaged, charged or otherwise encumbered by it in favour of any party other than Government. The form of Guarantee bond to be executed in favour of Government creating the charge on any freehold land and building for the first time shall be in Form "H-1" and every subsequent Guarantee bond creating further charge on the same freehold land and building shall be in Form "H-2". Where the land is held by the Society on a lease, the form of Guarantee Bond to be adopted for creating a charge on such lease-hold land and the building constructed by the Society

thereon shall be in Form "H-3" and every subsequent Guarantee Bond creating further charge on the same lease-hold land and building shall be in Form "H-4". Instructions contained in these Rules as regards investigation of title shall so far as may apply be as if the Society itself had applied for the advance.

[39][**16-A. Mode of Disbursement of Advances to Government Servants who are members of Co-operative Housing Societies.-**

(1) where a house building advance is sanctioned under Rule 16(1) to a Government servant for constructing a house by himself on land taken from Co-operative Housing Society, the amount shall be disbursed in the manner provided in clause (c) of Rule 6.

(2) Where the house is to be constructed as contemplated under Rule 16(2) by the Society, the amount of house building advance sanctioned in that behalf shall be disbursed in the manner laid down in clause (c) of rule 6; or in such instalments as the Society may call upon the member in writing to pay at least one month in advance.

[40][(3) In the case of a house building advance sanctioned for the purchase of a flat in a multi-storeyed structure to be constructed by a Society the amount shall be disbursed in the following manner:-

(i) a sum not exceeding 25 per cent of the sanctioned advance will be payable to the applicant on his executing an agreement in "Form G-2" appended to these rules;

(ii) a further sum equal to 25 per cent of the sanctioned advance will be payable to the applicant if the Society's title to the land is in order, and on the society executing a guarantee bond in any one of the Forms H1 to H4 appended to these rules;

(iii) a further sum equal to 40 per cent of sanctioned advance will be payable, when construction of the building reaches plinth level, and

(iv) the balance of 10 per cent of the sanctioned advance will be payable, when construction of the building reaches roof level.]

(4) Where a house building advance is sanctioned to a Government servant for the purpose of purchasing a flat in a building which is constructed, or owned by a Society referred to in sub-rule (3) of rule

16, the entire amount shall be disbursed on his executing the necessary document.]

[41][16-B. House building Advance to Government Servants for purchasing residential flats.-

Advance may be sanctioned to Government servants desirous of purchasing a flat on ownership or tenant co-partnership basis in multi-storeyed buildings which are readily available for occupation or which are constructed or proposed to be constructed by or through co-operative housing societies without the necessity of mortgaging the entire land and building wherein such flats are situated subject to the following conditions, namely:-

(a) Such advance may be sanctioned only to [42][Government servants who have put in continuous service of more than ten years and who are likely to be made permanent and who will remain in service till the entire advance with interest thereon is repaid].

[43][(b) the amount of advance shall not exceed 100 months' pay of the Government servant or Rs. 1,25,000 whichever is less.]

(i) rupees 24,000 in the area within the limits of the Muncipal Corporation of Greater Bombay;

(ii) rupees 20,000 in the areas within the limits of the Municipal Corporations of the cities of Poona, Nagpur and Sholapur; and the Aurangabad Municipal Council;

(iii) rupees 15,000 elsewhere.

(c) the applicant Government servant shall execute a personal bond in Form "G-3" and a surety bond in Form "G-4". The surety bond shall be executed jointly by two sureties who shall be permanent Government servants of adequate status having sufficient length of service upto the period of recovery of the advance with interest from the loanee. The sureties shall not be husband or wife or members of the same joint family. It shall be the duty and responsibility of the sanctioning authority to verify and satisfy itself about solvency of the sureties every year, without fail.

(d) the repayment of the advance shall be in monthly instalments and each instalment shall not be less than 25 per cent of the applicant's pay.]

[44][(e) Advance sanctioned for purchase of a flat on ownership or tenant co-partnership basis in a multi-storeyed building, which is readily available for occupation, shall be disbursed in one lump- sum on the Government servant's executing necessary documents in Forms G-3 and G-4.

Advance sanctioned for purchase of land and construction of a house thereon or for purchase of a flat on ownership or tenant co-partnership basis in a multi-storeyed building which is proposed to be constructed by or through a Co-operative Housing Society shall be disbursed in the following manner:-

(i) A sum equal to 30 per cent of the advance sanctioned shall be payable to the applicant on his executing necessary documents in Forms G-3 and G-4;

(ii) A further sum equal to 40 per cent of the advance sanctioned shall be payable when the building has reached plinth level;

(iii) The last instalment of the advance shall be payable to the applicant when the construction of the building has reached roof level, provided that the sanctioning authority is satisfied that on completion of the house it will be habitable and fit for occupation in all respects.]

17. Reference to Solicitor to Government in case of doubts as to appropriate Bond-

If any case is not covered by any of the prescribed bonds, or if there is any doubt as regards the appropriate form to be adopted, a reference may be made to Solicitor to Government in Law and Judiciary Department. In cases covered by rule 16 references should be made to Government by the Registrar, Co-operative Societies.

18. Government to bear expenses of registration.-

Government shall bear the registration charges in respect of any Mortgage-deed prescribed under these Rules.

[45]**[18A. Transfer of rights and interests of Government as mortgagee.**

Government may transfer for consideration, all or any of the rights and interest accrued to it in respect of any property as a result of grant of the House Building Advance to any Government servant, for any of the purposes for which advance is admissible under rule 2 of the Appendix.]

19. Mode of Citation.-

These rules may be cited as the Maharashtra Government Servant's House Building Advance Rules, 1962.

+ Inserted by Notification dated 28.7.1962.
1. Substituted by Notification dated 19.4.1965
2. Added by Notification dated 29.12.1966
3. Added by Notification dated 19.12.1980.
4. Deleted by Notification dated 3.3.1971.
5. Substituted by Notification dated 10.2.1964
6. Inserted by Notification dated 10.2.1964.
7. Substiuted by Notification dated 25.7.1984.
8. Inserted by Notification dated 16.4.1971.
9. Deleted by Notification dated 4.3.1986.
10. Inserted by Notification dated 26.10.1966.
11. Added by Notification dated 27.5.1966
12. Added by Notification dated 4.1.1968.
13. Substituted by Notification dated 20.7.1981.
14. Substituted by Notification dated 15.6.1985.
15. Added by Notification dated 20.7.1981.
16. Inserted by Notification dated 15.6.1985.
17. Added by Notification dated 28.9.1984.
18. Substituted by Notification dated 28.7.1967.
19. Inserted by Notification dated 16.5.1968.
20. Added by Notification dated 18.6.1974.
21. Inserted by Notification dated 1.10.1993.
22. Inserted by Notification dated 1.1.1972.
23. Substituted by Notification dated 29.5.1970
24. Inserted by Notification dated 16.8.1971.
25. Substituted by Notification dated 27.5.1966.
26. Inserted by Notification dated 18.2.1966.
27. Added by Notification dated 1.8.1973.
28. Deleted by Notification dated 16.5.1983.
29. Inserted by Notification dated 22.7.1963.
30. Added by Notification dated 24.2.1982
31. Substituted by Notification dated 17.7.1985.
32. Renumbered by Notification dated 16.4.1971.
33. Added, ibid
34. Added by Notification dated 16.5.1983.

35. **Deleted by Notification dated 21.10.1966.**
36. **Substituted by Notification dated 4.03.1968.**
37. **Inserted, ibid.**
38. **Inserted by Notification dated 31.1.1967.**
39. **Inserted by Notification dated 28.7.1967.**
40. **Substituted by Notification dated 22.4.1971.**
41. **Inserted by Notification dated 1.3.1972.**
42. **Substituted by Notification dated 14.5.1973.**
43. **Substituted by Notification dated 30.4.1985.**
44. **Inserted by Notification dated 31.10.1973.**
45. **Inserted by Notification dated 13.2.2004**

Form "A"

[See rule 6(a)(i)]

Form of agreement to be executed at the time of drawing an advance partly for the purchase of land and partly for construction of house.

AN AGREEMENT made the . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Borrower) of . . . . . .(Town or Village or Residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the Borrower", which expression shall, unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA exercising the executive powers of the Government of the State of Maharashtra (hereinafter called "the Government") of the other part.

WHEREAS the Borrower has agreed to purchase for the purpose of erecting a dwelling house thereon the piece of land situated at . . . . . in the Registration District of . . . . . Sub-District . . . . . containing by admeasurement . . . . . square yards/feet and bearing Survey No. . . . . of . . . . . and bounded as follows viz., on the North by . . . . . on the South by . . . . . on the East by . . . . . and on the West by . . . . . (hereinafter called "the said land") at or for the price of Rupees . . . . . AND WHEREAS the Borrower applied under the Maharashtra Government servants House Building Advance Rules, 1962, framed by the Government under Government Notification, Finance Department No.

HBA. 1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein) for the purchase of the said land and constructing a dwelling house thereon (hereinafter called "the said loan");

AND WHEREAS under the said Rules the said loan is to be advanced to the Borrower by four instalments of the amount in the manner and subject to the conditions laid down in Rule 6(a) of the said Rules;

AND WHEREAS the application for the said loan having been duly sanctioned, the Borrower has now applied for payment to him of the sum of Rs. . . . . being the amount of the first instalment equivalent to 20 per cent of the said loan and has offered to execute the agreement as required by Rule (6)(a)(i) of the said Rules in the manner hereinafter appearing;

NOW THIS AGREEMENT WITNESSETH that in consideration of the sum of Rupees . . . . . paid by the Government to the Borrower as the first instalment of the said loan (the receipt of which the Borrower both hereby acknowledge) and in consideration of the premises the Borrower hereby agrees as follows:-

(1) To repay to the Government first instalment and any further instalments of the said loan as may be advanced to the Borrower hereafter together with interest thereon at . . . . . per cent per annum calculated in the manner provided in the said Rules, such repayment to be made by monthly payment in the form of deductions from the salary of the borrower as provided in the said Rules and for the said purpose the borrower hereby authorises the Government to make such deductions without the necessity of any further consent of the Borrower in that behalf;

[1][*(1A) The Borrower shall within . . . . . at his own cost produce from the Law Officer of the State of . . . . . .

(here insert the name of State within whose jurisdiction Land is situated)

a certificate to the effect *inter alia* that-

(1) The vendor of the Borrower has undisputed title to the said land free from encumbrances; and

(2) The Borrower will on completion of purchase by him of the said land be entitled to execute a first mortgage in favour of the Government, in the form prescribed by the said Rules, of the said land and the dwelling house to be erected by the Borrower after completing the purchase of the land.]

(2) Within one month from the date hereof [2][or the period extended under sub-clause (i) of clause (a) of rule 6 of the said rules] to complete the purchase of said land and to expend the full amount of the said first instalment of the said loan in such purchase and if the actual price paid is less than the amount of the said instalment to repay the difference to the Government forthwith;

(3) To execute a document mortgaging the said land and the dwelling house to be erected thereon to the Government as security for repayment of the said loan and interest, in the appropriate form prescribed under the said Rules;

(4) Immediately after completing the purchase of the said land as aforesaid, to commence, erect and completely finish the construction of a suitable dwelling house thereon [3][to suit the particular needs and requirements] with utmost expedition;

(5) If the Borrower fails to complete the purchase of the said land and mortgage the same to the Government within one month from the date of these presents or if the Borrower commits the breach of any of the obligation undertaken by the Borrower hereunder or becomes insolvent or retires from or ceases to be in the service of Government or dies the said first instalment and any further instalments, if advanced, of the said loan and interest thereon shall immediately become due and payable and the Borrower shall forthwith repay the same to the Government on demand; and

(6) The Government shall be entitled to recover the entire balance of the said loan remaining outstanding at the time of the retirement or death preceding retirement of the Borrower with interest thereon from any gratuity that may be sanctioned to the Borrower under the Service Rules applicable to him.

(7) All moneys due and payable hereunder or by virtue of anything herein contained shall be recoverable from the Borrower as an arrear of land

revenue provided that nothing contained in this clause shall affect other remedies of the Government against the Borrower.

IN WITNESS WHEREOF the Borrower has set his hand hereto the day and year first above written.

Signed and Delivered by the said Borrower

Shri . . . . . .

in the presence of-

1.

2.

[* To be inserted in a case where the land is situated in other State]

1. **Inserted by Notification dated 16-8-1971.**
2. **Inserted by Notification dated 16-5-1968**
3. **Substituted by Notification dated 10-2-1964.**

Form "A-1"

[See rule 6(b)]

Form of agreement to be executed at the time of drawing and advance for the purchase of land for the construction of a dwelling house thereon later on

AN AGREEMENT made the . . . . . day of . . . . . One thousand nine hundred and . . . . . between . . . . . (Full name of the Borrower) of . . . . . (Town or Village of Residence) holding the post of . . . . . (Description of the post held) (hereinafter called the "the Borrower", which expression shall unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra (hereinafter called "the Government") of the other part.

WHEREAS the Borrower has agreed to purchase the piece of land situated at . . . . . in the Registration District of . . . . . Sub-District . . . . . containing by admeasurement square yards/feet and bearing Survey No. . . . . of . . . . . and bounded as follows, viz., on the North by . . . . . on the South by . . . . . on the East

by . . . . . on the West by . . . . . (hereinafter called "that said land") at or for the price of Rupees . . . . . .

AND WHEREAS the Borrower has applied under the Maharashtra Government Servants House Building Advance Rules, 1962 framed by the Government under Government Notification, Finance Department, No. HBA-1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein), for the purchase of the said land (hereinafter called "the said loan").

AND WHEREAS the application for the said loan having been duly sanctioned, the Borrower has now applied for payment to him of Rs. . . . . being the amount of the said loan and has offered to execute the Agreement as required by Rule 6(b) of the said Rules in the manner hereinafter appearing;

NOW THIS AGREEMENT WITNESSETH that in consideration of the sum of Rupees . . . . . paid by the Government to the Borrower being the full amount of the said loan (the receipt of which the Borrower doth hereby acknowledge) and in consideration of the premises the Borrower hereby agrees as follows:-

(1) To repay to the Government the full amount of the said loan together with interest thereon at . . . . . per cent. per annum in the manner provided in the said Rules such repayment to be made by monthly payments in the form of deductions from the salary of the Borrower as provided in the said Rules and for the said purpose the Borrower hereby authorises the Government to make such deductions without the necessity of any further consent of the Borrower in that behalf;

[1][*(1A)To Borrower shall at his own cost produce from the Law Officer of the State of . . . . . .

(here insert the name of State within whose jurisdiction land is situated.)

a certificate to the effect *inter alia* that-

(1) the vendor of the Borrower has undisputed title to the said land free from encumbrances; and

(2) the Borrower will on completion of purchase by him of the said land be entitled to execute a first mortgage in favour of the Government, in the form prescribed by the said Rules, of the said land after completing the purchase of the said land;]

(2) Within one month from the date hereof [2][or the period extended under clause (b) of rule 6 of the said rules] to complete the purchase of the said land and to expend the full amount of the said loan in such purchase and if the actual price paid is less than the amount of the said loan to repay the different to the Government forthwith;

(3) To execute a document mortgaging the said land to the Government as security for due repayment of the said loan and interest in the appropriate from prescribed under the said Rules;

(4) If the Borrower fails to complete the purchase of the said land and mortgage the same to the Government within one month from the date of these presents or if the Borrower commits the breach of any of the obligations undertaken by the Borrower hereunder or becomes insolvent or quits the service of Government or dies, the entire outstanding amount of the said loan and interest thereon shall immediately become due and payable and the Borrower shall forthwith repay the same to the Government on demand;

(5) The Government shall be entitled to recover the entire balance of the said loan remaining outstanding at the time of the retirement of death preceding retirement of the Borrower with interest thereon, from any gratuity that may be sanctioned to the Borrower, under the Service Rules applicable to him.

(6) All moneys due and payable hereunder or by virtue of anything herein contained shall be recoverable from the Borrower as an arrear of land revenue provided that nothing contained in this clause shall affect other remedies of the Government against the Borrower.

IN WITNESS WHEREOF the Borrower has set his land hereto the day and year first above written.

Signed and Delivered by the said

Borrower Shri . . . . . .

in the presence of-

1.

2.

[* To be inserted in a case where the land is situated in other States.]

1. **Inserted by Nothification dated 16.8.1971.**
2. **Inserted by Nothification dated 16-5-1968.**

Form "A-2"

[See rule 6 (e)]

Form of agreement to be executed at the time of drawing an advance for the purchase of a ready-built house.

AN AGREEMENT made the . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Borrower) of . . . . . (Town or Village of Residence) holding the post of . . . . . (Description of the post held) (hereinafter called the "the BORROWER", which expression shall unless the context does not so admit include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA exercising the executive Power of the Government of the State of Maharashtra (hereinafter called "the Government") of the other part.

WHEREAS the Borrower has agreed to purchase the piece of land situated at . . . . . in the Registration District of . . . . . Sub-District . . . . . containing by admeasurment . . . . . square yards/feet and bearing Survey No. . . . . of . . . . . and bounded as follows viz; on the North by . . . . . on the South by . . . . . on the East by . . . . . and on the West by . . . . . together with the dwelling house and other erections standing thereon (hereinafter called "the said land and premises"), at or for the price of Rupees . . . . . ;

AND WHEREAS the Borrower has applied under the Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Government under Government Notification, Finance Department, No. HBA. 1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any

amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein), for the purchase of the said land and premises (hereinafter called "the said loan");

AND WHEREAS the application for the said loan having been duly sanctioned, the Borrower has now applied for payment to him of Rs. . . . . being the amount of the said loan and has offered to execute the Agreement as required by rule 6(e) of the said Rules in the manner hereinafter appearing;

NOW THIS AGREEMENT WITNESSETH that in consideration of the sum of Rupees . . . . . paid by the Government to the Borrower being the full amount of the said loan (the receipt of which the Borrower doth hereby acknowledge) and in consideration of the premises the Borrower hereby agrees as follows:-

(1) To repay to the Government the full amount of the said loan together with interest thereon at . . . . . per cent, per annum in the manner provided in the said Rules such repayment to be made by monthly payments in the form of deductions from the salary of the Borrower as provided in the said Rules and for the said purpose the Borrower hereby authorises the Government to make such deductions without the necessity of any further consent of the Borrower in that behalf.

[1][*(1A) The Borrower shall at his own cost produce from the Law Officer of the State of . . . . . .

(Here insert the name of State within whose Jurisdiction land is situated)

a certificate to the effect *inter alia* that-

(1) the vendor of the Borrower has undisputed title to the said land and premises free from encumbrances; and

(2) the Borrower will on completion of purchase by him of the said land and premises be entitled to execute a first mortgage in favour of the Government, in the form prescribed by the said Rules, of the said land and premises after completing the purchase of the said land and premises;]

(2) Within [2][three months] from the date hereof to complete the purchase of the said land and premises and to expend the full amount of the said loan in such purchase and if the actual price paid is less than the

amount of the said loan to repay the difference to the Government forthwith.

(3) To execute a document mortgaging the said land and premises to the Government as security for repayment of the said loan and interest in the appropriate form prescribed under the said Rules.

(4) If the Borrower fails to complete the purchase of the said land and premises and mortgage the same to the Government within[2][three months] from the date of these presents or if the Borrower commits the breach of any of the obligations undertaken by the Borrower hereunder or becomes insolvent or quits the service of Government or dies the said first instalment and any further instalments, if advanced of the said loan and interest thereon shall immediately become due and payable and the Borrower shall forthwith repay the same to the Government on demand.

(5) The Government shall be entitled to recover the entire balance of the said loan remaining outstanding at the time of the retirement or death preceding retirement of the Borrower with interest thereon from any gratuity that may be sanctioned to the Borrower under the Service Rules applicable to him.

(6) All moneys due and payable hereunder or by virtue of anything herein contained shall be recoverable from the Borrower as an arrear of land revenue provided that nothing contained in this clause shall affect other remedies of the Government against the Borrower.

IN WITNESS WHEREOF the Borrower has set his hand hereto the day and year first above written.

Signed and Delivered by the said
Borrower Shri .....
in the presence of-
1.
2.
[* To be inserted in a case where the land is situated in other States.]

1. Inserted by Notification dated 16-8-1971.

2. Substituted by Notification dated 13-2-1968.

Form "B"

[See rule 6(a)(ii)]

Form of Mortgage for advance partly for purchase of land and partly for construction of a house

THIS MORTGAGE made the ..... day of ..... one thousand nine hundred and ..... BETWEEN ..... (full name of the Mortgagor) of ..... (town or village of residence) holding the post of ..... (description of the post held) (hereinafter called "the Mortgagor", which expression shall, unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the ..... day of ..... 19 ..... and made between the Mortgagor therein referred to as "the Borrower" of the one part and the Mortgagee of the other part in consideration of the sum of Rs. ..... paid by the Mortgagee to the Mortgagor as the first instalment equivalent to 20 per cent, of the aggregate loan of Rs. ..... sanctioned to the Mortgagor for the purchase of land and construction of a dwelling house thereon (hereinafter called "the said loan") the Mortgagor agreed to purchase the piece of land described in the schedule hereto and to execute a mortgage in respect thereof in favour of the Mortgagee AND WHEREAS the Mortgagor on the ..... day of ..... 19 ..... duly completed the purchase of the said piece of land and is now absolutely seized and possessed of and otherwise well entitled to the said piece of land AND WHEREAS the Mortgagor has applied to the Mortgagee for the payment of balance of the said loan for undertaking the construction on the said piece of land of a suitable dwelling house [+][to suit particular needs and requirements] AND WHEREAS under the Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA/1058/8530-VII, dated the 28th July 1962 (hereinafter called "the said Rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein) the balance of the said loan is to be advanced to the Mortgagor by

three instalments of the amount, in the manner and subject to the conditions laid down in Rule 6(a) of the said Rules that is to say the sum of Rupees . . . . . being the amount of second instalment equivalent to 30 per cent of the said loan on or before the execution of these presents the sum of Rs. . . . . being the amount of the third instalment equivalent to 40 per cent. of the said loan after the construction of the proposed dwelling house reaches the plinth level and the balance of Rs. . . . . being amount of the last instalment of the said loan after the said construction reaches the roof level provided the Government is satisfied that, on its completion the said house will be habitable and fit for occupation in all respects, unless for any reason the power of sale provided hereinafter shall have become exercisable in the meanwhile;

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the said sums of Rupees . . . . . and Rupees . . . . . making together an aggregate sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee before the execution of these presents as the first and second instalments of the said loan (the receipt whereof the Mortgagor doth hereby acknowledge) and in further consideration of the further sum (if any) not exceeding Rs. . . . . in the aggregate to be hereafter advanced as the third and last instalment of the said loan subject to the fulfillment of the conditions on the part of the Mortgagor hereinafter contained (hereinafter called "the subsequent instalments of the said loan"), the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupees . . . . . and such further sums as may hereafter be paid by the Mortgagee to the Mortgagor pursuant to the hereinbefore recited agreement in that behalf within a period of . . . . . years from the (date of commencement of the period of repayment) by . . . . . equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalments to be paid in the first week of . . . . . 19 . . . . . and the subsequent instalments in the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan from the respective date of the advance of each instalment of the said loan until payment of . . . . . per cent per

annum calculated in the manner provided in the said Rules, such interest to be paid by equal monthly instalments of Rs. . . . . each, to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . . . (date of commencement of the period of repayment). Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. If is hereby agreed and declared that the Mortgagee shall not be under any obligation to advance any subsequent instalments of the said loan unless and until the Mortgagor shall produce to the Mortgagee adequate evidence to show that the construction of the said dwelling house has reached the stage prescribed under the said Rules.

3. It is hereby further agreed that if the full amount of the said loan shall not be advanced then the amount of each of the said monthly instalments of the repayment of the principal and interest shall be proportionately reduced to such amount as may be determined by the Mortgagee: Provided, however, that if no subsequent instalment of the said loan is advanced then the date of the first instalment of repayment of the principal and of the said monthly instalments of accumulated interest shall be determined by the Mortgagee and shall be paid by the Mortgagor accordingly.

4. In further pursuance of the said agreement and for the consideration aforesaid Mortgagor doth hereby transfer, convey and assure unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling house, out-houses, garages, stables, edifices, buildings, out-buildings, structures, yards, wells, paths, trees, plants, and all other appurtenances to the said piece of land and premises belonging or in any wise appertaining or with the same or any part thereof now or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto. AND TOGETHER also with all the right, title, interest, claim and demand whatsoever of the Mortgagor into and upon the

said piece of land and premises or any part thereof (hereinafter collectively referred to as "the Mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of the Mortgagee absolutely subject to the proviso for redemtion hereinafter contained.

5. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan (including the subsequent instalments of the loan if advanced) together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of an incidental to this Mortgage, the Mortgagee shall upon the request and at the costs, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum (including the subsequent instalments of the loan if advanced) or any instalment of repayment of the principal or interest or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

6. The said loan . . . . . (including the subsequent instalments of the loan if advanced) or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of repayment of the principal on its due date as and when it may become due and payable;

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided;

(c) If a distress or execution shall be levied or enforced upon any part of the Mortgaged premises or a Receiver thereof be appointed;

(d) If the Mortgagor shall commit breach of any one of the convenants or provisions herein contained and on his part to be observed and performed;

(e) If the Mortgagor dies or retires from or ceases to be in service of the Mortgagee;

(f) If the Mortgagor is adjudicated insolvent.

7. As soon as the amount of the said loan (including the subsequent instalments of the loan if advanced) or the balance thereof shall become payable and the security enforceable under the last preceding clause the Mortgagee shall be entitled (without being bound to do so), to take possession of the mortgaged premises and quietly hold and enjoy the same and receive the income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

8. If default shall be made in repayment of the said loan (including the subsequent instalment of the said loan) or any part thereof on the days and in the manner aforesaid or if the security hereby constituted becomes enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the Mortgaged premises either by public auction or by private contract and either for a lump sum or for a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purpose aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

9. AND IT IS HEREBY AGREED AND DECLARED that whenever any instalment of repayment of the principal or interest or other sum due and payable by the Mortgagor under these presents shall be in arrears the same shall be recoverable from the Mortgagor in the same manner as an arrear of land revenue provided always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

10. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) That the Mortgagor has now good right and full power to transfer convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every

other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the costs until the sale thereof, of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further and more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required;

(b) that the moneys secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

*[(b-1)that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(c) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writing of the Mortgagee;

(d) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(e) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lighting, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good any loss or damage to the Mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and

the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(f) that the mortgagor will duly and punctually pay, perform and observe all rents, rates, taxes, assessments, outgoings, covenants and obligations which are to be paid observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever;

(g) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require;

(h) that in the event of the retirement or death before retirement of the Mortgagor the Government will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the service Rules applicable to him.

(i) that the Mortgagor shall utilise the amount of the said loan including the subsequent instalments of loan (if advanced) for the construction of a dwelling house on the said piece of land and for no other purpose.

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule above referred to

ALL THAT piece of land of . . . . . Tenure, situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing

by admeasurement . . . . . square feet/yards or thereabouts and bearing Survey No. . . . . of . . . . . and bounded as follows that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED and DELIVERED by

Shri . . . . . .

the abovenamed Mortgagor in the presence of-

1.

2.

(To be registered)

+ **ubstituted by Notification dated 10-2-1964**

* **nserted by Notification dated 28-9-1984.**

Form "B-1"

[See rule 6(b)]

Form of Mortgage for advance for purchase of land with a view to constructing a house thereon at a later date.

THIS MORTGAGE made the . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Mortgagor) of . . . . . (Town or Village of Residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the Mortgagor", which expression shall, unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall unless the context does not so admit, include his successors and assigns) of the other part;

WHEREAS by an Agreement dated the . . . . . day of . . . . . 19 . . . . . and made between the Mortgagor therein referred to as "the Borrower" of the one part and the Mortgagee of the other part in consideration of

the sum of Rs. . . . . paid by the Mortgagee to the Mortgagor for the purchase of land (hereafter called "the said loan") the Mortgagor agreed to purchase the piece of land described in the Schedule hereto and to execute a mortgage in respect thereof in favour of the Mortgagee;

AND WHEREAS the Mortgagor on the . . . . . day of . . . . . 19 . . . . . duly completed the purchase of the said piece of land and is now absolutely seized and possessed of and otherwise well entitled to the said piece of land;

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the said sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee before the execution of these presents (the receipt whereof the Mortgagor doth hereby acknowledge) the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupees . . . . . within a period of . . . . . years from the . . . . . (date of commencement of the period of repayment) by equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalments to be paid in the first week of . . . . . 19 . . . . . and the subsequent instalments in the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan from the respective dates of the advance of each instalment of the said loan until payment at the rate of . . . . . per cent per annum calculated in the manner provided in the said Rules, such interest to be paid by equal monthly instalments of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the day of . . . . . 19 . . . . . (date of commencement of the period of repayment). Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased Provided further that nothing herein contained shall

prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. In further pursuance of the said agreement and for the consideration aforesaid the Mortgagor doth hereby transfer, convey and assure unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the yards, wells, paths, trees, plants, and all other appurtenances to the said piece of land belonging or, anywise appertaining or with the same or any part thereof now or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto. AND TOGETHER also with all the right, title, interest, claim and demand whatsoever of the Mortgagor into and upon the said piece of land or any part thereof (hereinafter collectively referred to as "the Mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of the Mortgagee absolutely subject to the proviso for redemption hereinafter contained.

3. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of and incidental to this Mortgage, the Mortgagee shall upon the request and at the costs, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum or any instalment of the principal or interest or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

4. The said loan of Rs. . . . . or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of the principal on its due date as and when it may become due and payable;

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided;

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a receiver thereof be appointed;

(d) If the Mortgagor shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed;

(e) If the Mortgagor dies or retires from or ceases to be in service of the Mortgagee;

(f) If the Mortgagor is adjudicated insolvent.

5. As soon as the amount of the said loan or the balance thereof shall become payable and the security enforceable under the last preceding clause the Mortgagee shall be entitled (without being bound to do so) to take possession of the mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

6. f default shall be made in repayment of the said loan or any part thereof on the days and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or for a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purpose aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

7. ND IT IS HEREBY AGREED AND DECLARED that whenever any instalment of repayment of the principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue. Provided always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

8. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) That the Mortgagor has now good right and full power to transfer, convey and assure the mortgaged premises herein before expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the costs until the sale thereof, of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further and more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct as shall be reasonably required;

(b) that the moneys secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

+[(b-1) that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(c) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writing of the Mortgagee;

(d) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(e) that the Mortgagor will keep the said mortgaged premises, insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good

any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(f) that the mortgagor will duly and punctually pay, perform and observe all rent, rates, taxes, assessments, outgoings, covenants and obligations which are to be paid, observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever;

(g) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require;

(h) that in the event of the retirement or death before retirement of the Mortgagor, the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the service Rules applicable to him;

(i) that the Mortgagor shall utilise the amount of the said loan for purchase of land with a view to constructing a dwelling house on the said piece of land and for no other purpose.

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule above referred to

ALL THAT piece of land of . . . . . Tenure, situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yards or thereabouts and bearing survey No. . . . . of . . . . . and bounded as follows that is to say:

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED and DELIVERED by

Shri . . . . . .

the abovenamed Mortgagor in the presence of-

1.

2.

(To be registered.)

\+ **Inserted by Notification 28-9-1984.**

Form "B-2"

[See rule 6(c)(i)]

Form of Mortgage for advance of construction of a house.

THIS MORTGAGE made the . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . (Full name of the Mortgagor) of . . . . . (Town or Village of Residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the Mortgagor" which expression shall, unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which

expression shall, unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS the Mortgagor is absolutely seized and possessed of and otherwise well entitled to the piece of land particularly described in the Schedule hereunder written AND WHEREAS the Mortgagor has applied under the Maharashtra Government Servants Housing Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA/1058/8530/VII, dated the 28th July 1962 hereinafter referred to as "the said rule" which expression shall where the context so admits include any amendments thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were setforth herein), for a loan of Rs. . . . . for constructing on the said piece of land a dwelling house [+][to suit particular needs and requirements] (hereinafter called "the said loan") AND WHEREAS the said loan having been duly sanctioned, the Mortgagor has now applied for payment and has offered to execute the Mortgage as required by Rule 6(c)(i) of the said Rules and in the manner hereinafter appearing. AND WHEREAS under the said Rule 6(c) the said loan is to be advanced to the Mortgagor by three instalments of the amount, in the manner and subject to the conditions therein laid down that is to say the sum of Rupees . . . . . being the amount of the first instalment equivalent to 30 per cent. of the said loan on or before execution of these presents, the sum of Rs. . . . . being the amount of the 2nd instalment equivalent to 40 per cent. of the said loan on or after the construction of the proposed dwelling house reaches the plinth level and the balance of Rs. . . . . being the amount of the last instalment of the said loan after the said construction reaches the roof level provided the Mortgagee is satisfied that on its completion the said house will be habitable and fit for occupation in all respects, unless for any reason the power of sale provided hereinafter shall have become exercisable in the meanwhile.

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the said sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee before the execution of these presents as the first instalment of the said loan (the receipt whereof the Mortgagor doth hereby acknowledge) and in further consideration of the further sum (if any) not exceeding Rs. . . . . in the aggregate to be hereafter advanced as the second and the last instalments of the said loan subject to the fulfilment of the

conditions on the part of the Mortgagor hereinafter contained (hereinafter called "the subsequent instalments of the said loan") the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupees . . . . . and such further sums as may hereafter be paid by the Mortgagee to the Mortgagor pursuant to the hereinbefore recited agreement in that behalf within a period of . . . . . years from the date of commencement of the period of repayment by . . . . . equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalments to be paid in the first week of . . . . . 19 . . . . . and the subsequent instalments in the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan from the dates of the respective advances until payment, at the rate of . . . . . per cent per annum calculated in the manner provided in the said Rules, such interest to be paid by . . . . . equal monthly instalments of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . . . (the date of commencement of the period of repayment). Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. t is hereby agreed and declared that the Mortgagee shall not be under any obligation to advance any subsequent instalments of the said loan unless and until the Mortgagor shall produce to the Mortgagee adequate evidence to show that the construction of the said dwelling house has reached the stage prescribed under the said Rules.

3. It is hereby further agreed that if the full amount of the said loan shall not be advanced then the amount of each of the said monthly instalment of the

repayment of principal and interest shall be proportionately reduced to such amount as may be determined by the Mortgagee. Provided however, that if no subsequent instalment of the said loan is advanced then the date of the first instalment of repayment of the principal and of the said monthly instalments of accumulated interest shall be determined by the Mortgagee and shall be paid by the Mortgagor accordingly.

4. In further pursuance of the said agreement and for the consideration aforesaid the Mortgagor doth hereby transfer, convey and assure unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with All and singular the dwelling houses, out-houses, garages, stables, buildings, out-buildings, structures, yards, wells, paths, trees, plants and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or any part hereof now or at any time heretobefore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto AND TOGETHER also with all the right, title interest, claim and demand whatsoever of the Mortgagor into and upon the said piece of land and premises or any part thereof (hereinafter collectively referred to as "the mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of the Mortgagee absolutely subject to the proviso for redemption hereinafter contained.

5. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan of Rs. . . . . (including the subsequent instalments of the loan if advanced) together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of and incidental to this Mortgage, the Mortgagee shall upon the request and at the costs, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum (including the subsequent instalments of the loan if advanced) or any instalment of repayment of principal or interest or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

6. The said loan (including the subsequent instalments of the loan if advanced) or any balance thereof and all other moneys due for the time being under these

presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

a) If the Mortgagor shall fail to pay any instalment of repayment of principal on its due date as and when it may become due and payable.

b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a Receiver thereof be appointed.

(d) If the Mortgagor shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires from or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

7. s soon as the amount of the said loan (including the subsequent instalments of the loan if advanced) or the balance thereof shall become payable and the security enforceable under the last preceding clause the Mortgagee shall be entitled (without being bound to do so), to take possession of the mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

8. If default shall be made in repayment of the said loan (including the subsequent instalment of the said loan) or any part thereof on the day and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title, evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises of any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purposes aforesaid the

receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

9. AND IT IS HEREBY AGREED AND DECLARED that whenever any instalment of repayment of the principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue. Provided always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

10. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) that the Mortgagor has now good right and full power to transfer, convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the cost until the sale thereof, of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further or more effectively assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct as shall be reasonably required;

(b) that the moneys secured by these presents shall be a first charge on the said mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

*[(b-1)that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(c) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writting of the Mortgagee;

(d) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(e) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the ~~receipt~~ or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid when and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours' notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(f) that the Mortgagor will duly and punctually Pay, perform and observe all rents, rates, taxes, assessments, outgoings, covenants and obligations which are to be paid observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever;

(g) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time

appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require;

(h) that in the event of the retirement or death before retirement of the Mortgagor the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under he service rules applicable to him.

(i) that the Mortgagor shall utilise the amount of the said loan including the subsequent instalments of loan (If advanced) for the construction of a dwelling house on the said piece of land and for no other purpose.

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule above referred to

ALL THAT piece of land of the . . . . . Tenure, situate at . . . . . in the Registration Sub-District of . . . . . district . . . . . containing by admeasurement . . . . . square $\frac{\text{feet}}{\text{yards}}$ or thereabout and bearing Survey No. . . . . of and bounded as follows, that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED by

Shri . . . . . .

the abovenamed Mortgagor in the presence of-

1.

2.

(to be registered.)

\+ **Substituted by Notification dated 10-2-1964.**

* **Inserted by Notification dated 28-9-1984.**

Form "B-3"

[See rule 6(d)

Form of Mortgage for advance [+][- - - - - - - -] for enlarging living accommodation in as existing house/for carrying out extraordinary or special repairs to an existing house

THIS MORTGAGE made the . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Mortgagor) of . . . . . (Town or Village of Residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the mortgagor" which expression shall unless the context does not so admit, include his heirs executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS the Mortgagor is absolutely seized and possessed of and otherwise well entitled to the piece of land more particularly described in the Schedule hereunder written together with the dwelling house and other structures standing thereon AND WHEREAS the Mortgagor has applied under the Maharashtra Government Servants House Building Advance Rules, 1962 framed by the Mortgagee under Government Notification, Finance Department, No. HBA-1058/8530/VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to from part of these presents as if the same were set forth herein), for a loan of Rs. . . . . for [+][- - - - - - - -] enlarging living accommodation/in carrying out extraordinary/special repairs to the said dwelling house (hereinafter called "the said loan") AND WHEREAS the said loan having been duly sanctioned, the Mortgagor has now applied for payment and has offered to execute the Mortgage as required by Rule 6(d) of the said rules in the manner hereinafter appearing.

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the said sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee before the execution of presents (the receipt whereof the Mortgagor doth hereby acknowledge) the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the

said sum of Rupees ..... within a period of ..... years from the ..... day of ..... 19 ..... (the date of the commencement of the period of repayment) by ..... equal monthly instalments of Rs. ..... each to be paid in the first week of each calendar month the first of such instalments to be paid in the first week of ..... 19 ..... and the subsequent instalment in the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of ..... years thereafter the amount of interest on the diminishing balance of the said loan from the dates, of the respective advance until payment at the rate of ..... per cent, per annum calculated in the manner provided in the said Rules such interest to be paid by ..... equal monthly instalments of Rs. ..... each to the intent that the entire loan and interest thereon shall be repaid within a period of ..... years from the (date of commencement of the payment ..... day of ..... 19 ..... Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. In further pursuance of the said agreement and for the consideration the aforesaid Mortgagor doth hereby transfer, convey and assure unto he Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling houses, out-houses, garages, stables, edifices, buildings, out-buildings, structures, yards, wells, paths, trees, plants and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or any part thereof now or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto. AND TOGETHER also with all the right title interest claim and demand whatsoever of the Mortgagor into and upon the said piece of land and premises or any part hereof (hereinafter collectively referred to

as "the mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of the Mortgagee absolutely subject to the proviso for redemption hereinafter contained.

3. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of and incidental to this Mortgage, the Mortgagee shall upon the request and at the costs, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum or any instalment thereof or interest thereon or any part thereof the mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

4. The said loan or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of principal on its due date as and when it may become due and payable.

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a Receiver thereof be appointed.

(d) If the Mortgagor shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires from or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

5. As soon as the amount of the said loan or the balance thereof shall become payable and the security enforceable under the last preceding clause the Mortgagee shall be entitled (without being bound to do so), to take possession of the mortgaged premises and quietly to hold and enjoy the same and receive the

income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

6. If default shall be made in repayment of the said loan or any part thereof on the days and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purpose aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

7. Whenever any instalment of principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue. Provided always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

8. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) That the Mortgagor has now good right and full power to transfer, convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest; in the mortgaged premises or any part thereof will at all times at the costs until the sale thereof, of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further and more effectually assuring the mortgaged premises

or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required;

(b) that the money secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

*[(b-1)that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(c) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writing of the Mortgagee;

(d) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(e) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(f) that the Mortgagor will duly and punctually pay, perform and observe all rents, rates, taxes, assessments outgoings, covenants and obligations which are to be paid, observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever;

(g) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require:

(h) that in the event of the retirement or death before retirement of the Mortgagor the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the Service Rules applicable to him;

(i) that the mortgagor shall utilise the amount of the said loan within a period of two months from the date hereof for the purpose for which it is sanctioned viz [+][- - - - - - -] in enlarging living accommodation or in carrying out extraordinary special repairs to the said dwelling house and for no other purpose and shall produce to the Mortgagee before the expiration of the said period all vouchers and other evidence in support of such utilisation;

(j) [+][- - - - - - - - -]

In Witness Whereof the Mortgagor has set his hand hereto the day and year first above written.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure with the dwelling house thereon situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by

admeasurement . . . . . square feet/yards or thereabouts and bounded as follows, that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED BY

Shri . . . . . .

the abovenamed Mortgagor in the presence of-

1.

2.

(To be registered)

\+ **Deleted by Notification dated 3.3.1971.**

* **Inserted by Notification dated 28-9-1984.**

Form "B-4"

[See rule 6(e)]

Form of Mortgage for advance for purchase of ready-built House

THIS MORTGAGE made the . . . . . day of . . . . . one thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the mortgagor) of * . . . . . holding the post of . . . . . (Description of the post held) (hereinafter called "the Mortgagor" which expression shall unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the . . . . . day of . . . . . 19 . . . . . and made between the Mortgagor therein referred to as "the Borrower" of the one part and the Mortgagee of the other part in consideration of the sum of Rs. . . . . paid by the Mortgagee to the Mortgagor for the purchase of a ready built dwelling house [1][to suit particular needs and

requirements] (hereinafter called "the said loan") the Mortgagor agreed to purchase the piece of land described in the Schedule hereto together with the dwelling house and other structures standing thereon and to execute a mortgage in respect thereof in favour of the Mortgagee in the form prescribed under Rule 6(e) of the Maharashtra Government Servants House Building Advance Rules, 1962 framed by the Mortgagee under Government Notification, Finance Department, No. HBA/1053/8530/VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein); AND WHEREAS the Mortgagor has completed the purchase of the said piece of land together with the dwelling house and other structures standing thereon and is now absolutely seized and possessed of and otherwise well and sufficiently entitled thereto.

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee on or before the execution of the said recited Agreement (the receipt whereof the Mortgagor doth hereby acknowledge) the Mortgagor doth hereby covenant with Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupees . . . . . within a period of . . . . . years from the date of commencement of the repayment period by . . . . . equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalment to be paid in the first week of . . . . . 19 . . . . . and the subsequent instalments in the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of four years thereafter the amount of interest on the diminishing balance of the said loan from the date of the respective advances until payment at the rate of . . . . . percent, per annum to be calculated in the manner provided in the said Rules such interest to be paid by . . . . . equal monthly instalments of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the day of commencement of the repayment period. Provided, however, that if the mortgagor shall fail to pay any instalment of principal and/or interest on its

due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. In further pursuance of the said agreement and for the consideration aforesaid the Mortgagor doth hereby transfer, convey and assure unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling house, out-houses, garages, stables, edifices, buildings, out- buildings, structures, yards, wells, paths and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or any part thereof or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto. AND TOGETHER also with all the right title interest claim and demand whatsoever of the Mortgagor into and upon the said piece of land premises or any part thereof (hereinafter collectively referred to as "the Mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of the Mortgagee absolutely subject to the proviso for redemption hereinafter contained.

3. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of land incidental to this Mortgage, the Mortgagee shall upon the request and the cost, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum or any instalment thereof or interest thereon or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

4. The said loan or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of principal on its due dates as and when it may become due and payable.

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a receiver thereof be appointed.

(d) If the Mortgagor shall commit breach of any one of the covenants or provision herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

5. As soon as the amount of the said loan or the balance thereof shall become payable and the security enforceable under the last preceding clause, the Mortgagee shall be entitled (without being bound to do so), to take possession of the mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

6. If default shall be made in repayment of the said loan or any part thereof on the days and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind, or vary any contract for sale of the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purpose aforesaid the receipt of the mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectively discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. In further pursuance of the said agreement and for the consideration aforesaid the Mortgagor doth hereby transfer, convey and assure unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling house, out-houses, garages, stables, edifices, buildings, out- buildings, structures, yards, wells, paths and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or any part thereof or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto. AND TOGETHER also with all the right title interest claim and demand whatsoever of the Mortgagor into and upon the said piece of land premises or any part thereof (hereinafter collectively referred to as "the Mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of the Mortgagee absolutely subject to the proviso for redemption hereinafter contained.

3. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of land incidental to this Mortgage, the Mortgagee shall upon the request and the cost, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum or any instalment thereof or interest thereon or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

4. The said loan or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of principal on its due dates as and when it may become due and payable.

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a receiver thereof be appointed.

(d) If the Mortgagor shall commit breach of any one of the covenants or provision herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

5. As soon as the amount of the said loan or the balance thereof shall become payable and the security enforceable under the last preceding clause, the Mortgagee shall be entitled (without being bound to do so), to take possession of the mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

6. If default shall be made in repayment of the said loan or any part thereof on the days and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind, or vary any contract for sale of the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purpose aforesaid the receipt of the mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectively discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

7. Wherever any instalment of principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue. Provided Always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

8. The Mortgagor doth hereby covenant with the Mortgagee as follows.-

(a) That the Mortgagor has how good right and full power to transfer, convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest in the mortgaged premises or any part here of will at all times at the cost until the sale there of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurance, and acts for further and more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other persons as he may direct, as shall be reasonably required;

(b) that the moneys secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

[2][(b-1)that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(c) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writing of the Mortgagee;

(d) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(e) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the

Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all money received by the Mortgagor under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(f) that the Mortgagor will duly and punctually pay, perform and observe all rents, rates, taxes, assessments, outgoings, covenants and obligations which are to be paid, observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever;

(g) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require;

(h) that in the event of the retirement or death before retirement of the Mortgagor the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the Service Rules applicable to him.

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yards or thereabouts and bearing Survey No. . . . . of . . . . . and bounded as follows that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED by

Shri . . . . . .

the above named Mortgagor in the presence of-

1.

2.

(To be registered)

* Town or village of residence.

1. **Substituted by Notification dated 10-2-1964.**
2. **Inserted by Notification of 28-9-1984.**

[+][Form B-5]

[See Rule 6(f)]

Form of Mortgage for Second Advance

Form of supplemental deed creating further charge by the Borrower in respect of second advance sanctioned to him, while the portion of first advance is out-standing, for the construction of a house where the cost of construction is likely to exceed the first advance already sanctioned for the said purpose/for the purpose of enlarging the house of meeting the cost of special repairs to the house which has been constructed or purchased from the first advance already granted.

. . . . . .

. . . . . .

THIS INDENTURE made at . . . . . the day of . . . . . One Thousand Nine Hundred and Ninety . . . . . BETWEEN . . . . . .

(Full name of the Mortgager)

of . . . . . holding

(Town or Village of Residence)

the post . . . . . hereinafter

(Description of the post held)

referred to as "the Mortgager" (Which expression shall unless the context does not so admit, include his heirs, executors and administrators) of the One Part AND THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra hereinafter referred to as "the Mortgagee" (which expression shall, unless the context does not so admit, include his successors and assigns) of the Other Part;

WHEREAS by a Deed of Mortgage dated the . . . . . and made between the Mortgagor of the One part and the Mortgagee of the Other Part and registered in the Office of the Sub-Registrar of Assurance at . . . . . on the . . . . . day of . . . . . under serial No. . . . . at pages . . . . . to . . . . . of Volume . . . . . of Book No. . . . . (hereinafter called "the principal deed") in consideration of a loan of Rs. . . . . (Rupees . . . . .)sanctioned in the instalment to "the mortgager by the Mortgagee (thereinreferred to as the said loan and hereinafter referred to as "the said first loan")" under the Maharashtra Government Servant House Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA. 1058/8530/VII, dated the 28th July 1962, (hereinafter referred to as Appendix-26 of the Bombay Financial Rules, 1959 for the purpose of construction of a house where the cost of construction is likely to exceed the first advance already sanctioned for the said purpose/for the purpose of enlarging the house or meeting the cost of special repairs to the house which has been constructed or purchased from the first advance already granted on the piece of land situated at . . . . . and more particularly described in the Schedule thereunder as well as in the Schedule hereunder written (hereinafter referred to as "the said

piece of land") the Mortgagor did transfer, convey and assure unto the Mortgagee all that the said piece of land TOGETHER with all and singular the dwelling houses, out houses, garages, stables, buildings, outbuildings, structures, yards, wells, paths, trees, plants, and all other appurtenances to the said piece of land and premises belonging to or in anywise appertaining or with the same or any part there of now or at any time hereto before usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto AND TOGETHER also with all the right, title, interest, claim and demand whatsoever of the MORTGAGOR into and upon the said land and premises or any part thereof (hereinafter collectively referred to as "the Mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of Mortgagee absolutely subject to the proviso for redemption therein contained as and by way of security for due repayment by the Mortgagor of the full principal amount of the said first loan together with interest thereon at the time and in the manner therein provided.

AND WHEREAS the Government of Maharashtra has enhanced the maximum monetary limit for sanctioning the advance for the construction of a house where the cost of construction is likely to exceed the first advance already sanctioned for the said purpose/for the purpose of enlarging the house or meeting the cost of special repairs to the house which has been constructed or purchased from the first advance already granted under the said rules from Rs. . . . . to Rs. . . . . as per the amendment made in rule . . . . . of the said rules under:

AND WHEREAS out of the said first loan of Rs. . . . . a sum of Rs. . . . . is now due and payable by the Mortgagor to the Mortgagee together with interest due and payable by him thereon under the Principal deed.

AND WHEREAS the Mortgagor has applied to the Mortgagee under the said Rules for the second advance of Rs. . . . . (Rupees . . . . . only) for meeting the additional expenses incurred/to be incurred by him over and above the sanctioned amount of the said first loan of Rs. . . . . (Rupees . . . . . only) for the construction of a house where the cost of construction is likely to exceed the first advance already sanctioned for the said purpose/for the purpose of enlarging the house or meeting the cost of special repairs to the house which has been constructed or purchased from the first advance already granted for securing the said second loan in the manner hereinafter appearing.

NOW THIS INDENTURE WITNESSETH AS FOLLOWS:-

1. In consideration of the said second loan of Rs. . . . . (Rupees . . . . . only) having lent and advanced in lumpsum to the Mortgagor by the Mortgagee before the execution of these presents (the receipt whereof the Mortgagor doth hereby admit and acknowledge), the Mortgagor doth hereby covenant with the Mortgagee that-

(i) The Mortgagor shall repay alongwith the instalments of the said first loan, to the Mortgagee the said amount of Rs. . . . . within a period of . . . . . years from the commencement of the period of repayment by equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month and the first of such instalment to be paid in the first week of . . . . . 19 . . . . . and;

(ii) After the Mortgagor has paid the principal amount of the said second loan in regular instalments alongwith the instalments of the said first loan as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balance of the said second loan from the date of the advance until payment, at the rate of . . . . . per cent per annum calculated in the manner provided in the said rules such interest to be paid by . . . . . equal monthly instalments of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . (the date of commencement of the period of repayment):

Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said rules and the amount of such instalment of interest shall also be proportionately increased:

Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events mentioned in the principal deed dated . . . . . .

2. For the consideration aforesaid, the Mortgagor doth hereby agree and declare that the mortgaged premises comprised in the hereinbefore recited principal deed shall henceforth stand further charged with and remain as a security in the manner specified in the principal deed for repayment to the Mortgagee not only of the amounts that may become due and payable by the Mortgagor to Mortgagee thereunder with interest herein and all costs, charges and expenses in respect thereof and secured thereby but also of the amounts that may become due and payable by the Mortgagor to the Mortgagee hereunder and interest thereon pursuant to Clause I hereof and shall not be redeemed or redeemable until the same shall be fully paid and satisfied by the Mortgagor to the Mortgagee.

3. It is hereby agreed that all the covenants, agreements and terms and conditions contained in the principal deed dated . . . . . [except the covenants for repayment of the said first loan of Rs. . . . . (Rupees . . . . .) and interest thereon] shall be applicable for securing due repayment by the Mortgagor of the said Second loan of Rs. . . . . and interest thereon hereunder as if the said sum of the second loan had formed part of the said first loan and interest secured by the principal deed dated the . . . . . .

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first herein above written.

The Schedule above referred to

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square yards or thereabout and bearing Survey No. . . . . of . . . . . and bounded as follows, that is to say-

On or towards the East by . . . . . .

On or towards the West by . . . . . .

On or towards the North by . . . . . .

On or towards the South by . . . . . .

SIGNED AND DELIVERED BY

Shri . . . . . .

the above named Mortgagor in the presence of-

(1)

(2)

(To be registered)]

\+ **Inserted by Notification dated 1.10.1993.**

Form "B-B"

[See rule 6(a)(ii) and Note 1 to Rule 7]

Form of Mortgage for advance partly for purchase of lease hold land and partly for construction of a house

THIS MORTGAGE made the . . . . . day of . . . . . one thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Mortgagor) of . . . . . (Town or Village of residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the Mortgagor" which expression shall, unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the . . . . . day of . . . . . 19 . . . . . and made between the Mortgagor therein referred to as "the Borrower" of the one part and the Mortgagee of the other part in consideration of the sum of Rs. . . . . paid by the Mortgagee to the Mortgagor as the first instalment equivalent to 20 per cent of the aggregate loan of Rs. . . . . sanctioned to the Mortgagor or for the purchase of land and construction of a dwelling house thereon (hereafter called "the said loan") the Mortgagor agreed to purchase the piece of land described in the Schedule hereto and to execute a mortgage in respect thereof in favour of the Mortgagee.

AND WHEREAS the Mortgagor on the . . . . . day of . . . . . 19 . . . . . duly completed the purchase of the said piece of land.

AND WHEREAS under and by virtue of a Lease dated the . . . . . day of . . . . . 19 . . . . and the Deed of Assignment dated the . . . . . .

day of . . . . . 19 . . . . the Mortgagor is possessed of and otherwise well and sufficiently entitled to the said piece of land for the residue now unexpired of the term of . . . . . years to be computed from the date of the deed of Assignment dated the . . . . . day of . . . . . 19 . . . . .subject to the payment of the rent and the performance of the covenants on part of the Mortgagor as a lessee, reserved and contained in the said Lease.

AND WHEREAS the Mortgagor has applied to the Mortgagee for the payment of balance of the said loan for undertaking the construction on the said piece of land of a suitable dwelling house [+][to suit his particular needs and requirements].

AND WHEREAS under the Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA. 1058/8530/VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendments thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein), the balance of the said loan is to be advanced to the Mortgagor by three instalments of the amount in the manner and subject to the conditions laid down in Rule 6(a) of the said Rules that is to say the sum of Rupees . . . . . being the amount of second instalment equivalent to 30 per cent of the said loan on or before the execution of these presents the sum of Rs. . . . . being the amount of the third instalment equivalent to 40 per cent. of the said loan after the construction of the proposed dwelling house reaches the plinth level and the balance of Rs. . . . . being amount of the last instalment of the said loan after the said construction reaches the roof level unless for any reason the power of sale provided hereinafter shall have become exerciable in the meanwhile.

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the said sums of Rupees . . . . . and Rupees . . . . . making together an aggregate sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee before the execution of these presents as the first and second instalments of the said loan (the receipt whereof the Mortgagor doth hereby acknowledge) and in further consideration of the further sum (if any) not exceeding Rs. . . . . in the aggregate to be hereafter advanced as the third and last instalment of the said loan subject to the fulfilment

of the conditions on the part of the Mortgagor hereinafter contained (hereinafter called "the subsequent instalments of the said loan"), the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupee . . . . . and such further sums as may hereafter be paid by the Mortgagee to the Mortgagor pursuant to the hereinbefore recited agreement in that behalf within a period of . . . . . years from the . . . . . by . . . . . equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalments to be paid in the first week of . . . . . 19 . . . . . and the subsequent instalments in the corresponding first weeks of each succeeding calendar months and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balance of the said loan from the respective dates of the advance of each instalment of the said loan until payment at the rate of . . . . . per cent. per annum calculated in the manner provided under the said Rules, such interest to be paid by . . . . . equal monthly instalments of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the (Date of commencement of the period of repayment) . . . . . day of . . . . . 19 . . . . . Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. It is hereby agreed and declared that the Mortgagee shall not be under any obligation to advance any subsequent instalments of the said loan unless and until the Mortgagor shall produce to the Mortgagee adequate evidence to show that the construction of the said dwelling house has reached the stage prescribed under the said Rules.

3. It is hereby further agreed that if the full amount of the said loan shall not be advanced then the amount of each of the said monthly instalment of the

repayment of principal and interest shall be proportionately reduced to such amount as may be determined by the Mortgagee. Provided, however, that if no subsequent instalment of the said loan is advanced then the date of first instalment of the repayment of the principal and of the said monthly instalments of accumulated interest shall be determined by the Mortgagee and shall be paid by the Mortgagor accordingly.

4. In further pursuance of the said Agreement and for the consideration aforesaid the Mortgagor doth hereby sub-demise unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling houses, out-houses, garages, stables, edifices, buildings, out-buildings, structures, yards, wells, paths trees, plants, and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or in part thereof now or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or the appurtenant thereto AND TOGETHER also with all the right title interest claim and demand whatsoever of the Mortgagor into and upon the said piece of land and premises or any part thereof (hereinafter collectively referred to as the "mortgaged premises") TO HAVE AND TO HOLD the same unto the Mortgagee for all the residue now unexpired of the said term of . . . . . years granted by the said Lease except the last day of the said term, subject nevertheless to the proviso for redemption hereinafter contained.

5. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan (including the subsequent instalments of the loan if advanced) together with interest thereon and shall pay all costs, charges, expenses of the Mortgagee of and incidental to this mortgage, the Mortgagee shall upon the request and at the costs charges and expenses of the Mortgagor convey and re-transfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum (including the subsequent instalments of the loan if advanced) or any instalment of repayment of the principal thereof or interest thereon or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

6. The said loan (including the subsequent instalments of the loan if advanced) or any balance thereof and all other moneys due for the time being

under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of repayment of the principal on its due date as and when it may become due and payable.

(b) if the Mortgagor shall make default in payment of any instalment of interest on its due dates as hereinbefore provided.

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a Receiver thereof be appointed.

(d) If the Mortgagor shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires from or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

7. As soon as the amount of the said loan (including the subsequent instalments of the loan if advanced) or the balance thereof shall become payable and the security enforceable under the last preceding clause the mortgagee shall be entitled (without being bound to do so), to take possession of the mortgaged premises and to realise the same and quietly to hold and enjoy the same and receive the income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

8. If default shall be made in repayment of the said loan (including the subsequent instalment of the said loan) or any part thereof on the days and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the court the mortgaged premises either by public auction or by private contract and either for a lump sum or for a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full

power to compromise and effect compositions and for the purpose aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

9. AND IT IS HEREBY AGREED AND DECLARED that whenever any instalment of repayment of the principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue provided always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

10. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) that the said Lease granting the terms of . . . . . years for which the said land is held by the Mortgagor is now a good, valid and effective lease that the same is in full force and has not been forfeited or surrendered and has not in anywise become void or voidable and that all the rents reserved thereby and all the covenants conditions and agreements contained therein on the part of the Mortgagor or his precedessors in title as Lessees thereof have been duly paid, observed and performed up to the date hereof;

(b) that the Mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the rents covenants conditions and agreements and will keep the Mortgagee indemnified against all actions proceedings cost charges claims and demands if any to be incurred or sustained by the Mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of the said covenants conditions or agreements or any of them, shall not affect other rights, powers and remedies of the Mortgagee;

(c) that the Mortgagor has now good right and full power to transfer convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the costs

until the sale thereof, of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further and more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required;

(d) that the money secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

*[(d-1)that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(e) that the Mortgagor shall not let out the mortgaged premise without the previous consent in writing of the Mortgagee;

(f) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(g) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lighting, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same

respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(h) that the Mortgagor will duly and punctually pay, perform and observe all rents, rates, taxes, assessments, outgoing, covenants and obligations which are to be paid, observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever;

(i) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require.

(j) that in the event of the retirement or death before retirement of the Mortgagor the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the Service Rules applicable to him.

(k) that the Mortgagor shall utilise the amount of the said loan including the subsequent instalments of loan (if advance) for the construction of dwelling house on the said piece of land and for no other purpose.

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule above Refereed To

ALL THAT piece of land of the . . . . . Tenure, situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yards or thereabouts and bearing Survey No. . . . . of . . . . . and bounded as follows that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED BY

Shri . . . . . .

the abovenamed Mortgagor in the presence of -

1.

2.

(To be registered.)

+ **Substituted by Notification dated 10.2.1964.**

• **Inserted by Notification dated 28.9.1984.**

Form "B-B-1

(See rule 6 and Note 1 to Rule 7)

Form of Mortgage for advance for construction of a house on lease hold land

THIS MORTGAGE made the . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Mortgagor) of . . . . . (Town or village of residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the Mortgagor" which expression shall, unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS under and by virtue of a lease dated the . . . . . day of . . . . . 19 . . . . . the Mortgagor is possessed of and otherwise well and sufficiently entitled to the piece of land more particularly described in the Schedule hereunder written for the residue now unexpired of the term of . . . . . years to be computed from the (date of the sanction of the loan) . . . . . day of . . . . . 19 . . . . . subject to the payment

of the rent and the performance of the covenants on part of the Mortgagor as a lessee, reserved and contained in the said lease.

AND WHEREAS the Mortgagor has applied under the Maharashtra Government Servant House Building Advance Rules, 1962 framed by the Mortgagee under Government Notification, Finance Department, No. HBA/1058/8530/VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set-forth herein) for a loan of Rs. . . . . for constructing on the said piece of land a dwelling house [+][to suit his particular needs and requirements] (hereinafter called "the said loan");

AND WHEREAS the said loan having been duly sanctioned, the Mortgagor has now applied for payment and has offered to execute the Mortgage as required by Rule 6(a) (ii) or the said Rules and in the manner hereinafter appearing AND WHEREAS under the said Rule 6(a) the loan is to be advanced and paid to the Mortgagor by three instalments of the amount, in the manner and subject to the conditions therein laid down that is to say the sum of Rupees . . . . . being the amount of the first instalment equivalent to 30 per cent of the said loan on or before the execution of these presents, the sum of Rs. . . . . being the amount of the 2nd instalment equivalent after the construction of the proposed dwelling house reaches the plinth level and the balance of Rs. . . . . being the amount of the last instalment of the said loan after the said construction reaches the roof level unless for any reason the power of sale provided hereinafter shall have become exercisable in the meanwhile.

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the said sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee before the execution of these presents as the first instalment of the said loan (the receipt whereof the Mortgagor doth hereby acknowledge) and in further consideration of the further sum (if any) not exceeding Rs. . . . . in the aggregate to be hereafter advanced as the second and the last instalments of the said loan subject to the fulfillment of the conditions on the part of the Mortgagor hereinafter contained (hereinafter called "the subsequent instalments of the said loan") the Mortgagor doth hereby

covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupees . . . . . and such further sums as may hereafter be paid by the Mortgagee to the Mortgagor pursuant to the hereinbefore recited agreement in that behalf within a period of . . . . . years from the . . . . . by . . . . . equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalments to be paid in the first week of . . . . . 19 . . . . . and the subsequent instalments in the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan from the dates of the respective advances until payment at the rate of . . . . . per cent per annum calculated in the manner prescribed under the said Rules such interest to be paid by . . . . . equal monthly instalments of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the day of (date of commencement of the repayment period) . . . . . 19 . . . . Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and for interest on its due date, then and in every such case the amount of such instalments of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased; Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. It is hereby agreed and declared that the Mortgagee shall not be under any obligation to advance any subsequent instalments of the said loan unless and until the Mortgagor shall produce to the Mortgagee adequate evidence to show that the construction of the said dwelling house has reached the stage prescribed under the said Rules.

3. It is hereby further agreed that if the full amount of the said loan shall not be advanced then the amount of each of the said monthly instalment of the repayment of principal and interest shall be proportionately reduced to such amount as may be determined by the Mortgagee. Provided, however, that if no subsequent instalment of the said loan is advanced then the date of the first instalment of repayment of the principal and interest and of the said monthly

instalments of accumulated interest shall be determined by the Mortgagee and shall be paid by the Mortgagor accordingly.

4. In further pursuance of the said Agreement and for the consideration aforesaid the Mortgagor doth hereby sub-demise unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling houses, out-houses, garages, stables, edifices, buildings, out-buildings, structures, yards, wells, paths, trees, plants, and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or any part thereof now or at anytime heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto AND TOGETHER also with all the right title interest claim and demand whatsoever of the Mortgagor into and upon the said piece of land and premises or any part thereof (hereinafter collectively referred to as the "Mortgaged premises") to hold the same unto the Mortgagee for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term, subject nevertheless to the proviso for redemption hereinafter contained.

5. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan (including the subsequent instalments of the loan if advanced) together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of and incidental to this Mortgage, the Mortgagee shall upon the request and at the costs charges and expenses of the Mortgagor convey and re-transfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum (including the subsequent instalments of the loan if advanced) or any instalment of repayment of the principal or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

6. The said loan (including the subsequent instalments of the loan if advanced) or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of repayment of the principal on its due date as and when it may become due and payable.

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided;

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a Receiver thereof be appointed.

(d) If the Mortgagors shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires from or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

7. As soon as the amount of the said loan (including the subsequent instalments of the loan if advanced) or the balance thereof shall become payable and the security enforceable under the last preceding clause the Mortgagee shall be entitled (without being bound to do so), to take possession of the mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

8. If default shall be made in repayment of the said loan (including the subsequent instalment of the said loan) or any part thereof on the days and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or for a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to re-sell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purposes aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

9. AND IT IS HEREBY AGREED AND DECLARED that whenever any instalment of repayment of the principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue Provided Always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

10. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) that the said lease granting the term of . . . . . years for which the said land is held by the Mortgagor is now a good, valid and effective lease that the same is in full force and has not been forfeited or surrendered and has not in anywise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein on the part of the Mortgagor or his precedessor-in-title as lessees have been duly paid, observed and performed up to the date hereof;

(b) that the Mortgagor will at all time so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid observed and performed all the rents covenants, conditions and agreements and will keep the Mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands if any to be incurred or sustained by the Mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of the said covenants, conditions or agreements or any of them;

(c) that the Mortgagor has now good right and full power to transfer convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the costs until the sale thereof, of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurance and acts for further or more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required;

(d) that the money secured by these presents shall be a first charge on the said mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

*[(d-1)that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(e) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writing of the Mortgagee;

(f) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(g) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours' notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(h) that the Mortgagor will duly and punctually pay, perform and observe all rents, rates, taxes, assessments, outgoing, covenants and obligations which are to be paid, observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever;

(i) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the Mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require;

(j) that in the event of the retirement or death before retirement of the Mortgagor the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the Service Rules applicable to him.

(k) that the Mortgagor shall utilise the amount of the said loan including subsequent instalments of loan (if advanced) for the construction of a dwelling house on the said piece of land and for no other purpose.

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure, situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yards or thereabouts and bearing Survey No . . . . . of . . . . . and bounded as follows that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED by

Shri . . . . . .

the abovenamed Mortgagor

in the presence of-

1.

2.

(To be Registered.)

+ **Substituted by Notification dated 10.2.1964.**

* **Inserted by Notification dated 28.9.1984.**

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Form "B-B-2"

(See rule 6 and Note 1 to Rule 7)

Form of Mortgage for advance +[- - - - - - - - -] for enlarging living accommodation in an existing house for carrying out extraordinary or special repairs to an existing house.

THIS MORTGAGE made the . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Mortgagor) of . . . . . (Town or village of residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the Mortgagor" which expression shall, unless the context does not so admit, include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS under and by virtue of a Lease dated the . . . . . day of . . . . . 19 . . . . . the Mortgagor is possessed of and otherwise well and sufficiently entitled to the piece of land more particularly described in the Schedule hereunder written together with the Dwelling House and other structures standing thereon for residue now unexpired of the term of . . . . . years to be computed from the . . . . . day of . . . . . 19 . . . . subject to the payment of the rent and performance

of the covenants on part of the Mortgagor as a lessee reserved and contained in the said Lease. AND WHEREAS the Mortgagor has applied under Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA./ 1058/8350/VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof of addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set- forth herein) for a loan of Rs. . . . . for [+][- - - - - - - - -] enlarging living accommodation/in carrying out extraordinary/special repairs to the said dwelling house thereinafter called "the said Loan") AND WHEREAS the said loan having been duly sanctioned, the Mortgagor has now applied for payment and has offered to execute the Mortgage as required by rule 6 of the said rules in the manner hereinafter appearing.

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the said sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee before the execution of these presents, (the receipt whereof the Mortgagor doth hereby acknowledge) the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupees . . . . . within a period of . . . . . years from the . . . . . by . . . . . equal monthly instalments of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalments to be paid in the first week of . . . . . 19 . . . and the subsequent instalments in the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan from the dates of the respective advances until payment at the rate of . . . . . per cent per annum calculated and in the manner provided in the said rules such interest to be paid by equal monthly instalment of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the (Date of commencement of repayment of the loan) day of . . . . . 19 . . . Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its

due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. In further pursuance of the said Agreement and for the consideration aforesaid the Mortgagor doth hereby sub-demise upto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling house, out-houses, garages, stables, edifices, buildings, out-buildings, structures, yards, well, paths, trees, plants and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or in part thereof now or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto and TOGETHER also with all the right, title, interest, claim and demand whatsoever of the Mortgagor into and upon the said piece of land and premises or any part thereof (hereinafter collectively referred to as the "Mortgaged premises") to hold the same unto the Mortgagee for all the residue now unexpired of the said term of years granted by the said Lease except the last day of the said term, subject nevertheless to the proviso for redemption hereinafter contained.

3. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of and incidental to this Mortgage, the Mortgagee shall upon the request and at the costs, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum or any instalment thereof or interest thereon or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

4. The said loan or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of principal on its due date as and when it may become due and payable.

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a Receiver thereof be appointed.

(d) If the Mortgagor shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires from or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

5. As soon as the amount of the said loan or the balance thereof shall become payable and the security enforceable under the last preceding clause the Mortgagee shall be entitled (without being bound to do so) to take possession of the mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

6. If default shall be made in repayment of the said loan or any part thereof on the days and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or for a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purpose aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or

from being concerned to see the application or being answerable for loss or misapplication thereof.

7. Whenever any instalment of principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue Provided always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

8. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) that the said Lease granting the term of . . . . . year (s) for which the said land is held by the Mortgagor is now a good, valid and effective lease that the same is in full force and has not been forfeited or surrendered and has not in anywise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein on the part of the Mortgagor or his predecessors-in-title as lessees have been duly paid, observed and performed upto the date hereof;

(b) that the Mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform all the rents, covenants, conditions and agreements and will keep the Mortgagee indemnified against all actions, proceedings, cost, charges, claims and demands if any to be incurred or sustained by the Mortgagee by reason of the non-payment of the said rents of the non-observance or non-performance of the said covenants, conditions or agreements or any of them:

(c) that the Mortgagor has now good right and full power to transfer, convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the costs until the sale whereof, of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further and more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required;

(d) that the moneys secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by Mortgagor:

*[d-1] that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(e) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writing of the Mortgagee;

(f) that the Mortgagor will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(g) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or polices of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours' notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(h) that the Mortgagor will duly and punctually pay, perform and observe all rents, rates, taxes, assessments outgoings, covenants and

obligations which are to be paid, observed or performed by the Mortgagor in respect of the Mortgaged premise or otherwise howsoever;

(i) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or person as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require;

(j) that in the event of the retirement or death before retirement of the Mortgagor the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the Service Rules applicable to him;

[1][(k) that the Mortgagor shall utilise the amount of the said loan within a period of two months from the date hereof for the purpose for which it is sanctioned, viz. in enlarging living accommodation, in carrying out extraordinary/special repairs, to the dwelling house and for no other purpose whatsoever and shall produce to the Mortgagee before the expiration of he said period all vouchers and other evidence in support of such utilisation.]

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule Above referred To

ALL THAT piece of land of the . . . . . Tenure with the dwelling house thereon situated at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yards or thereabouts and bearing survey No. . . . . , of . . . . . and bounded as follows that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED by

Shri . . . . . .

the abovenamed Mortgagor in the presence of-

(To be registered.)

+ **Deleted by Notification dated 3-3-1971.**

* **Inserted by Notification dated 28-9-1984.**

1. **Substituted by Notification dated 3.03.1971.**

Form "B-B-3"

[See rule 6(e) and Note 1 to Rule 7]

Form of Mortgage for advance for purchase of ready-built house on lease-hold land

THIS MORTGAGE made the . . . . . , date of . . . . . one thousand nine hundred and . . . . . BETWEEN . . . . . (Full name of the Mortgagor) of . . . . . (Town or village of residence) holding the post of . . . . . (Description of the post held) (hereinafter called "the Mortgagor" which expression shall unless the context does not so admit, include his heirs executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns) of the other part.

WHEREAS by an Agreement, dated the . . . . . day of . . . . . 19 . . . . and made-between the Mortgagor therein referred to as "the Borrower" of the one part and the Mortgagee of the other part in consideration of the sum of Rs. . . . . paid by the Mortgagee to the Mortgagor for the purchase of already built dwelling house [1][to suit his particular needs and requirements] (hereafter called "the said loan") the Mortgagor agreed to purchase the piece of land described in the Schedule thereto together the dwelling house and other structures standing thereon and to execute a mortgage

in respect thereof in favour of the Mortgagee in the form prescribed under Rule 6 of the Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA. 1058/8530/VII, dated the 28th July 1962 (hereinafter referred to as "the said rule" which expression shall where the context so admits include any amendment thereof or addition thereto, in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth therein), AND WHEREAS the Mortgagor has completed the purchase of the said piece of land together with the dwelling and other structures standing thereon.

WHEREAS under and by virtue of a lease, dated the . . . . . day of . . . . . 19 . . . . . and the deed of assignment dated the . . . . . day of . . . . . 19 . . . . . the Mortgagor is possessed of and otherwise well and sufficiently entitled to the said piece of land for the residue now unexpired of the term of . . . . . years to be computed from the . . . . . day of . . . . . 19 . . . . subject to the payment of the rent and the performance of the covenants on part of the Mortgagor as a lessee reserved and contained in the said Lease.

NOW THIS MORTGAGE WITNESSETH that in pursuance of the said Agreement and in consideration of the sum of Rupees . . . . . paid to the Mortgagor by the Mortgagee at the time of the execution of the said recited Agreement (the receipt whereof the Mortgagor doth hereby acknowledge) the Mortgagor doth hereby covenant with the Mortgagee that the Mortgagor shall repay to the Mortgagee the said sum of Rupees . . . . . within a period of . . . . . years from the . . . . . by equal monthly instalment of Rs. . . . . each to be paid in the first week of each calendar month the first of such instalment to be paid in the first week of . . . . . 19 . . . . . and the subsequent instalment on the corresponding first week of each succeeding calendar month and after the Mortgagor has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Mortgagor shall pay to the Mortgagee within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan from the dates of the respective advances until payment at the rate of . . . . . per cent per annum to be calculated in the manner provided in the said Rules such interest to be paid by equal monthly instalments of Rs. . . . . each to the extent that the entire loan and interest thereon shall

be repaid within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . . Provided, however, that if the Mortgagor shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall also be proportionately increased. Provided further that nothing herein contained shall prejudice the exercise by the Mortgagor of the power of sale on the happening of the events hereinafter mentioned.

2. In further pursuance of the said agreement and for the consideration aforesaid the Mortgagor doth hereby sub-demise unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER WITH all and singular, the dwelling houses, out-house, garages, stables, edifices, buildings, out-buildings, structures, yards, wells, paths, trees, plants and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or any part thereof now or at any time heretofore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto AND TOGETHER also with all the right, title, interest, claim and demand whatsoever of the Mortgagor into and upon the said piece of land and premises or in part thereof (hereinafter collectively referred to as the "mortgaged premises") to hold the same unto the Mortgagee for all the residue now unexpired of the said term of . . . . . years granted by the said Lease except the last day of the said term, subject nevertheless to the proviso for redemption hereinafter contained.

3. It is hereby agreed and declared that if the Mortgagor shall duly comply with the terms on which the said loan has been granted and shall duly repay the amount of the said loan together with interest thereon and shall pay all costs, charges and expenses of the Mortgagee of and incidental to this Mortgage, the Mortgagee shall upon the request and at the costs, charges and expenses of the Mortgagor convey and retransfer the mortgaged premises unto the Mortgagor or as he may direct and in the meantime and until default be made by the Mortgagor in payment of the said principal sum or any instalment thereof or interest thereon or any part thereof the Mortgagor shall remain in the possession and enjoyment of the mortgaged premises.

4. The said loan or any balance thereof and all other moneys due for the time being under these presents shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Mortgagor shall fail to pay any instalment of principal on the respective due date as and when it may become due and payable.

(b) If the Mortgagor shall make default in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied or enforced upon any part of the mortgaged premises or a Receiver thereof be appointed.

(d) If the Mortgagor shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Mortgagor dies or retires from or ceases to be in the service of the Mortgagee.

(f) If the Mortgagor is adjudicated insolvent.

5. As soon as the amount of the said loan or the balance thereof shall become payable and the security enforceable under the last preceding clause the Mortgagee shall be entitled (without being bound to do so), to take possession of the Mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without any interruption or disturbance by the Mortgagor or any other person whatsoever claiming under the Mortgagor.

6. If defaults shall be made in repayment of the said loan or any part thereof on the days and in the manner aforesaid or if the security security hereby constituted become enforceable in each and any of the events mentioned in the last preceding clause the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or for a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect

compositions and for the purpose aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other money paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or misapplication thereof.

7. Whenever any instalment of principal or interest or any other sum due and payable by the Mortgagor under these presents shall be in arrears the same may be recoverable from the Mortgagor in the same manner as an arrear of land revenue: Provided always that this clause shall not affect other rights, powers and remedies of the Mortgagee.

8. The Mortgagor doth hereby covenant with the Mortgagee as follows:-

(a) that the said Lease granting the term of . . . . . years for which the said land is held by the Mortgagor is now a good, valid and effective lease that the same is in full force and has not been forfeited or surrendered and has not in anywise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein on the part of the Mortgagor or his predecessors-in-title as lessees thereof have been duly paid, observed and performed upto the date thereof;

(b) that the Mortgagor will at all times so long as money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the rents covenants, conditions and agreements and will keep the Mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands if any to be incurred or sustained by the Mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of the said covenants, conditions or agreements or any of them;

(c) that the Mortgagor has now good right and full power to transfer, convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrances and that the Mortgagor and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the costs until the sale thereof of the Mortgagor and afterwards of the person or persons requiring the same execute and do all such assurance and acts

for further and more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required;

(d) that the moneys secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Mortgagor;

*[(d-1)that if the mortgagor covenants to create a second mortgage in favour of any other recognised financial institution, he shall not do so without obtaining the prior permission of the mortgagee and on the consent being given, the draft of the second mortgage shall be submitted to the mortgagee for approval;]

(e) that the Mortgagor shall not let out the mortgaged premises without the previous consent in writing of the Mortgagee;

(f) that the Mortgagor will maintain and keep in a good substantial state of repairs and condition the mortgaged premises;

(g) that the Mortgagor will keep the said mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Mortgagor under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Mortgagor in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving 24 hours' notice to the Mortgagor to insure and keep insured the mortgaged premises to their full insurable value and the Mortgagor will on demand repay the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(h) that the Mortgagor will duly and punctually pay, perform and observe all rents, rates, taxes, assessments, outgoings, covenants and obligations which are to be paid, observed or performed by the Mortgagor in respect of the mortgaged premises or otherwise howsoever:

(i) that the Mortgagor will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Mortgagor to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for he purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require.

(j) that in the event of the retirement or death before retirement of the Mortgagor, the Mortgagee will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Mortgagor under the Service Rules applicable to him.

IN WITNESS WHEREOF the Mortgagor has set his hand hereto the day and year first above written.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub- District of . . . . . District . . . . . containing by admeasurement . . . . . Survey No . . . . . of . . . . . and bounded as follows that is to say:-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED by
Shri . . . . . .

the abovenamed Mortgagor
in the presence of-
1.
2.
(To be registered.)

+. **Substituted by Notification dated 10-2-1964.**

*. **Inserted by Notification dated 28-9-1984.**

Form "C"

(See rule 8)

(Form of Surety Bond to be executed by a permanent Government Servant or any other solvent surety)

KNOW ALL MEN BY THESE PRESENTS that . . . . . (Full name of the Surety) Inhabitant of . . . . . (Town or village of residence) in the District of . . . . . holding the permanent post of . . . . . (Description of the post held) in the . . . . . (hereinafter called "the Surely") is held and firmly bound unto THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of MAHARASHTRA (hereinafter called "the Government", which expression shall unless the context otherwise admits include its successors and assigns) in the sum of Rs. . . . . (Rupees . . . . . only) to be paid to the Government with interest in the manner hereinafter prescribed FOR WHICH PAYMENT to be well and truly made the Surety doth bind himself, his heirs, executors, administrators and representatives firmly by these presents.

IN WITNESS WHEREOF the Surety hath set his hand this . . . . . day of . . . . . one thousand nine hundred and . . . . . .

WHEREAS . . . . . (Full name of the Borrower) Inhabitant of . . . . . (Town or village of residence) in the District of . . . . . (Name of the District) at present employed as a temporary (Description of the post) in the . . . . . (Name of the Office or Department)(hereinafter called "Borrower") applied for a loan of Rs. . . . . (Rupees . . . . . only) for . . . . . (hereinafter called "the said loan") and the said loan was sanctioned subject to the Maharashtra Government Servants House Building Advance Rules, 1962 framed by the Government under Government Notification,

Finance Department, No. HBA. 1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein).

AND WHEREAS by an agreement/mortgage dated the . . . . . day of . . . . . 19 . . . . . the Borrower has undertaken to repay the said loan and interest by the instalments, at the rate and in the manner set out in the said Agreement/Mortgage AND WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the Borrower the Surety has agreed to execute the above bond with such condition as is hereunder written.

NOW THE CONDITION OF THIS OBLIGATION is such that if the said Borrower shall duly and regularly pay or cause to be paid to the Government the amount of the said loan with interest thereon by the instalments at the rate and in the manner set out in the said Agreement/Mortgage until the said loan of . . . . . Rs. . . . . (Rupees . . . . . only) and interest shall be duly paid, then this Bond shall be void, otherwise the same shall be and remain in full force and valid BUT SO NEVERTHELESS that if Borrower shall die or become insolvent or at any time cease to be in the service of the Government or commit the breach of any of the conditions or provisions contained in the said Agreement/Mortgage the whole or so much of the principal sum of the said loan with interest thereon as shall have then remained unpaid shall immediately become due and payable to the Government and recoverable from the Surety together with all further interest at the same rate as arrears of land revenue in one instalment by virtue of this Bond. AND IT IS HEREBY AGREED AND DECLARED that the obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said Borrower and that for the purpose of its enforcement the liability undertaken by the Surety hereunder shall be construed as joint and several liability along with the liability of the Borrower under the said Agreement/Mortgage.

IN WITNESS WHEREOF Shri . . . . . the abovenamed Surety has set hand hereto the day and year first hereunder written.

SIGNED AND DELIVERED by

Shri . . . . . .

the abovenamed Surety
in the presence of-
1.
2.

Form 'D'

(See note to rule 9)

Form of Reconveyance in respect of a House-building Advances Mortgage

THIS RECONVEYANCE made the . . . . . day of . . . . . 19 . . . . . BETWEEN THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra (hereinafter called "the Government") of the one part and (*) . . . . . of (+) . . . . . holding the post of (#) . . . . . (hereinafter called "the Mortgagor") of the other part is supplemental to an Indenture of Mortgage, dated the . . . . . day of . . . . . 19 . . . . . and made BETWEEN the Mortgagor of the one part and the Government of the other part and registered at . . . . . in Book . . . . . , Volume . . . . . pages . . . . . to . . . . . at No. . . . . on . . . . . (hereinafter called "the Principal Indenture") WHEREAS all moneys due and owing on the security of the Principal Indenture have been fully paid and satisfied and the Government has accordingly at the request of the Mortgagor agreed to execute such reconveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained.

NOW THIS RECONVEYANCE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Government doth hereby retransfer, reconvey, reassign and assure unto the Mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land more particularly described in the Schedule hereunder written together with the dwelling-house and out-houses, garages, stables, edifices, buildings, out-buildings, structures, yards, wells, paths, trees and plants thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE with their rights, easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates, rights, title, interest, property, claim and demand whatsoever of the Government into, out of or upon the said premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted, assigned

and reconveyed unto and to the use of the Mortgagor, his heirs, executors, administrators and assigns for ever free and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for, or in respect of, the said moneys or any part thereof, or for, or in respect of, the PRINCIPAL INDENTURE or of anything relating to the premises AND the Government hereby covenants with the mortgagor his heirs, executors, administrators and assigns that Government has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be impeached, incumbered or affected in title, estate or otherwise howsoever.

IN WITNESS WHEREOF Shri . . . . . hath set his hand and the seal of his office for and on behalf of the Governor of Maharashtra.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate, lying and being at . . . . . in the Registration Sub-District of . . . . . district . . . . . containing by admeasurement . . . . . square feet/yards or thereabout and bearing Survey No. . . . . of . . . . . and bounded as follows that is to say:-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED, SEALED AND DELIVERED by

Shri . . . . . .

for and on behalf of the

Governor of Maharashtra in the presence of-

1.

2.

* **Full name of the Borrower.**

\+ **Town or village of residence.**

\# **Description of the post held.**

- - - - - - - -

Form 'E'

(See rule 15)

(Letter intimating to the Insurance Company, the interest of the Governor of Maharashtra, in the insurance policies concerning the Mortgaged House)

From .....

To .....

(through the Head of Department/Accountant General, Bombay).

Dear Sir,

I am to inform you that the Governor of Maharashtra is interested in the House Insurance Policy No. ....., secured in your Company and to request that you will kindly insert a clause to the following effect in the policy.

It is hereby declared and agreed that Shri ..... (owner of the House hereinafter referred to as the insured in the Schedule to this policy) has mortgaged the House to the Governor of Maharashtra as security for an advance received and it is further declared and agreed that the Governor is interested in any monies which but for the endorsement is payable to the said Shri .... (the insured under this policy) in respect of loss or damage by fire, flood, lightning, riots and civil commotion and such monies shall be paid to the Governor of Maharashtra as long as he is the Mortgagee of the House and a receipt passed by a duly authorised cfficer of the Government of Maharashtra shall be valid discharge to thc Company in respect of such monies.

Save as by this endorsement expressly agreed, nothing herein shall modify or affect the rights or liabilities of the insured or the Company respectively under or in connection with the policy or any term, provision or condition thereof.

Yours faithfully,

Place .....

Date .....

Forwarded. The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place . . . . . .
Date . . . . . .

Head of Department/Accountant-
General, Bombay.

Form 'F'

[See rule 16(1)]

Form of Surety Bond to be executed by the Co-operative Society where that land is taken on lease from the Society.

KNOW ALL MEN BY THESE PRESENTS that a Co-operative Society registered under the Bombay Co-operative Societies Act, 1925 [$] . . . . . Act . . . . . having its registered office at . . . . . in the . . . . . (hereinafter called "the Surety") is held and firmly bound unto THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra (hereinafter called "the Government" which expression shall unless the context otherwise admit include his successors and assigns) in the sum of Rs. . . . . (Rupees . . . . . only) to be paid to the Government FOR WHICH PAYMENT to be well and truely made the Surety doth hereby bind itself and its successor or successors in business firmly by these presents.

IN WITNESS WHEREOF the Surety hath caused to set its seal this . . . . . day of . . . . . one thousand nine hundred and . . . . . .

WHEREAS (*) . . . . . an inhabitant of (+) . . . . . in the District of . . . . . at present holding the post of (#) . . . . . in the . . . . . (hereinafter called "the Borower") applied for a loan of Rs. . . . . (Rupees . . . . . only) for . . . . . (hereinafter called "the said loan") and the said loan has been sanctioned subject to the Maharashtra Government Servants House Building Advance Rules, 1962 framed by the Government under Government Notification, Finance Department, No. HBA. 1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on

the date hereof and shall be deemed to form part of these presents as if the same were set-forth herein), AND WHEREAS by the Mortgage, dated the ..... day of ..... 19 .... the Borrower has undertaken to repay the said loan and interest by the instalments, at the rate and in the manner set out in the said Mortgage. AND WHEREAS in consideration of the Government having agreed to grant the said loan to the Borrower the Surety has agreed to execute this bond with such condition as is hereunder written.

NOW THE CONDITION OF THIS OBLIGATION is such that if the said Borrower shall duly and regularly pay or cause to be paid to the Government the amount of the said loan with interest thereon by the instalments at the rate and in the manner set out in the said Mortgage until the said loan of Rs. ..... (Rupees ..... only)and interest shall be duly paid, then this bond shall be void, otherwise the same shall be and remain in full force and valid. BUT SO NEVERTHELESS that if the Borrower shall die or become insolvent or at any time retires from or cease to be in the service of the Government or commit the breach of any condition or provisions contained in the said mortgage, the whole or so much of the principal sum of Rs. ..... or such lesser sum as shall have then remained unpaid by the Borrower shall immediately become due and payable to the Government and shall, without prejudice to the other remedies of the Government be recoverable from the Surety together with full interest at the same rate as arrears of land revenue in one instalment by virtue of this bond. AND IT IS HEREBY FURTHER AGREED AND DECLARED that the obligation undertaken by the Surety hereunder shall not be discharged or in any way affected by any extension of time or any other indulgence granted by the Government to the said Borrower and that for the purpose of enforcement the liability undertaken by the Surety hereunder shall be construed as joint and several liability along with the liability of the Borrower under the said Mortgage.

Signed, Sealed with the Seal of the
Society and Delivered by-

Shri .....
Chairman of the Society,
the abovenamed Surety in the presence of-

1.

2.

$ Here insert the title of the relevant Act if the society is not registered under the Bombay Act and strike out reference to the Bombay Act.

* Full name of the Borrower.

+ Town or Village of residence.

Description of the post held.

Form 'G'

[See rule 16(2)]

Form of Money-Bond to be executed by a Government servant who is a member of a Co-operative Society and the house is to be constructed through the agency of such Society

AN AGREEMENT made the ..... day of ..... One thousand nine hundred and ..... BETWEEN *..... ..... of+ .... holding the post of # .... (hereinafter called "the Borrower", which expression shall unless the context does not so admit include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra (hereinafter called "the Government") of the other part.

WHEREAS under and by virtue of a $\frac{\textit{Lease}}{\textit{Deed of Transfer}}$ dated the ..... day of ..... 19 ..... executed by ..... Society Ltd. a Society registered under the $\frac{\textit{Bombay Co-operative Societies Act, 1925}}{\$.....\textit{Act}}$ (hereinafter called "the Society" which expression shall, unless the context does not so admit, include, its successor or successors in business and assigns) the Borrower is possessed of and otherwise well and sufficiently entitled to the piece of land situate at ..... in the Registration District of ..... Sub-District ..... containing by admeasurement ..... square $Eroman {yards over feet} and bearing Survey No. ..... of ..... and bounded as follows viz. on the North by ..... on the South by ..... on the East by ..... and on the West by ..... (hereinafter called "the said land") for the residue now unexpired of the term of ..... years to

be computed from the ..... day of ..... 19 ..... subject to the payment of the monthly/yearly rent of Rs. ..... and subject also to the performance and observance of the covenants and conditions reserved and contained in the said Lease/Deed of Transfer.

AND WHEREAS the Borrower has applied under the Maharashtra Government Servants House Building Advance Rules, framed by the Government under Government Notification, Finance Department, No. HBA, 1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said rules", which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were setforth herein), for a loan of Rs. ..... for the purpose of constructing a dwelling house on the said land (hereinafter called "the said loan").

AND WHEREAS the said loan having been duly sanctioned the Borrower has applied for payment of the sanctioned amount of the loan and offered to execute the agreement in the manner hereinafter contained.

NOW THIS AGREEMENT WITNESSETH that in consideration of the sum of Rupees ..... paid by the Government to the Borrower as the amount of the said loan (the receipt of which the Borrower hereby acknowledges) and in consideration of the premises the Borrower hereby agrees as follows:-

(1) To repay to the Government the said amount of the said loan and interest thereon at ..... per cent, per annum calculated and in the manner provided in the said Rules by monthly deductions from his salary and hereby authorises the Government to make such deductions without the necessity of any further consent of the Borrower;

(2) within one month from the date of these presents to invest the entire amount of the said loan in the purchase of shares/debentures of the said Society for the purpose of being utilised by the said Society in building dwelling house on the said land and if the actual price of he shares/debentures required for the purpose is less than the said amount of the said loan to repay the difference to the Government forthwith;

(3) Not to transfer or in any way deal with the shares/debentures in any manner without the previous consent of the Government and if so required by the Government to hand the same to the Government along with properly signed blank transfer forms as security for the said loan.

(4) If the borrower fails to purchase the said shares/debentures within one month from the date of these presents or if the said Society goes into liquidation or commits the breach of any of the agreement on its part in the Surety Bond executed by the Society in favour of the Government or if the Borrower commits the breach of any of the obligations undertaken by the Borrower hereunder or becomes insolvent or retires from or ceases to be in the service of Government or dies, the entire amount of the said loan and all outstanding amount and interest thereon shall immediately become due and payable and the Borrower shall forth with repay the same to the Government on demand; and

(5) all moneys due and payable under or by virtue of these presents shall be recoverable from the Borrower as an arrear of land revenue provided that nothing contained in this clause shall affect any other remedies of the Government against the Borrower.

(6) that in the event of the retirement or death before retirement of the Borrower the Government will be entitled to recover the entire balance of the said loan remaining unpaid at the time of such retirement or death with interest thereon from the gratuity that may be sanctioned to the Borrower under the Service Rules applicable to him.

IN WITNESS WHEREOF the Borrower has set his hand hereto the day and year first above written.

SIGNED AND DELIVERED by
Shri .....
the abovenamed Borrower in the presence of-

1.

2.

Form 'G-1'

[See rule 16 (3)]

Form of Agreement to be executed by a Government Servant who is a member of a Co-operative Society in respect of an advance for purchase of a flat in a building owned by such Society.

AN AGREEMENT made the ..... day of ..... One thousand nine hundred and ..... BETWEEN (*) ..... OF (+) .... holding the post of (#) .....(hereinafter called "the Borrower" which expression shall unless the context does not so admit include his heirs, executors and legal representatives) of the one part AND THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra (hereinafter called "the Government)" of the other part;

WHEREAS the Borrower has applied under the Maharashtra Government Servants House Building Advance Rules, 1962 framed by the Government under Government Notification, Finance Department No. HBA. 1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said Rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein) for a loan of Rs. ..... (hereinafter called "the said loan") for the purpose of purchase of a residential flat in the building $\frac{\text{proposed to be constructed}}{\text{constructed}}$ by the ..... Society Ltd., a Co-operative Society registered under the Bombay Co-operative Societies Act, 1925 having its registered Office at ..... (hereinafter called "the Society") on the piece of land situate at ..... and more particularly described in the Schedule hereunder written;

AND WHEREAS the said loan having been duly sanctioned the Borrower has applied for payment of the sanctioned amount of the loan and offered to execute the Agreement as required by Rule 16(3) of the said Rules in the manner hereinafter contained.

NOW THIS AGREEMENT WITNESSETH that in consideration of the sum of Rupees ..... paid by the Government to the Borrower as the amount of the said loan (the receipt of which the Borrower hereby acknowledges)

the Borrower hereby covenants with the Government that the Borrower shall pay to the Government the said sum of Rupees . . . . . within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . . by . . . . . equal monthly instalments of Rs. . . . . each payable in the first week of each calendar month, the first of such instalments to be paid in the first week of . . . . . 19 . . . . .and the subsequent instalments in the corresponding week of each succeeding calendar month and after the Borrower has paid the principal amount of the said loan in regular instalments as hereinbefore provided, the Borrower shall pay to the Government within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan until payment, at the rate of . . . . . per cent per annum calculated in the manner provided in the said Rules such interest to be paid by . . . . . equal monthly instalments of Rs. . . . . each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . PROVIDED, however, that if the Borrower shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall be proportionately increased. PROVIDED FURTHER that nothing herein contained shall be construed as relaxation of the Borrower's obligation to duly and punctually pay the said instalments of principal and interest on their respective due dates or otherwise prejudice any right or remedy of the Government provided hereinafter in that behalf.

2. The Government shall have the absolute right and full liberty to deduct every month from the Borrower's salary the amount of monthly instalments in repayment of the said loan and interest as provided in the said Rules and for the purposes aforesaid the Borrower hereby irrecovably authorises the Mortgagee to make such deductions without the necessity of any further consent or concurrence of the Borrower.

3. The said loan or the unpaid balance thereof and all other moneys due for the time being under these presents shall become immediately payable in each and every of the following events:-

(a) If the Borrower shall fail to pay any instalment of repayment of principal on its due date as and when it may become due and payable.

(b) If the Borrower shall default in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied upon any property of the Borrower or a Receiver thereof be appointed.

(d) If the Borrower shall commit breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Borrower dies or retires from or ceases to be in the service of the Government.

(f) If the Borrower is adjudicated insolvent.

(g) If Guarantee Bond furnished by the Borrower guaranteeing and securing the due repayment of the said loan and interest is rendered infructuous or the security thereby furnished is destroyed or depreciated in value.

(h) If the Guarantor commits breach of any of the covenants, conditions or provisions on its part contained in the said Guarantee Bond.

4. Whenever any instalment of repayment of the principal or interest or any other sum due and payable by the Borrower under these presents shall be in arrears, the Government shall be entitled to recover the same in the same manner as an arrear of land revenue PROVIDED ALWAYS that this clause shall not affect other rights, powers and remedies of the Government.

5. The Borrower shall-

(a) within one month from the date of these presents utilise the entire amount of the said loan in the purchase of a residential flat in the building proposed to be constructed/constructed by the Society on the piece of land described in the Schedule hereunder written and in the purchase of such shares and debentures of the Society as may be required to be purchased as qualification for membership of the said Society and shall produce to the Government all the requisite documents of title concerning the completion of the purchase of the said flat as also the shares/debentures required to be purchased as qualification;

(b) if the actual price of the said flat and shares/debentures required to be purchased as aforesaid is less than the amount of the said loan, repay the balance to the Government forthwith;

(c) not transfer, assign, underlet the said flat or any interest therein or part with the possession thereof or transfer or otherwise alienate the said shares/debentures without the previous consent of the Government;

(d) so long as the said loan and interest or any part thereof is outstanding and if so required by the Government to hand over the said shares/debentures to the Government along with properly signed blank transfer forms as further security for the said loan.

6. In the event of the retirement or death before retirement of the Borrower, the Government will be entitled to recover the entire unpaid balance of the said loan remaining unpaid at the time of such retirement or death and all unpaid interest thereon from the gratuity that may be sanctioned to the Borrower under the Service Rules applicable to him.

IN WITNESS WHEREOF the Borrower has set his hand hereto the day and year first above written.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yards or thereabouts and bearing Survey No. . . . . of . . . . . and bounded as follows, that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED BY

Shri/Shrimati . . . . . .

the abovenamed Borrower

in the presence of-

1.

2.

---

[1][Form 'G-2'

[See rules 16(3) and 16-A(3)]

Form of Agreement to be executed by a Government Servant who is a member of a Co-operative Housing Society and to whom an advance for purchase of a flat in a building to be constructed by such Society has been sanctioned.

AN AGREEMENT made the ..... day of ..... one thousand nine hundred and ..... BETWEEN(*) ..... of (+) ..... holding he post of (#) ..... (hereinafter referred to as "the Borrower" which expression shall unless the context does not so admit include his heirs, executors and administrators) of the one part AND THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra (hereinafter referred to as "the Government") of the other part;

WHEREAS the Borrower has applied under the Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Government under Government Notification, Finance Department No. HBA. 1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said Rules") (which expression shall unless the context does not so admit include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein) for a loan of Rs. ..... (hereinafter referred to as "the said loan") to enable him/her to purchase residential flat in the building proposed to be constructed by the .... Society Ltd., a Co-operative Housing Society registered under the $\frac{\text{Bombay Co - operative Societies Act, 1925}}{\text{Maharashtra Co - operative Societies Act, 1960,}}$ and having its registered office at .... (hereinafter referred to as "the Society") on the piece of land situate at ..... and more particularly described in the Schedule hereunder written;

AND WHEREAS the application of the Borrower for the said loan having been duly sanctioned, the Borrower has now applied for payment to him/her of the sum of Rs. ..... being the amount of he first instalment equivalent to 25 per cent, of the said loan and has offered to execute the prescribed agreement as required by Rule 16-A(3)(i) of the said Rules being in fact these presents.

NOW THIS AGREEMENT WITNESSETH that in consideration of the sum of Rupees . . . . . paid by the Government to the Borrower as the first instalment of the said loan (the receipt of which the Borrower hereby acknowledges) and in further consideration of the further sums (if any) not exceeding Rs. . . . . in the agregate to be hereof lent and advanced as the second, third and fourth instalment of the said loan subject to the fulfillment of the terms and conditions on the part of the Borrower hereinafter contained (hereinafter referred to as "the subsequent instalments of the said loan") the Borrower hereby covenants with the Government that the Borrower shall repay to the Government the said sum of Rupees . . . . . and such further sums as may hereafter be paid by the Government to the Borrower pursuant to the hereinbefore recited agreement in that behalf within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . by . . . . . equal monthly instalments of Rs. . . . . each payable in the first week of each calendar month, the first of such instalments to be paid in the first week of . . . . . 19 . . . . .and the subsequent instalments in the corresponding week of each succeeding calendar month and after the Borrower has paid the said principal amount of the said loan in regular instalments as hereinbefore provided, the Borrower shall pay to the Government within a further period of . . . . . years thereafter the amount of interest on the diminishing balances of the said loan from the respective date of advance of each instalment of the said loan until payment at the rate of . . . . . per cent. per annum calculated in the manner provided in the said rules such interest to be paid by . . . . . equal monthly instalments of Rs. . . . . , each to the intent that the entire loan and interest thereon shall be repaid within a period of . . . . . years from the . . . . . day of . . . . . 19 . . . . PROVIDED however, that if the Borrower shall fail to pay any instalment of principal and/or interest on its due date, then and in every such case the amount of such instalment of principal or interest so in arrears shall bear such higher rate of interest as may be prescribed under the said Rules and the amount of each instalment of interest shall be proportionately increased. PROVIDED FURTHER that nothing herein contained shall be construed as relaxation of the Borrower's obligation to duly and punctually pay the said instalments of principal and interest on their respective due dates or otherwise prejudice any right or remedy of the Government herein provided in that behalf.

2. It is hereby agreed and declared that Government shall not be under any obligation to advance any subsequent instalments of the said loan unless and until the Borrower shall within . . . . . days from payment of the first instalment of the said loan produce to the Government adequate evidence to show:

(i) that the Society's title to the said land is in order and the Society executes a guarantee bond in any of the Forms H-1 to H-4 appended to the said Rules, in which event a sum equal to 25 per cent of the said loan shall be paid to the Borrower;

(ii) that construction of the multi-storeyed building on the said land has reached plinth level in which event a sum equal to 40 per cent of the said loan shall be paid to the Borrower; and

(iii) that the construction of the multi-storeyed building has reached roof level in which event the balance amount equivalent to 10 per cent of the said loan shall be paid to the Borrower.

3. It is hereby further agreed that if the full amount of the said loan shall not be advanced then the amount of each of the said monthly instalments of repayment of the principal and interest shall be proportionately reduced to such amount as may be determined by the Government:

Provided, however, that if no subsequent instalemnt of the said loan is advanced then the date of the first instalment of repayment of the principal amount of the said monthly instalments of accumulated interest shall be determined by the Government and shall be paid by the Borrower accordingly.

4. The Government shall have the absolute right and full liberty to deduct every month from the Borrower's salary the amount of monthly instalment of repayment of the said loan or the amount that may have been advanced to the Borrower hereunder and interest as provided in the said Rules and for the purposes aforesaid the Borrower hereby irrevocably authorises the Government to make such deductions without the necessity of any further consent or concurrence of the Borrower.

5. The said loan or the unpaid balance thereof and all other moneys due for the time being under these presents shall become immediately payable in each and every of the following events:-

(a) If the Borrower shall fail to pay any instalment of repayment of principal on its due date as and when it becomes due and payable.

(b) If the Borrower shall make defaults in payment of any instalment of interest on its due date as hereinbefore provided.

(c) If any distress or execution shall be levied upon any property of the Borrower or a Receiver thereof be appointed.

(d) If the Borrower shall commit a breach of any one of the covenants or provisions herein contained and on his part to be observed and performed.

(e) If the Borrower dies or retires from or ceases to be in the service of the Government.

(f) If the Borrower is adjudicated insolvent.

(g) If Guarantee Bond furnished by the Borrower guaranteeing and securing the due repayment of the said loan and interest is rendered infructuous or the security thereby furnished is destroyed or depreciated in value.

(h) If the Guarantor commits a breach of any of the covenants, conditions or provisions on its part contained in the said Guarantee Bond.

6. Whenever any instalment of repayment of the principal or interest or any other sum due and payable by the Borrower under these presents shall be in arrears, Government shall be entitled to recover the same in the same manner as an arrear of land revenue PROVIDED ALWAYS, that this clause shall not affect any other rights, powers and remedies of the Government.

7. The Borrower shall,-

(a) within one month from the date of disbursement of the respective instalments of the said loan utilise the amount thereof towards payment of the purchase price of a residential flat in the multi-storeyed building *proposed to be constructed* by the Society on the piece of land described in the Schedule hereunder written and in purchase of such shares and debentures of the Society as may be required to be purchased as qualification for membership of the said

Society and shall produce to the Government all the requisite documents of title concerning the completion of the purchase of the said flat as also shares/debentures required to be purchased as qualification; within . . . . . .

(b) if the actual price of the said flat and shares or debentures required to be purchased as aforesaid is less than the amount of the said loan, repay the balance to the Government forthwith;

(c) not to transfer, assign, mortgage, lease the said flat or any interest therein or in any manner whatsoever part with possession thereof or transfer or otherwise alienate the said shares or debentures without the previous consent in writing of the Government.

(d) so long as the said loan and interest or any part thereof is outstanding and if so required by the Government hand over the said shares or debenturs to the Government along with properly signed blank transfer forms as further security for the said loan.

8. In the event of the retirement or death before retirement of the Borrower, the Government will be entitled to recover the entire unpaid balance of the said loan remaining unpaid at the time of such retirement or death and all unpaid interest thereon from the gratuity that may be sanctioned to the Borrower under the Service Rules applicable to him.

IN WITNESS WHEREOF the Borrower has set his hand hereto the day and year first hereinabove written.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square metres (. . . . . square feet/yard) or thereabouts and bearing Survey No. . . . . of . . . . . and bounded as follows, that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED by

Shri/Shrimati/Kumari . . . . . .

. . . . . .

the abovenamed Borrower in the presence of-

(1) . . . . . .

(2) . . . . . .

(*) Full name of the Borrower.

(+) Town or Village of residence.

(#) Description of the post held.

$ Date of commencement of the period of repayment.

1. Inserted by Notification dated 22-4-1971.

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[1][Form G-3

(See rule 16-B)

KNOW ALL MEN BY THESE PRESENTS THAT I, ... Son of . . . . . (hereinafter referred to as "the Bounden") am held and firmly bound unto the Governor of Maharashtra exercising executive power of the Government of the State of Maharashtra (hereinafter referred to as "the Government") in the sum of Rs. . . . . with interest to be paid to the Government for which payment well and truly to be made I bind myself, my heirs, executors, administrators and legal representatives by these presents.

Signed the . . . . . day of . . . . . 19 . . .

WHEREAS THE Bounden applied to the Government for a loan of Rs. . . . . (hereinafter referred to as "the said" loan) for the purpose of purchase of a residential flat in the building known as . . . . . and situate at . . . . . and more particularly described in the Schedule hereunder written which has been duly sanctioned by the Government on the terms and conditions *inter alia* that the Bounden do execute in favour of the Government a bond in the manner hereinafter contained.

NOW THIS BOND IS CONDITIONED TO BE VOID if the Bounden-

(a) duly pays to the Government the said sum of Rupees . . . . . together with interest at the rate of . . . . . per cent per annum from the date of advance of loan till repayment within a period

of* . . . . . years from the date of advance thereof by the Government to the Bounden the principal amount to be paid by . . . . . equal monthly instalments of Rs. . . . . each payable in the first week of each calendar month, the first of such instalments to be paid in the first week of the calendar month, next after the payment of the loan and the subsequent instalments to be paid in the first week of each and every succeeding calendar month thereafter and after the principal amount of the said loan has been paid in regular instalments as hereinbefore provided and the amount of interest on the diminishing balances of the said loan until payment at the rate of . . . . . per cent per annum to be paid by . . . . . equal monthly instalments of Rs. . . . . each in the first week of each calendar month to the intent that the said entire loan and interest thereon as aforesaid shall be repaid within a period of . . . . . years as aforesaid from the date of advance thereof by the Government to the Bounden.

(b) duly pays to the Government forthwith on demand the amount then due and payable by him/her in respect of the said loan and interest;

Provided, however, that if the Bounden fails to pay any instalment of principal and/or interest on its due date as aforesaid then and in every such case the Bounden pays interest at a higher rate of . . . . . per cent per annum on the amount of such instalment of principal or interest so in arrears and the amount of each of the said instalments of interest shall be proportionately increased PROVIDED FURTHER that the last mentioned provision shall not prejudice any other right or remedy of the Government.

Otherwise the same shall remain in full force and effect.

IT IS HEREBY AGREED as follows:-

1. Notwithstanding anything hereinbefore contained the whole of the said sum of Rs. . . . . (Rupees . . . . .) together with interest at the said rate on the diminishing balances as aforesaid shall forthwith become due and payable by the Bounden to the Government and the Government shall be entitled to demand and recover the same from the Bounden immediately on the happening of any one of the following events that is to say:-

(a) If the Bounden fails within one month from the date of receipt by him/her of the amount of the said loan to utilise the same towards payment of the purchase price of a residential flat No. . . . . on the . . . . . floor of the building known as . . . . . and situate at . . . . . and more particularly described in the Schedule hereunder written.

(b) If the actual price of the said flat to be purchased as aforesaid is less than the amount of the said loan and the Bounden fails to forthwith repay the excess to the Government.

(c) If the Bounden transfers, assigns, underlets the said flat or any interest therein or parts with possession thereof without the previous consent in writing of the Government.

(d) If the bounden fails to pay any instalment of principal on its due date as and when it may become due and payable.

(e) If the Bounden makes default in payment of any instalment of interest on its due date as hereinabove provided.

(f) If any distress or execution shall be levied upon any property of the Bounden or a receiver thereof be appointed.

(g) If the Bounden commits a breach of any one of the terms covenants and provisions of the Agreement with the Builder and/or the Society in respect of the said flat and on his part to be observed and performed.

(h) If the Bounden dies or retires from or ceases to be in the service of the Government.

(i) If the Bounden presents a petition for being adjudged insolvent or is adjudicated insolvent.

2. Government may deduct every month from the Bounden's salary the amount of monthly instalment and appropriate the same towards the said monthly instalments in repayment of principal and interest and for the purposes aforesaid the Bounden hereby irrevocably authorises the Government to make such deductions without the necessity of any further consent or concurrence of the Bounden.

3. In the event of the retirement or death before retirement of the Bounden Government will be entitled to recover the entire unpaid balance of the said loan and/or interest remaining unpaid at the time of such retirement or death from the amount of gratuity, if any, that may be sanctioned to the Bounden under the service rules applicable to him.

4. Without prejudice to any other rights and remedies of the Government the whole of the sum payable by the Bounden to the Government hereunder or the unpaid balance thereof may be recovered by the Government from the Bounden as and by way of arrears of land revenue.

IN WITNESS WHEREOF the Bounden above mentioned has hereto set his hand the day and year first hereinabove written.

The Schedule Above Referred To.

(Description of Property)

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub-District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yards or thereabouts and bearing Survey No. . . . . of and bounded as follows, that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED AND DELIVERED BY-
SHRI . . . . . .
THE BOUNDEN WITHINNAMED
IN THE PRESENCE OF-

1. . . . . .

2. . . . . .

1. Inserted by Notification dated 1-3-1972.

*** Specify total period i.e. period for repayment of loan and interest.**

Form G-4

(See rule 16-B)

Surety Bond

WE (1) . . . . . of . . . . . (2) . . . . . .of . . . . . (Department etc.) do hereby declare ourselves sureties for . . . . . (hereinafter referred to as "the Bounden" and do hereby guarantee that the Bounden shall do and perform all that he has undertaken to do and perform under the Bond dated the . . . . . day of . . . . . 19 . . . . .executed by him in favour of the Governor of Maharashtra a complete copy whereof is here to annexed and do hereby jointly and each of us severally bind ourselves our respective heirs, executors and administrators to pay to the Governor of Maharashtra (hereinafter referred to as "the Government") the sum of 'Rs. . . . . (in words Rupees . . . . .) being the amount due and payable by the Bounden under the said bond or such sum as the Government shall deem to be sufficient to cover any loss or damage to Government may sustain by reason of default of the Bounden together with interest thereon at the rate of . . . . . per cent per annum till payment. And we do hereby jointly and each of us severally further agree that the Government may without prejudice to any other rights and remedies recover from us the said sum as arrears of land revenue. And we do hereby jointly and each of us severally further agree that any forbearance in enforcement of the said Bond or any other indulgence shown to the Bounden or any variation of the terms of the said Bond or any time given to the Bounden or any other conditions or circumstances under which in law a surety would be discharged will not discharge us from our liability to pay the said sum and for the purpose of enforcement of this Bond our liability under this Bond will be as principal debtors and joint and several with that of the Bounden.

Dated this . . . . . day of . . . . . 19 . . . . . .

Signed by the abovenamed surety

Shri . . . . . .

In the presence of-

1. . . . . .

2. . . . . .

Signed by the abovenamed surety

Shri . . . . . .

In the presence of -

1. . . . . .

2. . . . . .

*** Specify the amount mentioned in the Bond.**

Form 'H'

[See rule 16(2)]

Security Bond to be executed by the Society when the advance is made to its member for the construction of a house through its agency.

KNOW ALL MEN BY THESE PRESENTS that the Co-operative Society, registered under the Bombay Co-operative Societies Act, 1925 /+ . . . . . Act, and having its registered office at . . . . . (hereinafter referred to as "the said Society" which expression shall unless the contexst does not so admit, include its successor or successors in business) is held and firmly bound unto THE GOVERNOR OF MAHARASHTRA exercising the executive power of the Government of the State of Maharashtra (hereinafter called "The Government" which expression shall, unless the context does not so admit, include his successors and assigns) in the sum of Rs. . . . . (Rupees . . . . . only) to be paid to the Government FOR WHICH PAYMENT to be well and duly made, the Society doth hereby bind itself firmly by these presents.

IN WITNESS WHEREOF the Society hath caused its seal to be affixed hereto this . . . . . day of . . . . . 19 . . .

WHEREAS . . . . . a member of the said Society (hereinafter called "the Borrower") applied for a loan of Rs. . . . . (Rupees . . . . . only) for the purpose of constructing a dwelling house [1][to suit his particular needs and requirements] on the piece of land more particularly described in the schedule hereunder written held by him under a lease/ a deed of transfer, dated the . . . . . from the said Society (hereinafter referred to as "the said land")

AND WHEREAS the said loan has been sanctioned subject to the provisions contained in the Maharashtra Government Servants House Building Advance Rules, 1962 framed by the Government under Government Notification, Finance Department, No. HBA. 1058/8530/VII, dated 28th July 1962 (hereinafter referred to as "the said rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein.)

AND WHEREAS by an Agreement dated the . . . . . day of . . . . . 19. . . . . executed by the Borrower in favour of the Government, the Borrower has undertaken to repay the said loan and interest by the instalments, at the rate and in the manner set out in the said Agreement.

AND WHEREAS in consideration of the Government having agreed to grant the said loan to the Borrower the Society has agreed to execute this bond with such conditions as is hereunder written.

AND WHEREAS by a Mortgage, dated the . . . . . day of . . . . . 19. . . . executed by the Borrower in favour of the Society the Borrower has transferred all his interest in the said land to the Society subject to the proviso for redemption therein contained to enable the Society to execute this Bond.

AND WHEREAS the said Society has agreed to accept the position of Surety for the due repayment by the said . . . . . of the said sum of Rs. . . . . (Rupees . . . . .), together with interest as aforesaid, to the extent of its interest in the said land and the buildings, fittings and fixtures thereon or any part thereof.

AND WHEREAS the Society has agreed that so long as the said loan and interest or any part thereof is outstanding the Society shall not sell, mortgage, assign, transfer or otherwise alienate the said land and the buildings, fittings and fixtures thereon or any part thereof.

Now the condition of the above-written obligation is that if the said . . . . . shall repay the said sum of Rupees . . . . . (Rupees . . . . .) to the Government together with interest thereon as aforesaid by the deduction of monthly instalments of the salary of the said . . . . . as in the said rules sanctioned or by any other means

whatsoever THEN the above-written obligation shall be void and of no effect, otherwise it shall remain in full force and valid BUT SO NEVERTHELESS that if the surety shall commit a breach of any of the agreement hereinabove recited or if the Borrower shall die or become insolvent at any time retire from or cease to be in service of the Government or commit the breach of any condition or provision contained in the said Agreement the said sum of Rs. . . . . or such lesser sum as shall have then remained unpaid by the Borrower shall immediately become due and payable to the Government and shall without prejudice to the other remedies of the Government be recoverable from the Society together with interest at the same rate as arrear of land revenue in one instalment by virtue of this Bond AND IT IS HEREBY FURTHER AGREED AND DECLARED that the obligation undertaken by the Society hereunder shall not be discharged or in any way affected by any extension of time or other indulgence granted by the Government to the Borrower and that for the purpose of its enforcement the liability undertaken by the Society hereunder shall be construed as a joint and several liability along with the liability of the Borrower under the said Agreement.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub- District of . . . . . District containing by admeasurement . . . . . square feet yards or thereabout and bearing Survey No. . . . . of . . . . . and bounded as follows that is to say:-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

Signed and Sealed with the Seal
of the society . . . . . .
in the presence of-

1.

2.

who have set their respective hands
hereto in the presence of-

1.

2.

+ **Here enter the title of the relevant Act, if the Society is not registered under the Bombay Act and strike out reference to the Bombay Act,**

1. Substituted by Notification dated 10-2-1964.

Form 'H-1'

[1][See rules 16(3) and 16A(3)]

Form of Guarantee Bond by a Co-operative Society for advance to its member creating [1][a first mortgage on its land hereditaments and premises (where land is freehold)]

THIS DEED made the ..... day of ..... One thousand nine hundred and ..... BETWEEN ..... Limited (full name of the Society), a Co- operative Society registered under the Bombay Co-operative Societies Act, 1925, having its registered Office at ..... (hereinafter called "the Society" which expression shall, unless the context does not so admit, include its successor or successors-in-business) of the first part SHRI/SHRIMATI ..... (full name of the Government Servant) of ..... (Town or village of residence) holding the post of ..... (description of the post) (hereinafter called "the Borrower" which expression shall unless the context does not so admit, include his/her heirs, executors and legal representatives) of the second part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns) of the third part;

WHEREAS the Society is absolutely seized and possessed of and otherwise well and sufficiently entitled to the piece of land particularly described in the Schedule hereunder written;

AND WHEREAS the Society [1][*proposes to construct / **has constructed] on the said piece of land a building comprising of several residential flats for providing accommodation to its members;

AND WHEREAS the Borrower has applied under Maharashtra Government Servants Housing Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA/1058/8530/VII, dated the 28th July 1962 (hereinafter referred to as "the said Rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set forth herein) for a loan of Rs. . . . . for purchase of a residential flat in the building [1][*proposed to be constructed / **constructed] by the Society on the said piece of land;

AND WHEREAS the Society is willing to admit the Borrower as its member and sell one residential flat in the building [1][*to be construct / **constructed] by it on the said piece of land;

AND WHEREAS the said loan has been duly sanctioned on condition that the Borrower shall execute in favour of the Mortgagee an Agreement as required by Rule [1][+16(3)/16A(3) of the said Rules and the Society shall guarantee and secure the due repayment of the said loan by a first mortage of the said piece of land described in the Schedule hereunder written together with the building thereon as required by the [1][said Rule and +16(3)/16A(3) of the said Rules;]

AND WHEREAS the Borrower has before the execution of these presents duly executed in favour of the Society an Agreement (hereinafter called "the said Agreement") and has requested the Society to execute the Guarantee Bond which the Society has agreed to do in the manner hereinafter appearing.

NOW THIS DEED WITNESSETH that in consideration of the premises the Society hereby guarantees and covenants with the Mortgagee that the Borrower shall duly and punctually pay to the Mortgagee the amount of the said loan and interest thereon by the instalments on the days and in the manner provided for payment in the said Agreement and shall duly observe and perform the agreements and covenants on the part of the Borrower in the said Agreement appearing and contained and in the event of any default on the part of the Borrower the Society shall forthwith on demand pay to the Mortgagee the amount of the said loan and interest thereon in the manner provided in the said Agreement and the said Rules for repayment of the said loan.

2. In further consideration of the premises the Society doth hereby transfer convey and assure unto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling houses, out-houses, garages, stables, edifices, buildings, out-buildings, structures, yards, wells, paths, trees, plants and all other appurtenances to the said piece of land and premises belonging or in anywise appurtaining or with the same or any part hereof now or at any time heretobefore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto: AND TOGETHER also with all the right, title, interest, claim and demand whatsoever of the Society into and upon the said piece of land and premises or any part thereof (hereinafter collectively referred to as "the Mortgaged premises") TO HAVE AND TO HOLD the same unto and to the use of the Mortgagee absolutely subject to the proviso for redemption hereinafter contained.

3. IT IS HEREBY AGREED AND DECLARED that if the Borrower or the Society shall duly repay the amount of the said loan together with interest thereon and all costs, charges and expenses of the Mortgagee of and incidental to this Guarantee Bond, the Mortgagee shall upon the request and at the cost, charges and expenses of the Society convey and retransfer the mortgaged premises unto the Society or as it may direct and in the meantime and until default be made by the Borrower or the Society in payment, the Society shall remain in the possession and enjoyment of the Mortgaged premises.

4. The said loan or any unpaid balance thereof and all other moneys due for the time being under the said Bond shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events:-

(a) If the Borrower shall fail to pay any instalment for repayment of principal or interest on its due date as and when the same may become due and payable.

(b) If any distress or execution shall be levied or enforced upon any part of the Mortgaged premises or a Receiver thereof be appointed.

(c) If the Society or the Borrower shall commit breach of any one of the covenants or provisions herein or in the said Agreement contained and on their respective part to be observed and performed.

(d) If the Borrower dies or retires from or ceases to be in the service of the Mortgagee.

(e) If the Borrower is adjudicated insolvent.

(f) If the Society passes resolution for being wound up or is ordered to be wound up.

5. As soon as the amount of the said loan or the unpaid balance thereof shall become payable and the security enforceable under the last preceding clause, the Mortgagee shall be entitled (without being bound to do so) to take possession of the Mortgaged premises and quietly to hold and enjoy the same and receive the income and profits thereof without interruption or disturbance by the Society or any other person whatsoever claiming under the Society.

6. If default shall be made in payment of the said loan or any part thereof on the day and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the preceding clause 4 hereof the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the Mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned thereby and with full power to compromise and effect compositions and for the purposes aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from being concerned to see the application or being answerable for loss or mis-application thereof.

7. AND IT IS HEREBY AGREED AND DECLARED that whenever any instalment of repayment of the principal or interest or any other sum due and payable by the Society under these presents shall be in arrears, the same may be recoverable from the Society in the same manner as an arrear of land revenue PROVIDED ALWAYS that this clause shall not affect other rights, powers and remedies of the Mortgagee.

8. The Mortgagee shall be at liberty without thereby affecting any of the Mortgage's rights hereunder, at any time-

(a) to give time to the Borrower;

(b) to forbear to enforce payment of the said loan or the interest or any part thereof or otherwise vary the provisions of the said Agreement executed by the Borrower in favour of the Mortgagee;

(c) to accept or release security or securities, if any, now held or to be held by the Mortgagee;

(d) to compound or make any arrangement with the Borrower and as between the Mortgagee and the Society the mortgaged premises shall be the principal security and the Society shall be the Principal Debtor for payment of the said loan and interest hereby secured.

9. The Society doth hereby covenant with the Mortgagee as follows:-

(a) That the Society has now good right and full power to transfer, convey and assure the mortgaged premises hereinbefore expressed to be hereby transferred, conveyed and assured as aforesaid free from all claims, liens and encumbrance and that the Society and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the cost until the sale thereof, of the Society and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further or more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required;

(b) that the moneys secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Society;

(c) that the Society shall not let out the mortgaged premises or any part thereof without the previous consent in writing of the Mortgagee;

(d) that the Society will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises;

(e) that the Society will keep the mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their

full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee, the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the Society under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Society in insuring or keeping the mortgaged premises insured as aforesaid then and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving twenty-four hours' notice to the Society to insure and keep insured the mortgaged premises to their full insurable value and the Society will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgagee with interest at the rate and in the manner aforesaid from the time the same respectively, shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises;

(f) that the Society will duly and punctually pay, perform and observe all rates, taxes, assessments, outgoings, covenants and obligations which are to be paid, observed or performed by the Society in respect of the mortgaged premises or otherwise howsoever;

(g) that the Society will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Society to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require.

IN WITNESS WHEREOF the Chairman and two members of the Managing Committee of . . . . . Society Limited have set their respective hands and set the Seal of the Society hereto and Shri . . . . . Shrimati . . . . . has set his/her hand hereto the day and year first above written.

The Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate at . . . . . in the Registration Sub- District of . . . . . District . . . . . containing by admeasurement . . . . . square feet/yard or thereabouts and bearing Survey No . . . . . of . . . . . and bounded as follows, that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

SIGNED, SEALED AND DELIVERED
by Shri . . . . . .
Chairman, and Shri . . . . . .
and Shri . . . . . .
two members of the Managing Committee of
. . . . . .
. . . . . .
Society Limited pursuant to resolution of
the Managing Committee of the . . . . . .
. . . . . Society, dated the
in the presence of-

1.

2.

SIGNED AND DELIVERED by
Shri/Shrimati . . . . . .
the abovenamed Borrower in the presence of-

1.

2.

(To be registered.)

[2][* To be retained if the bond is under rule 16-A(3).

** To be retained if the bond is under rule 16(3)

[2][+ Strick out which is not applicable.]

1. Substituted by Notification dated 22.4.1971.

2. Inserted, ibid

Form 'H-2'

[1][See rules 16(3) and 16-A (3)]

Form of Guarantee Bond by a Co-operative Society for advance to its member creating further charge [1][on its land hereditaments and premises (where land is free hold)]

THIS DEED made this ..... day of ..... One thousand nine hundred and ..... BETWEEN .... LIMITED (full name of the Society) a Cooperative Society registered under the Bombay Co-operative Societies Act, 1925 having its registered Office at ..... (hereinafter called "the Society" which expression shall, unless the context does not so admit, include its successor or successors-in-business) of the first part, SHRI/SHRIMATI ..... (full name of the Government Servant) of ..... (Town or village of residence) ..... holding the post of ..... (description of the post) (hereinafter called "the Borrower" which expression shall unless the context does not so admit, include his/her heirs, executors and legal representatives) of the second part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors, and assigns) of the third part;

WHEREAS the Society is absolutely seized and possessed of and otherwise well and sufficiently entitled to the piece of land particularly described in the first Schedule hereunder written;

AND WHEREAS the Society [1][* *proposes to construct* / ** *has constructed*] on the said piece of land a building comprising of several residential flats for providing accommodation to its members;

AND WHEREAS the Borrower has applied under Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No. HBA/1058/8530/VII, dated 28th July 1962 (hereinafter referred to as "the said

Rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were setforth herein), for a loan of Rs. . . . . for purchase of a residential flat in the building [1][*proposed to be constructed / **constructed] by the society on the said piece of land;

AND WHEREAS the Society is willing to admit the Borrower as its member and sell one residential flat in the building [1][*to be constructed / **constructed] by it on the said piece of ladn;

AND WHEREAS by a Deed the date / various Deeds dates and other particulars whereof are set out in the Second Schedule hereunder written the Society has guaranteed repayment of similar loans advanced by the Mortgagee to other Government Servants who are members of the Society and such repayment has been secured by a first mortgage / first mortgage and charge on the said piece of land described in the First Schedule hereunder written and the building thereon;

AND WHEREAS *the amount of the said previous loans / a subs* tan *tial part of the amount of the said previous loans* guaranteed and secured under the earlier Deeds particularised in the Second Schedule hereunder written is still due and owing to the Mortgagee;

AND WHEREAS the said loan has been duly sanctioned on condition that the Borrower shall execute in favour of the Mortgagee an Agreement as required by Rule [1][+16(3)/16A(3)] of the said Rules and the Society shall guarantee and secure the due repayment of the said loan by a further charge on the said piece of land described in the First Schedule hereunder written together with the building thereon as required by the [1][said Rule and +16(3)/16A(3) of the said Rules;]

AND WHEREAS the Borrower has before the execution of these presents duly executed in favour of the Society an Agreement (hereinafter called "the said Agreement") and has requested the Society to execute the Guarantee Bond which the Society has agreed to do in the manner hereinafter appearing;

NOW THIS DEED WITNESSETH that in consideration of the premises the Society hereby guarantees and covenants with the Mortgagee that the Borrower shall duly and punctually pay to the Mortgagee the amount of the said loan and interest thereon by the instalments on the days and in the manner provided for payment in the said Agreement and shall duly observe and perform the agreements and covenants on the part of the Borrower in the said Agreement appearing and contained and in the event of any default on the part of the Borrower the Society shall forthwith on demand pay to the Mortgagee the amount of the said loan and interest thereon in the manner provided in the said Agreement and the said Rules for repayment of the said loan.

2. It is hereby agreed and declared that the said piece of land described in the First Schedule hereinunder written and the building at any time standing thereon comprised in and mortgaged, charged or otherwise assured by the various Deeds/Deed of Guarantee particularised in the Second Schedule hereunder written shall stand charged with and remain as Security for re-payment to the Mortgagee not only of the said previous loans thereby secured and the interest thereon but also of the said further loan of Rupees . . . . . advanced or proposed to be advanced to the Borrower aforesaid and the interest for the same pursuant to the foregoing Guarantee and covenant in that behalf and shall not be redeemed or redeemable until all the said loans and interest thereon shall be duly paid and satisfied AND further that the power of sale and all other powers and provisions contained in the said Deed/Deeds particularised in the Second Schedule hereunder written for realising and securing the repayment to the Mortgagee of the said previous loans and the interest thereon shall extend to the said further loan of Rs. . . . . and the interest thereon and be available for realising and securing re-payment of the same.

IN WITNESS WHEREOF the Chairman and two members of the Managing Committee of . . . . . Society Limited have set there respective hands and set the Seal of the Society hereto and Shri . . . . . /Shrimati . . . . . has set his/her hand hereto the day and year first above written.

The First Schedule Above Referred To

ALL THAT piece of land of the . . . . . Tenure situate at. . . . . in the Registration Sub-District of . . . . . District. . . . . containing by

admeasurement. . . . . square feet/ yards or thereabouts and bearing Survey No. . . . . of and bounded as follows, that is to say-

on or towards the East by . . . . . .

on or towards the West by . . . . . .

on or towards the North by . . . . . .

on or towards the South by . . . . . .

The Second Schedule Referred To

Particulars of the $\frac{Deed}{Deeds}$ of Guarantee executed by the Society for securing repayment of similar loans previously advanced to its other members.

Serial No.	Date of the Deed	Name of the Borrower	Amount of the loan	Place of registration	No. of registration	Date of registration
1	2	3	4	5	6	7

Signed Sealed And Delivered
by Shri. . . . . .
Chairman, and
Shri. . . . . .
and Shri. . . . . .
two members of the Managing Committee
of . . . . . Society
Ltd., pursuant to resolution of the
Managing Committee of the . . . . . .Society
dated the . . . . . .
in the presence of-

1.

2.

Signed And Delivered by
Shri/ Shrimati. . . . . .
the above- named borrower in the
presence of-

1.

2.

(To be registered)

[2][*to be retained if bond is under rule 16A(3).

** To be retained if bond is under rule 16(3).

[2][+Strike out which is not applicable].

1. Substituted by Notification dated 22-4-71

2. Inserted, ibid.

Form 'H - 3'

[(See rules 16 (3) and 16 A (3)]

Form of Guarantee Bond by a Co-operative Society for advance to its members creating [1][a first mortgage by sub- demise] on lease hold land, [2][hereditaments and premises]

THIS DEED made the . . . . . day of . . . . . .One thousand nine hundred and . . . . . Between. . . . . LIMITED (Full name of the Society) a Co-operative Society registered under the Bombay Co-operative Societies Act, 1925, having its registered Office at. . . . . .(hereinafter called "the Society" which expression shall, unless the context does so admit, include its successor or successors-in business) of the first part, Shri/ Shrimati. . . . . (Full name of the Government Servant) of. . . . . (Town or village of residence). . . . . holding the post of. . . . . (description of the post) (hereinafter called "the Borrower" which expression shall unless the context does not so admit include his/her heirs, executors and legal representatives) of the second part And THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall, unless the context does not so admit, include his successors and assigns of the third part.

Whereas under and by virtue of a Lease dated the. . . . . day of . . . . . 19. . . . expressed to be made between . . . . of the one part and the

Society of the other part, the Society is possessed of and otherwise well and sufficiently entitled to the piece of land more particularly described in the Schedule hereunder written for the residue now unexpired of the terms of . . . . years to be computed from the (date of the sanction of the loan). . . . . day of. . . . . 19. . . subject to the payment of the rent and the performance of the covenants on part of the Society as a lessee, reserved and contained in the said Lease ;

AND WHEREAS the Society $\frac{^{1}[*\textit{proposes to construct}}{**\textit{has constructed}]}$ on the said piece of land a building comprising of several residential flats for providing accommodation to its members :

AND WHEREAS the Borrower has applied under Maharashtra Government Servants House Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance Department, No.HBA/1058/8530-VII, dated the 28th July 1962 (hereinafter referred to as "the said Rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set- forth herein), for a loan of Rupees. . . . . .for purchase of a residential flat in the building $\frac{^{1}[*\textit{proposed to be constructed}}{**\textit{constructed}]}$ by the Society on the said piece of land ;

And Whereas the Society is willing to admit the Borrower as its member and sell one residential flat in the building $\frac{^{1}[*\textit{to be constructed}}{**\textit{constructed}]}$ by it on the said piece of land ;

AND WHEREAS the said loan has been duly sanctioned on condition that the Borrower shall execute in favour of the Mortgagee an Agreements as required by Rule [3][+16 (3)/ 16 A (3)] of the said Rules and the Society shall guarantee and secure the due payment of the said loan by a first mortgage of the said piece of land described in the Schedule hereunder written together with the building thereon as required by the [3][said Rule and +16 (3)/ 16 A (3) of the said Rules ;]

AND WHEREAS the Borrower has before the execution of these presents duly executed in favour of the Society an Agreement (hereinafter called "the said

Agreement") and has requested the Society to execute the Guarantee Bond which the Society has agreed to do in the manner hereinafter appearing.

NOW THIS DEED WITNESSETH that in consideration of the premises the Society hereby guarantees and covenants with the Mortgagee that the Borrower shall duly and punctually pay to the Mortgagee the amount of the said loan and interest thereon by the instalments on the days and in the manner provided for payment in the said Agreement and shall duly observe and perform the agreements and covenants on the part of the Borrower in the said Agreement appearing and contained and in the event of any default on the part of the Borrower the Society shall forthwith on demand pay to the Mortgagee the amount of the said loan and interest thereon in the manner provided in the said Agreement and the said Rules for repayment of the said loan.

2. In further consideration of the premises the Society doth hereby sub-demise upto the Mortgagee all that piece of land more particularly described in the Schedule hereunder written TOGETHER with all and singular the dwelling houses, out-houses, garages, stables, edifices, buildings, out-buildings, structure, yards, wells, path strees, plants and all other appurtenances to the said piece of land and premises belonging or in anywise appertaining or with the same or any part thereof now or at any time heretobefore usually held and occupied or enjoyed or reputed to belong to or be appurtenant thereto AND TOGETHER also with all the right, title, interest, claim and demand whatsoever of the Society into and upon the said piece of land and premises or any part thereof (hereinafter collectively referred to as " the mortgaged premises") TO HOLD the same unto the Mortgagee for all the residue now unexpired of the said term of . . . years granted by the said Lease except the last day of the said term subject to the proviso for redemption hereinafter contained.

3. IT IS HEREBY AGREED AND DECLARED that if the Borrower or the Society shall duly repay the amount of the said loan together with interest thereon and all costs, charges and expenses of the Mortgagee of and incidental to this Guarantee Bond, the Mortgagee shall upon the request and at the costs, charges and expenses of the Society convey and retransfer the mortgaged premises unto the Society or as it may direct and in the meantime and until default be made by the Borrower or the Society in payment, the Society shall remain in possession and enjoyment of the mortgaged premises.

4. The said loan or any unpaid balance thereof and all other moneys due for the time being under the said Bond Shall become immediately payable and the security hereby constituted shall become enforceable forthwith in each and every of the following events :-

(a) If the Borrower or the Society shall fail to pay any instalment for repayment of principal or interest on its due date as and when the same may become due and payable.

(b) If any distress or execution shall be levied or endorsed upon any part of the mortgaged premises or a Receiver thereof be appointed.

(c) If the Borrower or the Society shall commit breach of any one of the covenants or provisions herein or in the said Agreement contained and on their respective part to be observed and performed.

(d) If the Borrower dies or retires from or ceases to be in the service of the Mortgage.

(e) If the Borrower is adjudicated insolvent.

(f) If the Society passes resolution for being wound up or is ordered to be wound up.

5. As soon as the amount of the said loan or the balance thereof shall become payable and the security enforceable under the last preceding clause, the Mortgagee shall be entitled (without being bound to do so) to take possession of the mortgaged premises and to quietly hold and enjoy the same and receive the income and profits thereof without interruption or disturbance by the Society or any other person whatsoever claiming under the Society.

6. If default shall be made in payment of the said loan or any part thereof on the day and in the manner aforesaid or if the security hereby constituted become enforceable in each and any of the events mentioned in the preceding clause 4 hereof, the Mortgagee shall be entitled and shall have full power to sell without the intervention of the Court the mortgaged premises either by public auction or by private contract and either for a lump sum or a sum payable by instalments and may make such sale upon such terms and conditions including any special or other stipulations as to title, evidence or otherwise as the Mortgagee shall deem proper and the Mortgagee shall have full power to buy in or rescind or vary any contract for sale of all the mortgaged premises or any part thereof and to resell the same without being responsible for any loss which may be occasioned

thereby and with full power to compromise and effect compositions and for the purposes aforesaid the receipt of the Mortgagee for the purchase money of the properties sold and for any other moneys paid to the Mortgagee shall effectually discharge the purchaser or other person or persons paying the same therefrom or from concerned to see the application or being answerable for loss or misapplication thereof.

7. AND IT IS HEREBY AGREED AND DECLARED that whenever any instalment of repayment of the principal or interest of any other sum due and payable by the Society under these presents shall be in arrears, the same may be recoverable, from the Society in the same manner as an arrear of land revenue PROVIDED ALWAYS that this clause shall not affect other rights, powers and remedies of the Mortgagee.

8. The Mortgagee shall be at liberty without thereby affecting any of the Mortgagee's rights hereunder, at any time-

(a) to give time to the Borrower;

(b) to forbear to enforce payment of the said loan or the interest on any part thereof or otherwise vary the provisions of the said Agreement executed by the Borrower in favour of the Mortgagee ;

(c) to accept or release security or securities if any now or to be held by the Mortgagee ;

(d) to compound or make any arrangement with the Borrower and as between the Mortgagee and the Society the mortgaged premises shall be the principal security and the Society shall be the principal Debtor for payment of the said loan and interest hereby secured.

9. The Society doth hereby covenant with the Mortgagee as follows :-

(a) that the said Lease granting the term of. . . . years for which the said land is held by the Society is now a good, valid and effective lease that the same is in full force and has not been forfeited or surrendered and has not in anywise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein on the part of the Society or its predecessors-in-title as lessees have been duly paid, observed and performed upto the date hereof ;

(b) that the Society will at all time so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the rents, covenants, conditions and agreements and will keep the Mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands if any to be incurred or sustained by the Mortgagee by reason of the non- payment of the said rents or the non- observance or non- performance of the said covenants, conditions or agreements or any of them ;

(c) that the Society has now good right and full power to transfer, convey and assure the mortgaged premises hereinbefore expressed to be hereby assured as aforesaid free from all claims and encumbrances whatsoever and that the Society and every other person having or claiming any estate or interest in the mortgaged premises or any part thereof will at all times at the cost until the sale thereof, of the Society and afterwards of the person or persons requiring the same execute and do all such assurances and acts for further or more effectually assuring the mortgaged premises or any part thereof to the Mortgagee or to such other person as he may direct, as shall be reasonably required ;

(d) that the moneys secured by these presents shall be a first charge on the mortgaged premises and shall take precedence over all other moneys now due or which may hereinafter be borrowed by the Society ;

(e) that the Society shall not let out the mortgaged premises or any part thereof without the previous consent in writing of the Mortgagee ;

(f) that the Society will maintain and keep in a good substantial state of repairs and conditions the mortgaged premises ;

(g) that the Society will keep the said mortgaged premises insured against loss or damage by fire, flood, lightning, riots and civil commotion to their full insurable value with some insurance office to be approved by the Mortgagee and assign the policy in favour of the Mortgagee and will make all payments required for the purpose as and when the same become due and payable and will on demand produce to the Mortgagee the policy or policies of the insurance and the receipt or receipts for such payment and shall apply all moneys received by the

Society under any such insurance in making good any loss or damage to the mortgaged premises PROVIDED THAT if default shall be made by the Society in insuring or keeping the mortgaged premises insured as aforesaid when and so often as the same shall happen it shall be lawful (but not obligatory) for the Mortgagee on giving twentyfour hours' notice to the Society to insure and keep insured the mortgaged premises to their full insurable value and the Society will on demand repay to the Mortgagee every sum of money expended for that purpose by the Mortgage with interest at the rate and in the manner aforesaid from the time the same respectively shall have been so expended and that until such repayment the same shall be a first charge upon the mortgaged premises ;

(h) that the Society will duly and punctually pay, perform and observe all rents, rates, taxes, assessments, outgoings, covenants and obligations which are to be paid, observed or performed by the Society in respect of the mortgaged premises or otherwise howsoever ;

(i) that the Society will permit the Mortgagee or any person or persons authorised by him at any time and from time to time after reasonable notice to the Society to inspect and examine any part of the mortgaged premises and render them such assistance as may be required for any of the purposes aforesaid and will furnish to the Mortgagee or to such person or persons as he shall from time to time appoint for the purpose all such information relating to the mortgaged premises or any part thereof as he or they shall reasonably require.

IN WITNESS WHEREOF the Chairman and two members of the Managing Committee of. . . . . Society Limited have set their respective hands and set the Seal of the Society hereto and Shri/ Shrimati. . . . . has set his/ her hand hereto the day and year first above written.

The Schedule Above Referred To

All That piece of land of the. . . . . Tenure situate at. . . . . in the Registration Sub-District of. . . . . District. . . . . containing by admeasurement. . . . . square feet/yards or thereabouts and bearing Survey No. . . . . of. . . . . and. . . . . bounded as follows, that is to say-

on or towards the East by. . . . . .

on or towards the West by. . . . . .

on or towards the North by. . . . . .

on or towards the South by. . . . . .

SIGNED, SEALED AND DELIVERED BY

Shri. . . . . .

Chairman, and

Shri. . . . . .

and

Shri. . . . . .

two members of the Managing Committee

of the. . . . . .

society dated . . . . . .

in the presence of-

1.

2.

SIGNED AND DELIVERED BY

Shri/ Shrimati. . . . . .

the abovenamed Borrower in the presence of-

1.

2.

(To be registered.)

[2][* To be retained if the Bond is under Rule 16 A (3).

** To be retained if the Bond is under Rule 16 (3).]

[4][+ Strike out which is not applicable]

1 Substituted by Notification dated 22.4.1971.

2 Inserted, ibid.

3. Substituted by Notification dated 21.4.1972.

4. Inserted, ibid.

Form 'H- 4'

[1][See rules 16(3) and 16A(3)]

Form of Guarantee Bond by a Co-operative Society for advance to its member creating further charge [2][by sub-demise] on lease- hold land [2][hereditaments and premises]

THIS DEED made the. . . . . day of. . . . . one thousand nine hundred and. . . . . BETWEEN. . . . . LIMITED (full name of the Society), a Co-operative Society registered under the Bombay Co- operative Societies Act, 1925, having its registered office at. . . . . (hereinafter called "the Society" which expression shall, unless the context does not so admit, include its successor or successors-in-business) of the first part, Shri/ Shrimati. . . . . (full name of the Government Servant) of. . . . . .(Town or village of residence) holding the post of. . . . . .(description of the post) (hereinafter called "the Borrower" which expression shall unless the context does not so admit, include his/ her heirs, executors and legal representatives) of the second part AND THE GOVERNOR OF MAHARASHTRA (hereinafter referred to as "the Mortgagee" which expression shall unless the context does not so admit, include his successors and assigns) of the third part.

WHEREAS under and by virtue of a Lease dated the. . . . . day of 19. . . .expressed to be made between. . . . . of the one part and the Society of the other part, the Society is possessed of and otherwise well and sufficiently entitled to the piece of land more particularly described in the First Schedule hereunder written for the residue now unexpired of the term of. . . . . years to be computed from the (date of the sanction of the loan). . . . . day of. . . . 19. . . subject to the payment of the rent and the performance of the covenants on part of the Society as a, Lessee, reserved and contained in the said Lease ;

AND WHEREAS the Society [1][**proposes to construct* / ***has constructed*] on the said piece of land a building comprising of several residential flats for providing accommodation to its members ;

AND WHEREAS the Borrower has applied under Maharashtra Government Servants Housing Building Advance Rules, 1962, framed by the Mortgagee under Government Notification, Finance, Department, No.HBA/

1058/ 8530/ VII, dated the 28th July 1962 (hereinafter referred to as "the said Rules" which expression shall where the context so admits include any amendment thereof or addition thereto in force on the date hereof and shall be deemed to form part of these presents as if the same were set- forth herein), for a loan of Rs. . . . . for purchase of a residential flat in building [1][*proposed to be constructed / **constructed] by the Society on the said piece of land ;

AND WHEREAS the Society is willing to admit the Borrower as its member and sell one residential flat in the building [1][*to be constructed / **constructed] by it on the said piece of land ;

AND WHEREAS by a Deed / various Deeds date / dates and other particulars whereof are set out in the Second Schedule hereunder written the Society has guaranteed repayment of similar loans advance by the Mortgagee to other Government Servants who are members of the Society and such repayment has been secured by a first mortgage / first mortgage and charge on the said piece of land describing in the First Schedule hereunder written and the building thereon ;

AND WHEREAS the amount of the said previous loans / a substantial part of the amount of the said previous loans guaranteed and secured under the earlier Deeds particularised in the Second Schedule hereunder written is still due and owing to the Mortgagee ;

AND WHEREAS the said loan has been duly sanctioned on condition that the Borrower shall execute in favour of the Mortgagee an Agreement as required by Rule [3][+16(3)/ 16A(3)] of the said Rules and the Society shall guarantee and secure the due re-payment of the said loan by a further charge on the said piece of land described in the First Schedule hereunder written together with the building thereon as required by the [3][said Rule and +16(3)/ 16A(3) of the said Rules;]

AND WHEREAS the Borrower has before the execution of these presents duly executed in favour of the Society an Agreement (hereinafter called "the said

Agreement") has requested the Society to execute the Guarantee Boand which the Society has agreed to do in the manner hereinafter appearing.

NOW THIS DEED WITNESSETH that in consideration of the premises the Society hereby guarantees and covenants with the Mortgagee that the Borrower shall duly and punctually pay to the Mortgagee the amount of the said loan and interest thereon by the instalments on the days and in the manner provided for payment in the said Agreement and shall duly observe and perform the agreements and covenants on the part of the Borrower in the said Bond appearing and contained and in the event of any default on the part of the Borrower the Society shall forthwith on demand pay to the Mortgagee the amount of the said loan and interest thereon in the manner provided in the said Agreement and the said Rules for repayment of the said loan.

2. It is hereby agreed and declared that the said piece of land described in the First Schedule hereunder written and the building at any time standing thereon comprised in and mortgaged, charged or otherwise assured by the $\frac{Deed}{\text{var}ious\ Deeds}$ of Guarantee particularised in the Second Schedule hereunder written shall stand charged with and remain as security for re- payment to the Mortgagee not only of the said previous loans thereby secured and the interest thereon but also of the said further loan of Rupees. . . . . advanced or proposed to be advanced to the Borrower aforesaid and the interest for the same pursuant to the foregoing Guarantee and covenant in that behalf and shall not be redeemed or redeemable until all the said loans and interest thereon shall be duly paid and satisfied AND further that the power of sale and all other powers and provisions contained in the said $\frac{Deed}{Deeds}$ particularised in the Second Schedule hereunder written for realising and securing the re-payment to the Mortgagee of the said loans and the interest thereon shall extend to the said further loan of Rs. . . . . and the interest thereon and be available for realising and securing repayment of the same.

IN WITNESS WHEREOF the Chairman and two members of the Managing Committee of . . . . . Society Limited have set their respective hands and set the Seal of the Society hereto and Shri/ Shrimati. . . . . has set his/ her hand hereto the day and year first above written.

The First Schedule Above Referred to

All That piece of land of the. . . . . Tenure situate at. . . . in the Registration Sub- District of. . . . . District . . . . . containing by admeasurement. . . . . square yards or thereabouts and bearing Survey No. . . . of. . . . and bounded as follows, that is to say-

on or towards the East by. . . . . .

on or towards the West by. . . . . .

on or towards the North by. . . . . .

on or towards the South by. . . . . .

The Second Schedule Above Referred To

Particulars of the $\frac{Deed}{Deeds}$ *of Guarantee executed by the Society for securing repayment of similar loans previously advanced to its other members.*

Serial No.	Date of the Deed	Name of the Borrower	Amount of the loan	Place of registration	No. of registration	Date of registration
1	2	3	4	5	6	7

SIGNED, SEALED AND DELIVERED BY-
Shri . . . . . .
Chairman, and
Shri. . . . . and
Shri. . . . . .
two members of the Managing Committee
of. . . . . .
Society Limited pursuant to resolution
of the Managing Committee of
the. . . . . .Society
dated the. . . . . .
in the presence of-
1.
2.

SIGNED AND DELIVERED BY-
Shri/ Shrimati. . . . . .
the Borrower abovenamed in the
presence of-
1.
2.
(To be registered)

[2][* To be retained if bond is under rule 16 A (3).** To be retained if bond is under rule 16 (3).][2][+ Strike out which is not applicable.]

1 Substituted by Notification of 22.4.1971.

2 Inserted, ibid.

(Accompaniment to Government Notification, Finance Department, No.HBA-1058/8530/VII, dated the 28th July 1962)

- - - - - - -

Annexure I

[Please see Rule 3(d)]

Application Form for the grant of advance to Maharashtra Government Servants for building, etc. of Houses

1. (a) Name (in block letters).
   (b) Designation.
   (c) Scale Pay.
   (d) Present pay (excluding allowances but including dearness pay, if any)
2. (a) Department or office in which employed.
   (b) Administrative Department.
   (c) Station where posted.
3. Please state :

Whether you are a permanent Government servant and the length of service rendered under the Government	(a) Your permanent post if any, and the name of the office and Department concerned, (b) Do you hold a permanent appointment	Date of birth and age next birthday	Date on which you will attain the age of superannuation	Is your wife/ husband a Government servant ? If so, give her/ his name, designation, etc.

4. Do you/ does your wife/ husband/ minor child already own a house ? [See Rule 3(C)]. If so, please state:

Station where it is situated with exact address	Floor Area in sq. ft.	Its Approx. valuation	Reasons for desiring to own another house or enlarging living accommodation in an existing house, as the case may be
1	2	3	4

5. (a) Do you require the advance for building a new House ? If so, please indicate:

Approx. floor area of the house proposed to be constructed (in sq. ft.)	Estimated Cost			Amount of advance required	No. of years in which the advance with interest is proposed to be repaid
	Cost of land	Cost of building	Total		
1	2	3	4	5	6

Note.- Entries in columns 2-4 will have to be supported by specifications, estimates (in enclosed form) and plan at the appropriate stage.

(b) Whether you are already in possession of the land ? If so, please state :

Name of the city or town where it is located	Whether you wish to settle there after retirement	Area of plot (in sq. yds.)	Name of the Municipal or other local authority (if any) in whose jurisdiction it is located

[1][(c) If no plot of land is already in your possession, how when and where do you propose to acquire one ? State the approximate plot area (in square meters) proposed to be acquired and enclose an attested true

copy of a letter from the seller of the Plot that subject to the settlement and payment of the price, he can hand over to the applicant, the vacant possession of a clearly demarcated developed plot of land within a period of two months from the date of the letter.]

6. Do you rquire the advance for enlarging living accommodation in an existing house ? If so, please state :

No.of rooms in the house (excluding lavatory, bathroom and kitchen)	Total floor area of the rooms in sq.ft	If an additional storey is proposed to be added is the foundation strong enough ?	Particulars of addition desired			Amount of advance desired	No. of years in which the advance with interest is proposed to be repaid.
			No. of rooms	Floor (in sq.ft.)	Area/ estimated cost		

Note.-(i) A plan of the house should accompany the application.

(ii) The house should be insured against damage by fire, flood, lightning, riots and Civil Commotion and the latest premium receipt should also be attached.

7. Do you require the advance for purchasing a ready-made House?

(a) (i) If so, and in case, you already have a house in view, please state:

Exact location of the house	Floor area of the house (in sq.ft.)	Plinth area of the house (in sq.ft.)	Approx. age of the house	Municipal valuation of the house	Name and address of the owner.	Approx. price expected to be paid	Amount of advance required	No of years in which the advance with interest is proposed to be repaid.
1	2	3	4	5	6	7	8	9

(ii) Have you satisfied yourself that the transaction would result in your acquiring an undisputable title to the house.

Note.- A plan of the house should accompany the application.

(b) If you do not already have a house in view, how, when and where do you proposed to acquire one? Indicate:

the approximate amount up to which you will be prepared to buy a house	The approximate amount of advance required	No. of years in which the advance with interest is proposed to be repaid

Note :- Details specified against item 7(a) above should be furnished in this case also as soon as possible and in any case before the full amount of the advance can be drawn.

8. Is the land on which the house stands, or is proposed to be constructed, freehold or lease-hold: If lease-hold, state:

The term of the lease	How much of the term has already expired	Whether conditions of the lease permit the land being mortgaged to Government	Premium paid for the plot	Annual rental of the plot
1	2	3	4	5

Note- A copy of the lease/sale deed should accompany the application.

9. (a) Is your title to land/house undisputed and free from encumbrances?

(b) Can you produce, if required, original documents (sale or lease deed) in support of your title; If not, state reasons therefor indicating what other documentary proof, if any, can you furnish in support of your claim?

[See items 5(b) and 6 above]

(c) Does the locality in which the plot of land/house is situated, possess essential services like roads, water supply, drainage, sewarage, street lighting, etc.? (Please furnish a site plan with complete address.)

10. (a) Are you a member of Co-operative Housing Society? If so, state-

(i) Name of the Society.

(ii) Place and District of Registration.

(iii) No. and date of Registration.

(iv) No of members.

(v) Whether the Society has already purchased or taken on long lease the land and if so the details of the land.

(b) (i) Do you intend to construct the house referred to at 5 above on the land leased by the Co-operative Society?

(ii) In the event of the loan applied for being sanctioned, will the Society execute a surety bond in Form F as prescribed in Rule 16?

(c) (i) Do you want the loan for investing in the shares or debentures of the Society and get the house constructed by the Society?

(ii) Do you or does the Society intend to secure or has secured loans from other sources by mortagging the house in question?

(iii) In the event of the loan applied for being sanctioned will the Society execute a security Bond in Form H or a guarantee bond as in Form H-1, H-2, H-3 or H-4 as the case may be as prescribed in Rule 16?

11. In case you happen to be due to retire from service within [2][twenty years] of the date of this application and are eligible for the grant of a gratuity or death-*cum*-retirement gratuity do you agree by giving a declaration in the agreement Form that the Government shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of your retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to you?

12. Is rule 8 applicable to your Case? If so, state:

(i) the name, designation, scale of pay, Office/Department, etc. of the permanent Government servant who is willing to stand surety for you,

(ii) The date on which the proposed surety is due to attain the age of superannuation.

[3][**13.** In case you have already made a final withdrawal from your provident Fund for the construction/acquisition of a house or a residential plot, please

furnish the particulars of the amount drawn, the date of the drawal and purpose for which the amount is now required.]

Declaration

I, Solemnly declare that the information furnished by me in reply to the various items indicated above is true to the best of my knowledge and belief.

2. I have read the Rules regulating the grant of advances to Maharashtra Government servants for building, etc. of houses, and agree to abide by the terms and conditions stipulated therein.

3. I certify that*-

(i) my wife/husband is not a Government servant, my wife/husband who is a Government servant, has not applied for and/or obtained an advance under these rules.

(ii) neither I nor my wife/husband has applied for and/or obtained an advance or loan from any other Government source for the acquisition of a house.

[3][(iii)that the construction of the House for which the advance has been applied for has not yet been commenced.]

Station:

Date:

Signature of the applicant
DesignationDepartment/Office in which employed

(To be completed by the applicant's Head of Office)

No. Station Date

Forwarded to the Head of Department. The facts stated in the application have been verified and found correct.

*Strike out the alternative not applicable.

It is recommended that an advance of Rs. . . . . may be granted to the applicant. I have satisfied myself, on the basis of monthly deduction, etc. made from the applicant's salary, that this amount is well within his re-paying capacity.

*Signature.

Designation. Name of the Office.

* Name of the Signing Officer should also be indicated in block letters< > below his signature.

1. **Substituted by Notification dated 10.02.1964.**
2. **Substituted for "Sixteen years" by Notification dated 31.10.1973.**
3. **Inserted by Notification dated 10-2-1964.**

Form No. I

Abstract

of cost of original estimates and detailed specifications (based on details in form No. 2 for the grant of advance to Maharashtra Government Servants for the building of houses)

Amount Rs. :

Name :

Designation :

Locality and address in which the house is proposed to be constructed.

Item No.	Sub-heads and items of work	Qty or No.	Rate	Per	Amount	Total.
1	2	3	4	5	6	7
	I. Earth Work (Earth Work excavation for foundation and disposing of the surplus earth etc.)	1000 C.ft.				
	II. Concrete Work (Foundation concrete with cement or lime using stone or brick ballast either below floors or for footings).	1000 C.ft.				

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	III. Damp Proof Course (Concrete on rich cement mortar or bitumanastic compound).					
	IV. Roofing Work (R.C.C Asbestos or any other type of suitable roof.)					
	V. Reinforced Cement Concrete					
	VI. Masonary					
	(Brick, stone, Concrete blocks, walls etc)					
	VII. Wood work (For Doors and Windows Wooden Scantling for roofs etc.					
	VIII. Steel Work (For reinforcement, hold fast, Window bars, etc.)					
	IX. Flooring (Concrete, Stone or Marble Ship, etc.					
	X. Finishing (Plastering, pointing, colour or white washing, Painting, etc.)					
	XI. Miscellaneous (Like rain water pipes, Chullas, shelves, Jalis, Pegs, Hooks for Fans etc.)					

	XII Sanitary Installations (Closets, Connections, pipes, Manholes, drains, etc.					
	XIII. Water Supply (Taps, Water meters, Water tanks, G.I. Pipes, etc.)					
	XIV. Electricity (Electric points, meters, connections, lines etc.)					
	Total Cost					

Signature of the applicant.

Date.

Note.- The abstract is to be typed on a separate sheet (indicating the actual detailed items of work, rates, etc. proposed to be adopted) and attached to the application at the appropriate stage.

Form No. 2

Detailed Estimates for Advance to Maharashtra Government Servants for the building of a House.

(Detailed estimate sheet to support the quantities given in Form I)

Name

Designation

Office to which attached

Locality and address in which the house is proposed to be built.

Serial No.	Details of Work	No.	Measurement			Quantity
			Length	Breadth	Height	
1	2	3	4	5	6	7
	I Earth Work					
1.	Earthwork in excavation in all soils for foundation and other trenches and depositing the same within one chain bed and up to 5 feet lift.					
	Front wall	1	19 1/2	1 1/2	2	59
	Rear Verandha retaining wall	1	19 1/2	1 1/2	1 1/2	44
	Outside wall	1	20 1/2	1 1/2	2	62
	Common walls between room	1	12 1/2	1 1/2	2	56
	W.C. front and rear	2	3 3/4	1	1 1/2	11
	Do.	1 1/2	4 3/4	1	1/2	11
	Steps in front and rear	2	4 1/2	1 1/2	1/2	7
	Total Earth work					250
Refilling the excavated earth etc. Continue details for all items as given in Sample Form No. 1.						

Signature of applicant

Date.

Note.- The entries made in columns 3-7 against item 1 above are just to explain how the entire form is to be prepared, it should be typed on a separate sheet and attached to the application at the appropriate stage.

Procedure for dealing with Applications.-

(a) Applications should be submitted by Government servants to the Head (or Regional Head) of their Department in the prescribed form (in duplicate) through proper channel. The following documents should accompany the applications:-

(i) A declaration in regard to house property, if any, owned by the applicant or the applicant's wife/husband/minor children at the time of application.

(ii) If the advance is required for enlarging living accommodation in an existing house, an attested copy of the sale-deed as well as of other documents, if any, establishing that the applicant possesses indisputable title to the property in question (*vide* rule 7 note 3). A site plan should also be furnished. The last premium receipt in respect of the insurance of the House against damage by fire, flood or lightning should also be attached.

(iii) In cases where applicant happens to be in possession of land and desires to build a new house on it, a copy of the sale-deed or other proof of the applicant having clear title to land on which the house is proposed to be built, along with a site plan. If the land happens to be lease-hold, an attested copy of the lease-deed should also be enclosed.

(b) The Heads of Offices/Department will scrutinise the application and satisfy themselves of the correctness of the facts, etc. stated therein. They will also examine the title deeds, etc. furnished in compliance with sub-rules (ii) and (iii) above (in consultation with the Solicitor to Government, the Revenue, and registration and Co-operative Department authorities, if necessary), to make sure that the applicant does in fact possess clear title to the property in question (*vide* Rule 13). After this has been done, the Heads of Offices will forward the applications to the Heads of Departments along with their recommendations.

(c) The Heads of Departments will examine the applications with reference to the priorities, etc., if any, laid down for dealing with them. The Heads of Departments should ascertain from the Audit

Officer concerned whether funds are available for disbursement. Subject to funds being available, the Heads of Departments will-

(i) issue formal orders sanctioning a suitable amount of advance where it happens to be required partly for purchasing a plot of land for constructing a house [See also sub-rules (d) (ii) and (e) below], or for purchasing a ready built house.

or

(ii) indicate to the Heads of Offices concerned the monetary limit upto which the grant of an advance could be considered in due course, in other cases (viz., for constructing a new house or for increasing living accommodation in an existing house).

(d) (i) On receipt of the formal sanction to the grant of advance by the Head of Office concerned, he shall arrange to complete the prescribed formalities, such as execution of Agreement, Mortgage- Deed, Surety Bond, undertaking, etc. in the prescribed forms (in consultation with appropriate legal authorities, where necessary), and then forward them to the Head of Department with a request to authorise disbursement of an appropriate amount out of the sanctioned advance to the applicant. Where land or a ready built house is intended to be purchased with the help of the advance, the Head of Department may, before authorising payment of the advance, also require the Government servant concerned to certify that negotiations for the purchase have reached concluding stages, that the purchase price is not likely to be less than the amount of advance sanctioned, and that he has satisfied himself that the transaction will enable him to acquire in disputable title to the land/house in question. In such cases, the sale deeds, etc., should be examined by the Head of Office/Department carefully (in consultation with legal and other authorities) where the Government servant has actually acquired indisputable title to the property in question. It should also be verified that the

marked value of the land/house purchased is not less than the advance sanctioned.

(ii) The Heads of Offices shall instruct applicant desirous of constructing a new house or enlarging living accommodation in existings house, to furnish two copies of plans, as well as specifications and estimates in the prescribed *proforma.* The plans must be got duly approved by the Municipality or other local body concerned before submitting them to Head of Department.

(e) The plans specifications and estimates referred to in sub-rule (d)(ii) above should be referred to the Heads of Department with reference to the earlier correspondence on the subject. The Heads of Departments will after examining all these details in consultation with local P.W.D. officers, if necessary, inform the applicant through the Head of Office of the maximum amount of advance that could be granted to the Applicant concerned. On receipt of the Applicant's agreement to accept the proposed advances in cases where it is reduced the Head of Department will record formal sanction to the grant of the advance. He will also if necessary, amend the original sanctions issued in cases where the advance is required partly for purchasing a plot of land [see sub-rules(c)(i) and (d)(i) above]. The Head of Office shall attend to all formalities as explained in sub-rule (d) (i) above, and then request the Heads of Department to authorise disbursement of the first instalment of advance for construction purposes to the applicant. The payment of remaining instalments of advance may be authorised by the Head of Departments after the necessary mortgage deeds are executed by the applicants as prescribed in the Rules and on receipt of reports from the Heads of Offices that conditions governing the further instalments have been fulfilled after making such inspections as may be deemed necessary.

(f) The Head of Office/Department shall also ensure that the transaction/construction of the house is completed within the period prescribed in the rules, and that-

(i) the prescribed mortgage-deed is executed immediately on completion/redemption/purchase of the house, and the document kept in safe custody after registration.

(ii) the house is insured in the manner indicated in rule 15 immediately on its purchase/completion/redemption, and that the premium receipts are regularly produced for inspection.

(iii) the house is maintained in good repair and that the necessary insurance premia and Municipal rates and taxes are paid regularly, and the requisite certificate furnished annually, until the advance has been repaid in full.

(iv) monthly recovery of instalments of repayment of the advance commences from the due date and is made regularly from the pay/leave salary bill of the Government servant concerned thereafter.

(v) in the case of Government servants likely to retire within 18 months of the date of their application for the advance, the amount of their Provident Fund and Gratuity will be adequate to cover the balance of the advance outstanding against them just before the date of their retirement and that in such cases any applications for advance withdrawal from the Provident Fund subsequent to the grant of House building advances under these rules, should not be ordinarily entertained.

(vi) any amount drawn in excess of the expenditure incurred, is refunded by the Government servant concerned, to Government forthwith together with the interest, if any, due thereon,

(vii) the property mortgaged to Government is released immediately on the repayment of the advance and the interest thereon in full.

(g) To enable the Audit Officers concerned and the Finance Department to watch the disbursement of funds and the progress of expenditure on the construction of house each Head of Department will send them a consolidated quarterly progress report (in respect of all the offices

under them) by the end of the month following the quarter to which it relates.

Annexure II

(Please see note 3 below Rule 7)

By Government Resolution No. 592, dated the 21st August 1923, Government in the Finance Department directed that when a Government servant applies for the grant of an advance for the purchase or building of a house the applicant's title should be examined by the Law Officers of Government before the advance is paid. References are accordingly received from time to time from several Departments of the Secretariat regarding the title of the applicant to the house proposed to be purchased or built but the information supplied is usually insufficient for a thorough investigation of the title. The following instructions will, it is hoped, serve to show the nature of the information required:-

1. In order to show the title of the applicant the following documents and information should as far as possible, be furnished:
   - (i) Documents of title under which the applicant acquired the property.
   - (ii) Documents of title and other evidence showing the undisturbed possession of the vendor or donor of other person from whom the applicant acquired the property, or of the predecessors in title, for a period of at least 12 years prior to the date of the acquisition of the property by the applicant.
   - (iii) Duly certified copies of all registered documents which cannot for sufficient reason be produced.
   - (iv) Evidence that those who on the documents produced dealt with the property were adult and competent to confer a title, e.g., as a sole owner, or as a manager of a Hindu joint family, or a Hindu widow alienating for a specific purpose allowed by law.
   - (v) Evidence that there are no encumbrances on the property, and a statement that the village record-of-rights and the indexes of the village Registrars', Sub-Registrars' and District Registrars' records relative to the property in question have been examined for 12 years prior to the acquisition by the applicant.

(vi) A certified copy of any relevant entries in the contonment, Municipal or Village Records, or in the village record-of-rights, or Register of Mutations, relating to the land.

(vii) Original receipts for any assessment or taxes paid in respect of the property.

(viii) A correct description of the property, its survey numbers and boundaries and a map showing it and the adjoining properties and the position of any buildings on it.

2. It is also desirable that a site plan countersigned by an officer of Government and clearly showing the dimensions and boundaries of the property should accompany the papers.

3. Translations of documents should also be furnished in all cases where the documents are in the vernaculars.

Fin. R. Form No. 1

(See Fin. Rs. 3 and 6)Block	Receipts for Payments to Government (See Fin. R. 3)
Book No. . . . . Receipt No.	Book No. . . . . Receipt No. . . . .
Division . . . . . Date.	Place . . . . . .Date . . . . . 19 . . . . .
Received from	Division . . . . .
. . . . .	Received from . . . . .
Rupees	. . . . .
. . .	Rs. . . . . .Rupees . . . . .
On account of	. . . . .
. . . . .	
Initials of Cashier or Accountant — Initials of officer granting the Receipt	Designation.

Fin. R.

(See Fin.

Cash Book of the Office

Receipts

Date of Receipt	S. No. of Receipt	Details of receipts					Misc.	Total receipts [columns 3(b) to 3(e) and 4]	[2][Classification i.e. major and minor Head of Account.
		Particulars of Receipts	Pay and allowances drawn with pay	T.A	Contingency				
					[1][In recoupment of permanent Advance]	Amounts drawn on abstract bills, detailed bills, etc.			
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4	5	6]
			Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	
Total Receipts									
Opening balance									
Grand Total									

[2][Receipts examined.

Signature of the Officer with date.

Designation of the Officer.]

1. **Substituted by Notification of 27.11.1965.**
2. **Inserted by Notification 6-4-1964.**

Form No. 2

R. 45)

of the .....

Expenditure

Date of Expenditure	S.No. or Sub. Vr. No	Details of payment						Total Expenditure [columns 3(b) to 3(e) and 4]	[1][Classification i.e. major and minor Head of Account
		Particulars of expen-diture	Pay and Allowances drawn with pay	T.A.	Contingency		Misc		
					Out of per-manent advance	Amo-unts drawn on abstract bills or detailed bills			
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4	5	6]
			Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	
Total Expenditure									
Closing Balance									
Grand Total									

[2][Vouchers examined.

Signature of the Officer with date.

Designation of the Officer.]

1. **Inserted by Notification dated 6-4-1964.**
2. **Inserted by Notification dated 27-11-1965.**

[+][Financial Rule Form No. 2-A.

(See Rule 51-A)

Guarantee Bond for Security Deposit

In consideration of the Governor of Maharashtra (hereinafter referred to as "the Government") having agreed to exempt . . . . . (hereinafter referred to as "the Contractor") from depositing with the Government in cash the sum of Rs. . . . . (Rupees . . . . . only) being the amount of security deposit payable by the Contractor to the Government under the terms and conditions of the Agreement dated the . . . . . day of . . . . . and made between the Government of the one part and the Contractor of the other part (hereinafter referred to as "the said Agreement") for . . . . . as security for due observance and performance by the Contractor of the terms and conditions of the said Agreement, on the Contractor furnishing to the Government a Guarantee in the prescribed form of a Scheduled Bank in India being in fact these presents in the like sum of Rs. . . . . (Rupees . . . . . only) WE . . . . . BANK/LIMITED registered in India under . . . . . Act and having one of our local Head Office at . . . . . do hereby;

(1) Guarantee to the Government-

(a) due performance and observance by the Contractor of the terms, covenants conditions on the part of the Contractor contained in the said Agreement, and

(b) Due and punctual payment by the Contractor to the Government of all sums of money, losses, damages, costs, charges, penalties and expenses payable to the Government by the Contractor under or in respect of the said Agreement.

(2) Undertake to pay to the Government on demand and without demmur and notwithstanding any dispute or disputes raised by the Contractor(s) in any suit or proceeding filed in any Court or Tribunal relating thereto the said sum of Rs. . . . . (Rupees . . . . . only) or such lesser sum as my be demanded by the Government from us our liability hereunder being absolute and unequivocal and agree that-

(3) (a) the guarantee herein contained shall remain in full force and effect during the subsistence of the said Agreement and that the same will

continue to be enforceable till all the dues of the Government under or by virtue of the said Agreement have been duly paid and its claims satisfied or discharged and till the Government certifies that the terms and conditions of the said Agreement have been fully properly carried out by the Contractor;

(b) we shall not be discharged or released from the liability under this Guarantee by reasons of-

(i) any change in the constitution of the Bank or the Contractor;or

(ii) any arrangement entered into between the Government and the Contractor with or without our consent;

(iii) any forbearance or indulgence shown to the Contractor;

(iv) any variation in the terms, covenants or conditions contained in the said Agreement;

(v) any time given to the Contractor, or

(vi) any other conditions or circumstances under which, in law, a surety would be discharged;

(c) Our liability hereunder shall be joint and several with that of the Contractor as if we were the principal debtors in respect of the said sum of Rs. ..... (Rupees ..... only) and

(d) we shall not revoke this guarantee during its currency except with the previous consent in writing of the Government.

IN WITNESS WHEREOF the Common Seal of ..... has been hereunto affixed this ..... day of 19

The Common Seal of .....

was pursuant to the resolution of the Board of

Directors of the Company dated the ..... day of .....

herein affixed in the presence of-

who, in token thereof, have hereto set their

respective hands in the presence of-

(1)

(2)

\+ **Inserted by Notification dated 22.7.1985.**

Fin. R. Form No. 3

(See Fin. R. 68)

Statement of rents recoverable in cash or [1][by] deduction from pay bills

Name of Division . . . . . .Name of Canal, etc. . . . . .

Major Head to be credited . . . . . .

Register No. of building	Name of building	rank and office of occupant with rates of his pay and allowances, as known to the Divisional Officer	Amount due to end of 19	To be filled in by the Treasury Officer	
				Amount recovered during 19	Remarks with date and other particulars of change in the rates of emoluments shown in column (3)
(1)	(2)	(3)	(4)	(5)	(6)
			Rs. Np.	Rs. Np.	

Forwarded . . . . . with reference to Fin. R.No. 68.

(Treasury or other Disbursing Officer)

Dated . . . . . *Divisional Commissioner.*

Completed and returned to the Officer-in-charge . . . . . Division. Certified that the pay and allowances of the tenants named herein remained unchanged during the month, and that no arrears of emoluments were paid to them during the previous month, except as indicated in column (6).

. . . . . .

Dated . . . . . Treasury or other Disbursing Officer.

1. **Substituted by Notification dated 27-11-1965.**

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[1][Fin. R. Form No. 4

[See Fin. R. 72(b)]

Form of Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners.

KNOW ALL MEN BY THESE PRESENTS THAT I/we . . . . . (a) . . . . . , widow/husband/son/daughter of

Fin. R. Form No. 4

Shri/Shrimati . . . . . (b) . . . . . .residing at . . . . . (c) . . . . . (hereinafter referred to as "the Obligor/s") and I/we (1) . . . . . (d) . . . . . son of . . . . . resident . . . . . of . . . . . and (2) . . . . . (e). . . . . son of . . . . . resident of . . . . . , Surety/Sureties on behalf of the Obligor/s hereinafter referred to as "the Surety"/ "the Sureties" are jointly and each of us severally held and firmly bound unto the Governor of Maharashtra exercising the executive power of the Government of Maharashtra (hereinafter referred to as "the Government") in the sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) to be paid to the Government for which payment well and truly to be made. We jointly and each of us severally firmly bind ourselves, our respective heirs, executors, administrators and legal representatives by these presents.

Signed this . . . . . day of . . . . . 19 . . . . . .

WHEREAS the aforesaid Shri/Shrimati . . . . . (b) . . . . . was at the time of his/her death in the employment of the Government as . . . . . .in . . . . . Department receiving a pension of Rs. . . . . from Government.

AND WHEREAS the said Shri/Shrimati . . . . . (b) . . . . . (hereinafter referred to as " the deceased") died testate/intestate at . . . . . on the . . . . . day of . . . . . 19 . . . .leaving him/her surviving his/her/widow/husband named . . . . . sons named . . . . . .and daughters named . . . . . as his/her only heirs and next of kin heirs according to . . . . . law by which he/she was governed

AND WHEREAS at the time of his/her death, there was due to the deceased the sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) for pay and allowances in respect of his/her said employment/in respect of his/her said pension.

AND WHEREAS the above bounden Obligor/s . . . . . (a) . . . . . claim/s to be entitled to the said sum as the

heir/s of the deceased but has/have not obtained any representation to the property and effects of the deceased.

AND WHEREAS the Obligor/s has/have represented to the Government that he/she/they is/are entitled to the aforesaid sum and has/have requested the Government for payment of the said sum of Rs. . . . . (f) . . . . . (Rupees . . . . . .) without insisting upon production of Letters of Administration or Succession Certificate to the property and effects/credit of the deceased as it would cause undue delay and hardship.

AND WHEREAS the Government has agreed to pay the said sum to the Obligor/s on the condition *inter alia* that the Obligor/s along with the surety/ies execute at Indemnity Bond in favour of the Government being in fact these presents.

NOW THE CONDITION of this bond is that in the event of any claim being made by any other person against the Government with respect to the aforesaid sum of Rs. . . . . .(f) . . . . . (Rupees . . . . .) after payment thereof is made to the Obligor/s if the Obligor/s or the surety/ies shall forthwith pay to the Government, the said sum of Rs. . . . . .(f) . . . . . (Rupees . . . . .)and shall otherwise at all times hereafter well and sufficiently indemnify and keep indemnified and save harmless the Government of from and against all actions, proceedings, claims and demands of whatsoever nature taken or made against the Government by or on behalf of any person/s whomsoever in respect of the said sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) or otherwise howsoever and also of from and against all costs, charges and expenses of whatsoever nature sustained or incurred by the Government in defending or in anywise relating to such actions, proceedings, claims and demands and also of from and against all damages, costs, charges and expenses which may become payable by the Government in respect thereof;

THEN the above written bond or obligation shall be void-

OTHERWISE the same shall remain in full force and virtue.

IT IS HEREBY AGREED AND DECLARED that-

(a) It shall not be necessary for the Government to sue the Obligor/s before suing the Surety/ies for recovering the amount due hereunder;

(b) Any sum payable to the Government hereunder shall be recoverable from the Obligor/s and the Surety/ies as arrears of land revenue without prejudice to any other rights and remedies of the Government;

(c) The liability of the Surety/ies hereunder or any of them shall not be impaired or discharged by reason of time being granted or of any forbearance act or omission of the Government or any persons authorised by him or of any indulgence being shown to the Obligor/s or of the happening of any event or circumstances which in law would discharge a surety.

IN WITNESS WHEREOF the Obligor/s and the Surety/ies abovenamed have hereto set their respective hands the day and year herein above written.

* .....

Signed by Shri .....

the abovenamed Obligor/s in the <R>presence of-

(1) + ...

(2) ± .....

Signed by the abovenamed Surety/Sureties

in the presence of-

Witnesses:

(1) .....

(2) .....

Accepted for and on behalf of the Governor of

Maharashtra by ⊕ .....

in the presence of .....

∅ .....

Note.-(a) Full name of the Claimant.

(b) Name of the deceased Government servant/pensioner.

(c) Full address and place of residence of the Claimant.

(d) First Surety.

(e) Second Surety.

(f) Amount of the Claim.

* Signature of the Obligor.

\+ Signature of the First Surety.

± Signature of the Second Surety.

⊕. Name and designation of the Officer directed or authorised in pursuance of Article 299 (1) of the Constitution to accept the bond for and on behalf of the Governor.

∅ Names and designations of witnesses

Note.- The Obligor/s as well as the Surety/ies should have attained majority so that the bond may have legal effect or force.

1. **Substituted by Notification dated 15.11.1968**

Fin R. Form No. 4-A

[See Fin. R. 72 (b), Note 4]

Form of Bond of Indemnity for drawing arrears of allowances or honorarium or other dues of deceased non-official members.

KNOW ALL MEN BY THESE PRESENTS THAT I/we ..... (a) ..... widow/husband/son/daughter of Shri/Shrimati ..... (b) ..... residing at ..... (c) ..... (hereinafter referred to as "the Obligor/s") and I/we (1) ..... (d) ..... son of ..... resident of ..... and (2) ..... (e) ..... son of ..... resident of ..... Surety/Sureties on behalf of the Obligor/s hereinafter referred to as "the Surety"/"the Sureties" are jointly and each of us severally held and firmly bound unto the Governor of Maharashtra exercising the executive power of the Government of Maharashtra (hereinafter referred to as "the Government") in the sum of Rs. .....(f)..... (Rupees .....) to be paid to the Government for which payment well and truly to be made. We jointly and each of us severally firmly bind ourselves, our respective heirs, executors, administrators and legal representatives by these presents.

Signed this ..... day of ..... 19 .....

WHEREAS the aforesaid Shri/Shrimati ..... (b) ..... was at the time of his/her death

Chairman/Secretary/Member of . . . . . Committee/ Commission constituted by Government.

AND WHEREAS the said Shri/Shrimati . . . . . (b) . . . . . (hereinafter referred to as "the deceased") died testate/intestate at . . . . . on the . . . . . day of . . . . . 19 . . . . leaving him/her surviving his/her widow/husband named . . . . . sons named . . . . . and daughters named . . . . . as his/her only heirs and next of kin heirs according to . . . . . law by which he/she was governed AND WHEREAS at the time of his/her death, there was due to the deceased the sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) for allowances/honorarium/other dues (to be described) in respect of his/her said appointment.

AND WHEREAS the above bounden Obligor/s . . . . . (a) . . . . . claim/s to be entitled to the said sum at the heir/s, of the deceased but has/have not obtained any representation to the property and effects of the deceased.

AND WHEREAS the Obligor/s has/have represented to the Government that he/she/they is/are entitled to the aforesaid sum and has/have requested the Government for payment of the said sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) without insisting upon production of Letters of Administration or a Succession Certificate to the property and effects/credit of the deceased as it would cause undue delay and hardship.

AND WHEREAS the Government has agreed to pay the said sum to the Obligors on the condition *inter alia* that the Obligor/s along with the surety/ies execute an indemnity Bond in favour of the Government being in fact these presents.

NOW THE CONDITION of this Bond is that in the event of any claim being made by any other person against the Government with respect to the aforesaid sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) after payment thereof is made to the Obligor/s if the Obligor/s or the Surety/ies shall forthwith pay to the Government, the sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) and shall otherwise at all times hereafter well and sufficiently indemnity and keep indemnified and save harmless the Government of from and against all actions,

proceedings, claims and demands of whatsoever nature taken or made against the Government by or on behalf of any person/s whomsoever in respect of the said sum of Rs. . . . . (f) . . . . . (Rupees . . . . .) or otherwise howsoever and also of from and against all costs charges and expenses of whatsoever nature sustained or incurred by the Government in defending or in any wise relating to such actions proceedings, claims and demands and also of from and against all damages, costs, charges and expenses which may become payable by the Government in respect thereof:

THEN the above written bond or obligation shall be void-

OTHERWISE the same shall remain in full force and virtue.

IT IS HEREBY AGREED AND DECLARED that-

(a) It shall not be necessary for the Government to sue the Obligor/s before suing the Surety/ies for recovering the amount due hereunder;

(b) Any sum payable to the Government hereunder shall be recoverable from the Obligor/s and the Surety/ies as arrears of land revenue without prejudice to any other rights and remedies of the Government;

(c) The liability of the Surety/ies hereunder or any of them shall not be impaired or discharged by reason of time being granted or of any forbearance act or omission of the Government or any person authorised by him or of any indulgence being shown to the Obligor/s or of the happening of any event or circumstances which in law would discharge a surety.

IN WITNESS WHEREOF the Obligor/s and the Surety/ies abovenamed have hereto set their respective hands the day and year herein above written.

* . . . . . .

Signed by Shri . . . . . .

the abovenamed Obligor/s in the presence of-

(1) + ...

(2) ± . . . . . .

Signed by the abovenamed Surety/Sureties

in the presence of-

Witnesses:

(1) .....

(2) .....

Accepted for and on behalf of the

Governor of Maharashtra by ⊕ .....

in the presence of-

∅.....

Note.-(a) Full name of the Claimant.

(b) Name of the deceased Government servant/pensioner.

(c) Full address and place of residence of the Claimant.

(d) First Surety.

(e) Second Surety.

(f) Amount of the Claim.

* Signature of the Obligor.

\+ Signature of the First Surety.

± Signature of the Second Surety.

⊕. Name and designation of the Officer directed or authorised in pursuance of Article 299 (1) of the Constitution to accept the bond for and on behalf of the Governor.

∅ Names and designations of witnesses

Note .- The Obligor/s as well as the Surety/ies should have attained majority so that the bond may have legal effect or force.]

Fin. R. Form No. 5

(See Fin.R. 79)

Statement of proposition of revision or establishment

Nature of Charges											
Present scale						Proposed scale					
Number	Designation	Pay			Average cost ^	Number ^	Designation ^	Pay			Average cost
		Minimum	Increment	Maximum				Minimum	Increment	Maximum	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		*	*	*				*	*	*	

Proposition						Orders of sanctioning authority
Permanent		Temporary				
Increase per month	Decrease per month	Increase per month Period		Decrease per month		
Amount	Amount	Period	Amount	Period	Amount	
(13)	(14)	(15)	(16)	(17)	(18)	(19)
	*	*				

* Money Columns.

Fin. R. Form No. 6

(See Fin. R. 79)

(1)	(2)		(3)		(4)	(5)
Class or grade and designation of officers affected	Number in each class		Rates of pay		*Actual present cost of establishments affected.	Approximate extra cost involved by these proposal
	Present	Proposed	Present	Proposed		
	(a)	(b)	(a)	(b)		

*In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the State as a whole, the cost of the whole State scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2 (a), 3 (a) and 4 and have checked the extra cost shown in column (5) with the proposed alterations and additions entered in columns (2) (b) and 3 (b) and find it to be correct.

Accountant-General.

Fin. R. Form No. 7
F.A.C. Form No. 7

(See Fin. R. 85)

Return of Changes In The Subordinate

Establishment sanctioned by the Conservator of Forests, ... during the month of . . . . . 19 . . . .

Forest and Depot /Office /Temporary

Division	Name of Subor-dinate	Appoint-ment or change in rank	Pay		Date from which to have effect	Communicated to Divisional Officer in letter		Remarks
						No.	Date	
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
			Rs.	nP				

Dated . . . . . .

The . . . . . 19 . . .

. . . . . .

Conservator of Forests

Fin. R. Form No. 8

(See Fin. R. 85)

Return of Leave granted to the Subordinate Office Establishment by the Conservator of Forests, ... Circle, during the month of . . . . . 19 . . .

Division	Name and rank of absentee	Pay of absentee	Nature of absence			Leave salaries	
			Kind	Period	Date		
(1)	(2)	(3)	(4)			(5)	
						Rs.	nP.

Name and substantive rank of every person officiating by reason of the absence	Substantive pay of officiating Officers		Officiating pay		Total of col. (5) and (8)		Remarks+ The full chain of officiating arrangements should be shown together with the name of the Division to which each of the officiating officers attached
(6)	(7)		(8)		(9)		(10)
	Rs.	nP.	Rs.	nP.	Rs.	nP.	

Dated . . . . . .

The . . . . . 19 . . . . . .

. . . . . .

Conservator of Forests

Fin. R. Form No. 9

P. W. Accott. Form No. 24

(See Fin. R. 17)

First and Final Bill

(For contractor and Suppliers+- To be used when a single payment is made for a job or contract, i.e., only its completion. A single form may be used for making payments to several contractors or suppliers, if they relate to the same work or to the same head of account in the case of supplies and are billed for at the same time).

Name of work (in the case of bills for work done) . . . . . Cash Book Voucher No. 44, dated 19th May 1919.

Name of contractor or supplier, and reference to Agreement	Items of work or supplies (grouped under "sub-heads" and "sub-works" of estimate	Reference to recorded measurements and date			Date of		Quantity	Rate	
		Book No	Page No.	Date	Written order to commence work	Actual completion of work			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	+
								Rs.	a.
Purchase for the work- Constructing Police Station at Karnal -For issue to contractor Makhan Lal									
Amarchand (Agreement No.40 of 1919)	Bricks	66	40	4-5-19			1,00,000	15	0
	Line	66	41	5-5-19			75	1	8
Purchase for direct issue to work - Constructing Government High School at Thanesar									
Ganeshi Lal (Agreement No. 29 of 1919.)	Deodar wood	54	79	30-4-19			482	1	0
Purchase for stock									
H.L.Kapoor (Agreement No.35 of 1919.)	Beams,	87	10	10.5.19			12	20	0

Unit	Amount		Total amount payable to the contractor or supplier			Payee's dated signature in token of (I) acceptance of bill and acknowledgment of payment	Dated signature of witness+	Dated certificate or disbursement	
			In figures		In words			Mode of payment - cash or cheque (Number and date)	+Paid by me
10	11		12		13	14	15	16	17
	Rs.	a	Rs.	a					
Md	1, 500 112	0 8	1, 612	0	Rupees one thousand six hundred and twelve.	Amarchand - 20th May 1919	- -	Cheque No. 19-41101K dated 20th May 1919	B.R 20-5-19
c.ft.	723	0	723	0	Rupees Seven hundred twenty three only.	Thumb impression of Ganeshi Lal.	Ramji Das, 10th May 1919	Cheque No. 17-4101K dated 19th May 1919	B.R. 19.5.19
cwt	240	0	240	0	Rupees two hundred and forty only	H.L.Kapoor 25th May 1919.	- -	Cheque No. 27-4101K, dated 25th May 1919.	E.R.- 25.5.19.
	Total		2, 575	8	Two thousand five hundred and seventy five and eight annas.				

Dated 11th May 1901.

BELIRAMS ⊕ - Signature, Sub-Divisional Officer, Karnal Sub-Division.-*Rank.*	*Officer preparing the bill.*
Pay Rs. (. . . . .. .) Nil in cash (and Rs. 2,575-8) Two thousand five hundred and seventy-five /8/ by cheque. Dated 16th May 1909.,	
G.P. MEHTA- Signature Divisional Officer Ambala Division.-*Rank*	*Officer authorising payment.*

* In the case of payments to Suppliers, a red ink entry should be made across the page, above the entries relating thereto, in one of the following forms, applicable to the case-(1) "stock" (2) "Purchases for Stock", (3) "Purchases for direct issue to work_____", (4) "Purchases for the work_____for issue to contractor____

\+ In the case of works the accounts of which are kept by sub- heads, the amounts relating to all items of work following; under the same "Sub-head" should be totalled in red ink.

\+ Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb impression.

\+ The person actually making the payment should initial (and date) in this column against each payment.

⊕ This signature is necessary only when the officer authorising payment is not the officer who prepares the bill.

Fin. R. Form No. 10

(Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments).

Running Account Bill A

(See Fin. R. 17)

(For Contractors.- This form provides for advance payments as well as payments for measured work).

Cash Book - Voucher No. 2, dated the 3rd March 1909.

Name of Contractor-L. Attar Chand:

Name of Work-Constructing Residential Quarters at Graigdhce Simla.

Serial No. of this Bill-II.

No. and date of his previous bill for this work-1, dated 21st January 1919.

Reference to Agreement-No. 50 of 1908.

*Date of written order to commence work.
+Date of actual completion of work.

I - Account of work executed.

Advance payments for work not yet measured			Items of work (grouped under "sub-head" and "Sub-works" of estimate)	Unit	Rate	Quantity executed upto date as per measure ment book,	Payments on the basis of actual measurements		Re marks (with reasons for delay in adjusting payments shown in colu mns)
Total as per previou s bill	Since* previous bill	Total upto date	^			^	Upto date	Since+ previous bill	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Rs.	Rs.	Rs.			Rs .a. p.		Rs. a	Rs. a	Rs. a. p.
			(2) Outhouses.						
			1. Cutting	c.ft	10 0 0	96,000	960 0	300 0	
1,000	-1,000	—	2. Dry stone walling	c.ft	13 0 0	10,300	1,300 0	1,300 0	
			7. Stone in mud masonry	c.ft.	35 0 0	2,400	840 0	840 0	
—	1,500	1,500	8 Deodar wood work		—	—	—	—	
			13 Sub-head Doors and windows						
			Battened doors	s.ft.	1 0 0	150	150 0	150 0	
			Glazed windows	s.ft.	1 0 0	60	82 8	82 0	232 8 0
1,000	500	1,500	Total "Out houses"				3,323 8	2,672 8	
1,000	500	1,500	Total carried over				3,332 0	2,672 8	
1,000	500	1,500	Brought forward..				3,332 3	2,672 5	

			(4) Rickshaw shed						
			5. Sub- heads costing less than Rs. 1,000						
			Cutting	c.ft.	10 0	15,000	150 0	70 0	
			Dry stone walling	c.ft.	13 0	2,600	338 0	117 0	
			Concrete in lime	cft.	32 0	300	96 0	96 0	283 0 0
200	300	500	4. Deodar wood work						
200	1,300	1,500	Total "Rickshaw Shed"				584 0	283 0	
1,200	1,800	3,000	Total Total value of work done to (A)				3,916 8	2,955 8	
	(D)	(B)	Deduct-value of work shown in previous bill				961 0		
			Net value of work since previous bill (F)				2,955 9	2,955 8	
Figure (D) in Rupees one thousand and eight hundred only.			Figure (F) in words- Rupees two thousand and nine hundred and fifty-five and annas eight						

* Wherever there is an entry in column (9) on the basis of actual measurement, the whole of the amount previously paid without detailed measurement should be adjusted by a *minus* entry in column (2) equivalent to the amount shown in column (i) so that the "Total upto date" in column (3) may become" Nil".

\+ When there are two or more entries in column (9) relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column (10) for posting the works Abstract.

II-Certificates and Signatures.

1. The measurements on which are based the entries in column 4 to 9 of Account I were made by *L. Kidar Nath, Overseer, on 20th February 1919, and are recorded at page 3 of Measurement Book No. 105.

\+2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work is, in no case less than the advance payments as per column 3 of Account 3, made or proposed to be made, for the convenience of the contractor in anticipation of, and subject to the result of, detailed measurement, which will be made as soon as possible.

Dated signature of
Officer preparing the bill.

G.C. ROY-3-3-19.
(Rank) Sub-Divisional Officer,
Headquarters Sub-Division,
Simla Division.

Attar Chand-3-3-19.
Signature
Dated of contractor.

* When the Executive Engineer himself takes the measurements the words "me, ... Executive Engineer" should be substituted for the works" L. Kidar Nath, Overseer", and the subscription "G.C. Roy, etc." scored out.

\+ This certificate must be signed by the Sub-Divisional or Divisional Officer.

III-Memorandum of payments

													Rs.	a.	p.
1. Total value of work actually measured, as per Acct. I, Col., (8), Entry (A)													3,916	8	0
2. Total "Up-to_date" Advance payment for work not yet measured, as per Acct. I, Col. (3),Entry (B).													3,000	0	0
3. Total (Items 1+2)													6,916	8	0
4. Deduct amount withheld :-															
Figures for Works Abstract									Rs. a. p.						
Rs.	a.	p.	(a)	From previous bill as per last Running Account Bill.					96 0 0			4	392	0	0
296	0	0	(b)	From this bill.					296 0 0						
			5.	Balance, i.e. "Up-to-date" payments [Items 3-4 (K)]									6,524	8	0
			6.	*total amount of payments already made as per Entry (K), of last Running Account Bill No. 1 on January 1919, forwarded with accounts for January 1919											
			7.	Payments now to be made,as detailed below :											
			(a)	By recovery of amounts Rs. a.p. creditable to this work:		Rs. a. p.									
357	10	0		Value of Deodar wood supplied in 2-19			357 10 0		(a)	357 10 0					
653	10	0	Total 4(b)+7(a): (G)												

40	0	0	(b)	By recovery of amounts creditable to other works or heads of accounts:				7	4,459	8	0
				Value of stock supplied in 1-19 for providing a Storagean and Crushing machine at Snowdon..	40 0 0	(b)	40 0 0				
			(c)	By cheque+			4061 14 0				
40,101	14	0	Total 7 (b) + (c) : (H)								

* This figure should be tested to see that it agrees with the total of items 6 and 7.

\+ If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, the entry being altered suitably and the alteration attested by dated initials.

Pay Rs. *(4,061-14) Four thousand and sixty one 14 by cheque]+

G.C.R.-3rd March 1909.

(Dated initials of Disbursing Officer)

Received Rs. ⊕(4,459-8) Four thousand, four hundred and fifty nine-8, as per above memorandum, on account of this work.

(Amount in Vernacular)

Dated the 7th March 1909,

Stamp

ATTAR CHAND

(Full signature of contractor)

± Witness . . . . . .

Paid by me, *vide* cheque No. 43 H. 69907, dated 3rd March 1919.

K.N.-7th March 1919

Overseer.

(Dated initials of person actually making the payment.)

IV-Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of contractor's account.)

* Here specify the net amount payable *vide* item 7 (c).

\+ If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

⊕ The payee's acknowledgement should be for the gross amount paid as per item [7][i.e. (a+b+c)].

± Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb- impression.

Fin. R. Form No. 11

P.W. Acctt. Form No. 26

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

Running Account Bill B

(See Fin. R. 17)

Cash Book Voucher No. 42, dated 14th March 1919.

Name of Contractor - Bhima Mal.

Name of Work-Constructing Residential Quarters at Craigdhu, Simla,

Serial No. of this Bill - VI.

Number and date of the previous Bill for this work-V, dated 25th January 1919.

Reference to Agreement-49 of 1918.

Date of written orders to commence work . . . . . .

Date of actual completion of work . . . . . .

I-Account of work executed.

Advance payments for work not yet measured			Items of work (grouped under "sub-head" and "sub-works" of estimate)	Unit	Rate			Quantity executed up-to-date as per measurement book	Payments on the basis of actual measurements		Re mark (with reasons for delay in adjusting payments shown in column (1)
Total as per previous bill	Since *previous bill	Total up-to-date							Up-to-date	Since +previous bill	
(1)	(2)	(3)	(4)	(5)	(6)			(7)	(8)	(9)	(10)
Rs.	Rs.	Rs.			Rs.	a	p		Rs. a	Rs. a	
			(I) Main Building								
- -	5,000	5,000	2. Brick Work in time	c.ft.	92	0	0	9,594.31	8,826 12	- -	
500	-500		4. Dam proof course	c.ft.	60	0	0	1, 755.50	1, 053 5	630 0	
1, 200	-1, 200		6. Brick in cement	c.ft	1	6	0	1,525.00	2,096 14	2,096 14	
1,050	-1,050		7. Wood work in trusses	c.ft	2	12	0	554.35	1,524 7	1,524 7	
1,100	400	1,500	8. Wood work in floor joists	c.ft	2	7.	0	1,550.00	3,778 2		
	1,000	1,000	9. Wood work in main beams	c.ft	2	7	0	1,550.00	3,778 2		
	450	450	12. Wrought iron work	c.ft.							
3850	4,100	7,950	Carried over..			.			17,684 5	4,251 5	
3850	4,100	7,950	Brought over.			.			17,684 5	4,251 9	
			15. Sub-heads costing less than Rs. 1,000								

			Stone in mud masonry.	c.ft	35	0	0	315	110 4	110 4	
			Dry stone masonry.	c.ft.	15	0	0	3,000	450 0	450 0	875 4
			Dhaji waling in stone.	c.ft.	35	0	0	900	315 0	315 0	
2,850	4,100	7,950	total (A) Total value of work done to date						18,559 9		
	(D)	(B)	Deduct-value of work shown on previous bill					13,4330			
1. Figure (D) in words- Rupees four thousand and one hundred only.			Net value of work since previous bill (F)						5,126 9	5,126 9	
			Figure (F) in words, Rupees five thousand one hundred and twenty-six-9								

* Whenever there is an entry in column (9) on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a minus entry in column (2) equivalent to the amount shown in column (1) so that the "Total up-to-date" in column (3) may become "Nil".

\+ When there are two or more entries in column (9) relating to each sub-head of estimate, they should in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column (10) for posting the Work Abstract.

II- Account of "Secured" advances allowed on the security of materials brought to site.

Quantity outstanding from previous bill	Deduct Quantity utilised in work measure since previous bill	*Quantity outstanding (including quantity brought to site since previous bill)	Full rate as assessed by the Divisional Officer		Description of Materials	Unit	Reduced rate at which advance is made		**Up-to-date amount of advance	Reference to Divisional officer's amount written authorising the advance		Reasons for non-clearance of advance when outstanding more than three months
(1)	(2)	(3)	(4)		(5)	(6)	(7)		(8)	(9)		(10)
			Rs.	a.			Rs.	a.	Rs. a.	No.	Date	
1,00,000	21,350	278,650 30,000	46	0	Bricks	0.00	34	8	10,303	3737 596	12-18 7-2-19	
		296,650										
5,610	710	5,000	2	0	Timber	c.ft.	1	8	7,500	3437	10-12-18	
30	-	30 + 15	36	0	Iron	md.	37	0	1,215			
		45										

Total amount outstanding as per this account	19,018 (C)			
Deduct amount outstanding as per entry (C) of previous bill	10,575			
Net amount since previous bill (in words) *minus* rupees five hundred and fifty-seven only	- 557 (E)			

* Entries relating to each description of materials should be posted thus in column (3). First enter the difference between the quantities in columns (1) and (2). Then show below the entry, the quantities, if any, brought to site against which a further advance has been authorised, this entry being prefixed by the *plus* sign. Finally, strike the total of the two entries which will represent the total quantity outstanding.

** Entries in column (8) show the money values of the total quantities outstanding as per column (3).

III-Certificates and Signatures.

1. The measurements on which are based the entries in columns (4) to (9) of Account I were made by ± L. Kidar Nath, Overseer, on 5th March 1919 and are recorded at page 25 of Measurement Book No. 105.

§2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column (7) of Account I, some work has actually been done in connection with several items, and the value of such work (after deducting, therefrom, the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used, therein, is in no case, less than the advance payments as per column (3) of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of, and subject to the results, of detailed measurement, which will be made as soon as possible.

§3. *Certified.*- (1) That the plus quantities of materials shown in column (3) of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form 31, signed and executed by the contractor *vide* rule 221 of the Financial Rules) is recorded in the Divisional Office.

Dated signature of officer
preparing the bill.

G.C. ROY-13th March 1919
(Rank) Sub-Divisonal Officer,
Headquarters Sub-Division,
Simla Division.

BHIMA MAL,
Dated signature of Contractor.

± When the Executive Engineer himself takes the measurement the word me.....Executive Engineer' should be substituted for the words "Kidar Nath, Overseer" and the subscription" G.C. Roy, etc., scored out.

§ These certificates must be signed by the Sub-Divisional of Divisional Officer.

IV-Memorandum of Payments

	1.	Total value of work actually measured,as per Acct. 1,Col. 8 Entry (A)												18,559	9	0
	2.	Total "Up-to-date" Advance payments for work not yet measured as per Acct. 1, Col.(3), Entry (B).												7,950	0	0
	3.	Total "Up-to-date" secured advances on security of materials, as per Acct. II,, Col.(8), Entry (C).												19,018	0	0
	4.	Total (Items 1+2+3)												45,527	9	0
	5.	Deduct amount withheld:,												18,559	9	0
Figures for Works Abst-racts			•	(a)	From previous bill as per last Running Aecount Bill			Rs.	a	P	5					
Rs	a	p.		(b)	From this Bill											
				6.	Balance i.e.,"Up-to-date" payments,(Items 4-5) (K)*									45,527	9	0
				7.	Total amount of payments already made as per entry (K),of last Running Account Bill No. V of January 1919,, forwarded with accounts for January 1919									36,858	0	0
				8.	Payments now to be made,as detailed below:											
				(a)	By recovery of amounts creditable to this work :			(a)	Rs.	a	P					
				Total 5(b) + 8(a) ..(G)												

		(b)	By recovery of amounts creditable to other works or heads of accounts:	Rs. a. p.	(b)							
513	0	0	Deposits Deductions on account of security Deposits	513-0 -0		513	0	0	8	8,669	9	0
8,156	9	0	By cheque+,			8,156	9	0				
8,669	9	0	Total 8(b) + (c) . .(H)									

* This figure should be tested to see that it agrees with the total of items 7 and 8.

\+ If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs. +(8,156-9) Eight thousand one hundred and fifty-six 9 by cheque*.

G.C.R.- 13th March 1919

(Dated initials of Disbursing Officer.)

Received Rs. ±(8,669-9) Eight thousand six hundred and sixty- nine-9, as per above memorandum on account of this work.

(Amount in vernacular)

Dated the 15th March 1919. BHIMA MAL Stamp

(Full signature of contractor.)

§Witness. . . . . .

Paid by me, *vide* cheque No. $\frac{53H}{66907}$, dated 13th March 1919.

M.R.-15th March 1919

Cashier

(Dated initials of person actually making the payment)

V-Remarks

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractor's account.)

* If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

\+ Here specify the net amount payable [*Vide* item 8 (C)].

± The payee's acknowledgment should be for the gross amount paid as per item 8 (i.e. a+b+c).

§ Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

Fin. R. Form 12

P.W. Acctt. Form No. 27

(Final payment must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.)

Running Account Bill C

(See Fin. R. No. 17)

(For Contractors and Suppliers. This from provides only for payments for work or supplies actually measured.)

Cash Book Voucher No. 4, dated 4th March 1919.

Name of Contractor or Supplier-Joti.

Name of Work*-Additions and alterations to General Post Office, Simla.

Purpose of Supply 1."Stock"

2."Purchase" for issue to (Contractor)/direct to work.

Serial No. of this Bill-II.

No. and date of his last Bill for this work-I, dated 10th October 1918.

Reference to Agreement-39 of 1918.

Date of written orders to commence work.

Date of actual completion of work.

I - Account of Work done or supplies made.

Unit	Quantity executed (or supplied) up-to-date as per measure-ment book	Items of work or supplies (Grouped under "sub- heads" and "sub-works" of estimate)	Rate			AMOUNT			Remarks
						± Up-to-date		± Since previous bill (Total for each sub-head)	
(1)	(2)	(3)	(4)			(5)		(6)	(7)
			Rs.	a.	p.	Rs.	a.	Rs. a.	
%c.ft.	400	Excavation	10	0	0	4	0		
%c.ft.	200	Concrete in lime	32	0	0	64	0		
%c.ft.	300	Stone in lime masonry with old stone	40	0	0	120	0		
%s.ft.	300	Lime pointing	5	0	0	15	0		
%s.ft.	300	1/2"Deodar glazing	1	6	0	412	8		
	230	Vertical planks (labour)	7	0	0	16	2		
c.ft.	330	Wood work	2	4	0	742	8		
%s.ft	1, 150	C.I. Sheet roofing	70	0	0	805	0		
%s.ft.	1,350	1 1/2" Cheel plank floor	40	0	0	540	0		
		Carried over				2,719	2		

Unit	Quantity executed (or supplied) up-to-date as per measurement book	Items of work or supplies (Grouped under "sub-heads" and "sub-works" of estimate)	Rate	AMOUNT ± Up-to-date	AMOUNT ± Since previous bill (Total for each sub-head)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Rs. a. p.	Rs. a.	Rs. a.	
		Brought over		2,719 2		
Total value of work done or supplies made to date (A)				2,719 2		
Deduct value of work or supplies shown on previous bill				1,093 12		
Net value of work or supplies since previous bill (F)				1,625 4		
Figure (F) in words Rupees one thousand six hundred and twenty- five- -4.						

* The full name of the work as given in the estimate should be entered here except in the case of bill for "stock" materials.

\+ The "purpose of supply" applicable to the case should be filled in and the rest scored out.

± If the outlay on the work is recovered by sub-heads, the total or each sub-head should be shown in column (5), and against this total there should be an entry in column (6) also. In no other case should any entries be made in column (6).

II-Certificates and Signatures

The measurements were made by +L. Kidar Nath, Overseer, on 1st March 1919 and are recorded at page 15 Measurement Book No. 105. No advance payment has been made previously without detailed measurements.

Dated signature of
Officer preparing the bill,

G.C. ROY-3-3-19
(Rank) Sub-Divisional Officer,
Headquarters Sub-Division, Simla
Division.

Thumb-impression of JOTI.

Dated signature of Contractor.

\+ When the Executive Engineer himself takes the measurements the word me. . . . . Executive Engineer" should be substituted for the word "L. Kidar Nath, Overseer", and the subscription "G.C. Roy, etc.," scored out.

III-Memorandum of Payments

																		Rs.	a.	p.
1	Total value of work done, as per Acct. I, Col.5, entry													+	+			2, 719	2	0
2	Deduct amount withheld: :																			
Figures for Works Abstracts												Rs.	a							
Rs.	a	p.	(a)	From previous bill as per last Running Account Bill.								109	6					2271	15	0
162	9	0	(b)	From this Bill								162	9							
			3.	Balance i.e., "Up-to-date" payments, (Items 1-2) (K)*														2, 447	8	0
			4.	Total amount of payments already made as per entry (K), of last Running Account Bill No. I of October 1918, forwarded with accounts for October 1918.															+	
			5.	Payments now to be made, as detailed below:										+	+	+				
			(a)	By recovery of amounts creditable to this work :				Rs. a. p.		(a)				1092	14	0				
1092	14	0		Value of stock supplied as detailed in the ledger in November 1918.				256 12 0												
				Do. in January 1919				679 2 0												
				Do. in February 1919				157 0 0												

1255	7	0	Total 2(b) + 5(a) . . . (G)								1, 462	11	0
			(b)	By recovery of amounts creditable to other works or heads of accounts:-	Rs. a. p	(b)							
250	0	0	^	"Deposits" - Attachment as per order of Munsif, Ambala. No. 571 of 1918.	250 0 0		250	0	0				
119	13	0	(c)	By cheque± (C) (H)			119	13	0				
369	13	0	Total 5(b) + (c) . .(H)										

* Not required in the case of bills of suppliers.

\+ This figure should be tested to see that it agrees with the total of items 4 and 5.

± If the net amount to be paid is less than Rs. 10 and it cannot be included in cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Pay Rs.* (119/13/-) one hundred and nineteen/13/- by cheque+

G.C.R. - 4-3-19

(Dated initials of Disbursing Officer.)

Received Rs. ± (1,462/11/-) one thousand four hundred and sixty- two/11/-, as per above memorandum on account of this work.

(Amount in Vernacular).

Left-hand thumb impression of

Dated the 5th March 1919 JOTI Stamp

§Witness- MURLIDHAR (Full signature of Contractor)

Paid by me, *vide* cheque No. $\frac{4H,}{69007}$ dated the 4th March 1919

M.R. 5.3.19

Cashier

(Dated initials of person actually making the payment).

* Here specify the net amount payable, *vide* item 5(c).

\+ If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

± The payee's acknowledgment should be for the gross amount paid as per item 5 (i.e., a+b+c).

§ Payment should be attested by some known person when the payee's acknowledgement is given by a mark, seal or thumb-impression.

IV-remarks

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractor's account.)

Fin. R. Form No. 13

(See Fin. R. 130)

Statement of Loans and Advances to Municipalities, etc., during 19

Name of local authority receiving the loan	Amount of Loan sanctioned	Rate of interest	Number and date of orders authorising the loan	Balance from last year	Amount advanced this year	Total	Amount repaid	Balance of loan at close of year	Amount of interest received and credited to Revenue	Balance of interest unpaid.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Rs. nP.			Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.

Fin. R. Form No. 14

(See Fin. R. 131)

Statement of Sinking Funds for Redemption of Loans during 19 . . .

Name of local authority	Balance		Receipts		Total		Payments		Balance	
	Government securities	Cash	Government securities	Cash	Government securities	Cash	Government securities	Cash	Government securities	Cash
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.

- - - - - - - -

[1][Forms 15 to 19 - Deleted]

1. **Forms 15 to 19 were deleted by Notification 28-7-1962.**

[1][Fin. R. Form No. 20

(See Financial Rules Numbers 136, 137 and 140)

Form of agreement to be executed before drawing an advance for the purchase of a motor vehicle.

AN AGREEMENT MADE ON the . . . . . day of . . . . . one thousand nine hundred and . . . . . BETWEEN . . . . . (hereinafter called "the Borrower" which expression shall include his heirs, administrators, executors and legal representatives) of the one part and the Governor of Maharashtra (hereinafter called "the Governor" which expression shall include his successors and assignees) of the other part WHEREAS the Borrower has under the provision of the Bombay Financial Rules, 1959 (hereinafter referred to as "the said Rules" which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs. . . . . for the purchase of a motor vehicle AND WHEREAS the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. . . . . to be paid by the Governor to the Borrower, the Borrower hereby agrees with the Governor, (1) to pay the Governor the amount with interest at the rate of . . . . . per cent. per annum by monthly deductions from his salary as provided in the said Rules and hereby authorise the Governor to make such

deductions, and (2) within one month from the date of payment of the said sum to extend the full amount of the said loan in purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document hypothecating the said Mctor Vehicle to the Governor as security for the amount to be lent to the Borrower as aforesaid and interest in the form provided by the said Rules and IT IS HEREBY LASTLY AGREED AND DECLARED THAT IF THE MOTOR VEHICLE has not been purchased and hypothecated as aforesaid within one month from the date of the payment of the said sum or within a further period of one month thereafter if applied for by the Borrower before the expiry of the said period of one month and granted by the Governor or if the Borrower within that period becomes insolvent or quits the service of the Government or dies, the whole amount of the loan and interest accrued thereon as aforesaid shall immediately become due and payable. Provided that if the Borrower does not purchase and hypothecated the vehicle within the time aforesaid he will be liable to pay the penal interest at the rate of . . . . . per cent per annum.

IN WITNESS WHEREAS the BORROWER has hereto set his hand and the Governor of Maharashtra hath caused . . . . . to Government to hereto set his hand and affix the seal of his office for and on his behalf the day and year first hereinabove written.

SIGNED AND DELIVERED by the
within named Borrower Shri/Smt./Kum
. . . . . .
in the presence of-
(1) . . . . . .
(2) . . . . . .

(Signature and designation of the Borrower.)]

SIGNED, SEALED AND DELIVERED
by Shri . . . . . (Name and designation)
for and on behalf of the Governor of Maharashtra in the presence of-
(1) . . . . . .
(2) . . . . . .
(Signature of witnesses)

(Signature and designation of the Officer).

1. Substituted by Notification dated 18-3-1972.

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[1][Fin. R. Form No. 20-A

(See Fin. Rls. 136, 137 and 140)

Form of Agreement to be executed at the time of drawing on Advance for the Repayment of a Private Loan raised for the purchase of a Motor Vehicle.

AN AGREEMENT made on . . . . . day of . . . . . one thousand nine hundred and . . . . . .BETWEEN . . . . . (hereinafter called "the Borrower" which expression shall include his heirs, administrators, executors and legal representatives of the one part AND THE GOVERNOR OF MAHARASHTRA of the other part):

WHEREAS the Borrower applied to the Government of Maharashtra (hereinafter called "the Government") for a loan of Rs. . . . . [(Ruypees in words) . . . . .] under the provisions of the Bombay Financial Rules, 1959 (hereinafter referred to as "the said Rules" which expression shall include any amendments thereof or additions thereto for the time being in force), for the purchase of a motor vehicle;

AND WHEREAS pending consideration of the said application, the Borrower purchased the motor vehicle prescribed in the Schedule hereunder written (hereinafter called "the said vehicle" by raising a private loan for the payment thereof the said vehicle remains to be hypothecated;

AND WHEREAS the Government has since sanctioned the said loan to the Borrower on the terms and conditions hereinafter contained, NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. . . . . paid by the Government to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Government (1) to pay unto the Government the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided in the said Rules and hereby authorises the Government to make such deductions, (2) within one month from the date of these presents to apply the full amount of the said loan in repayment of the private loan raised by the Borrower for the purchase of the said vehicle or if the amount of the said private loan raised is less than the loan to repay the difference to the Government forthwith, (3) within the same period mentioned in clause (2) to obtain a release in respect of the existing hypothecation or other circumstance in respect of the said vehicle and to produce all the requisite documentary evidence in support of such

payment and release, (4) to execute a document hypothecating the said vehicle to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules and IT IS HEREBY LASTLY AGREED AND DECLARED THAT if the said amount of Government loan is not utilised for payment of the said private loan and obtaining a release as aforesaid or if the Borrower fails to hypothecate the said vehicle as aforesaid or if the Borrower fails to hypothecated the said vehicle as aforesaid within one month from the date of these presents or if the Borrower within the said period becomes insolvent or dies or quits the service of the Government, the whole amount of the said Government loan and interest accrued thereon shall immediately become due and payable, and will be recoverable from the Borrower as an arrear of land revenue.]

Rider A

The Schedule

Description of Motor Vehicle

Maker's name

Description.

Number of Cylinders

Engine No.

Chassis No.

Cost Price.

[2][IN WITNESS WHEREOF the Borrower has hereto set his hand and the Governor of Maharashtra hath caused . . . . . in the Department/Office of the . . . . . to set his hand and affix the seal of his office hereto for and on his behalf the day and year first hereinabove written.]

Signed by the said Borrower
in the presence of-
(1) . . . . . .
(2) . . . . . .
(Signatures of witnesses)

(Signature and designation of the Borrower.)

Signed by (name and designation)
. . . . . for and on behalf of
Governor of Maharashtra
in the presence of-

(1) . . . . . .

(2) . . . . . .

(Signatures of witnesses)

(Signature and designation of the Officer).]

1. **Substituted. by Notification dated 6-4-1964.**
2. **Substituted by Notification dated 7-2-1967.**

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[1][Fin. R. Form No. 21]

(See Fin. Rs. 136, 137 and 140)

Form of Mortgage Bond for Motor Vehicle/Tent Advance

THIS INDENTURE made this . . . . . day of . . . . . One thousand nine hundred and . . . . . BETWEEN . . . . . (hereinafter called "the Borrower" which expression shall include his heirs, administrators, executors and legal representative) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter called the "Governor" which expression shall include his successors and assignees) of the other part. WHEREAS the Borrower has applied for and has been granted an advance of Rupees . . . . . to purchase a . . . . . on the terms of Financial Rules Nos. 136, 137 and 140 of the Bombay Financial Rules, 1959 (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that Borrower will/would hypothecate the said Motor Vehicle/Tent to the Governor as Security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so

advanced as aforesaid the Motor Vehicle/Tent particulars whereof are set out in the schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor the sum of Rs. . . . . aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs. . . . . each on the first day of every month and will pay interest on the sum for the time being remaining due and owing at (i) . . . . . per cent per annum and the Borrower doth agree that such payments may be recovered by monthly deduction from his salary in the manner provided by the said Rules AND FURTHER THAT in the event of his proceeding on deputation out of India for a period exceeding twelve months or of his being transferred to a post outside India, and the competent authority permitting repayment of the amount of advance remaining unpaid and/or interest as aforesaid on the happening of such an event, in rupees in India, the Borrower shall pay to the Governor such dues by remittance through bank draft on or before the 15th or every month in favour of the Accounts Officer in whose books the accounts of the aforesaid advance are kept, and if such payments are not paid or recovered on their due date, the Borrower doth further agree that the Borrower will pay interest at (ii) . . . . . per cent per annum on all the outstanding payment and interest payable thereon from the date of such default until payment, and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor the Motor Vehicle/Tent the particulars whereof are set out in the schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

Note. - (i) and (ii) above. The rate of interest at (ii) above should be double the rate of interest mentioned at (i) above subject to a minimum rate of 8 per cent and maximum rate of 10 per cent.

[2][And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor Vehicle/tent and that the same is his absolute property and that he has not pledged and so long as money remains payable to the Governor in respect of the said advance will not sell, pledge or part with the property in or possession of the said Motor Vehicle/Tent.

PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in

manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in the service of the Governor or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor Vehicle/Tent or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings, in execution of any decree or judgment against the Borrower, the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as foresaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the GOVERNOR may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor Vehicle/Tent and either remain in possession thereof without removing the same or else may remove and sell the said Motor Vehicle/Tent either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the Borrower, his executors, administrator or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Vehicle/Tent shall not prejudice the right of the Governor, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Vehicle/Tent being sold the amount by which the net sale proceeds fall short of the amount owing AND the BORROWER hereby further agrees that so long as any moneys are remaining due and owing to the GOVERNOR, he, the BORROWER, will insure and keep insured the said Motor Vehicle/Tent against lost or damage by fire, theft or accident with an Insurance Company to be approved by Government and will produce evidence to the satisfaction of the Accountant General that the Motor Insurance Company/Insurance Company with whom the said Motor Vehicle/Tent is insured have received notice that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Vehicle/Tent to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Vehicle/Tent the Borrower will forthwith have the same repaired and made good.]

The Schedule

Description of Motor Vehicle/Tent

Maker's Name.	
Description.	
No. of Cylinder.	
Engine No.	
Chasis No.	
Cost Price.	

IN WITNESS WHEREOF the said . . . . . (Borrower's name) has hereunto set his hand, the day and year first above written.

*Signed by the said in the presence of-

(1) . . . . . .

(2) . . . . . .

(Signature of Witnesses)
(Signature and designation of the Borrower).

*Name and designation of the borrower.

1. **Substituted by Notification dated 25.10.1966**
2. **Substituted by Notification dated 8.3.1968**

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[1][Fin. R. Form No. 21-A

[See Fin. R. 136(6)]

Form of Mortgage Bond for Motor Vehicle purchased with sale proceeds of an old one before the repayment of the entire advance of money with interest thereon sanctioned by Government earlier for the purchase of the latter vehicle.

THIS INDENTURE made this . . . . . day of . . . . . BETWEEN Shri . . . . . son of . . . . . hereinafter referred to as "the Borrower" (which expression shall unless it be, repugnant to the context or meaning thereof, include his heirs, executors,

administrators and legal representatives) of the one part AND THE GOVERNOR OF MAHARASHTRA hereinafter referred to as "the Governor" (which expression shall unless it be repugnant to the context or meaning thereof, include his successors in office and assigns) of the other part.

WHEREAS by a Deed of Mortgage, dated the ..... day of .... and made between the Borrower of the One Part and the Governor of the other part (hereinafter referred to as the "Principal Deed"), the Borrower mortgaged to the Governor the Motor Vehicle more particularly described in the schedule thereto (hereinafter referred to as the "the Old Motor Vehicle") to secure the repayment by the Borrower of the sum of Rs. ..... (in words as well as in figures) lent and advanced by the Governor to the Borrower for the purpose of purchase by the Borrower of the old Motor Vehicle with interest thereon at the rate of ..... per cent, per annum on the terms and conditions mentioned in the said Principal Deed.

AND WHEREAS out of the said sum of Rs. ..... advanced to the Borrower by the Governor as aforesaid the Borrower has repaid the sum of Rs. ..... (in words as well as in figures) towards principal and all interest upto the ..... day of ..... as per the terms of the Principal Deed and the sum of Rs. ..... still remains due and payable by the Borrower to the Governor.

AND WHEREAS the Borrower being desirous of purchasing a new Motor Vehicle applied to the Governor for permission to sell his old Motor Vehicle and purchase a new one and to utilise the sale proceeds of the old Motor Vehicle in terms of rule 136(6) of Bombay Financial Rules, 1959, hereinafter referred to as "the said rules" (which expression shall include any amendment thereof or addition thereto and for the time being in force) towards the purchase of the new Motor Vehicle which the Governor has granted on the condition that the new Motor Vehicle so purchased by the Borrower shall be mortgaged to the Governor as and by way of security for the repayment of the aforesaid sum of Rs. ..... due and owing by the Borrower to the Governor and interest thereon.

AND WHEREAS the Borrower has accordingly sold his old Motor Vehicle for Rs. ..... and has purchased another as described in the Schedule hereunder written for the sum of Rs. ..... and has utilised the net sale

proceeds, of the old Motor Vehicle towards the payment of the price of the new car.

AND WHEREAS the sum of Rs. ..... is now due and owing by the Borrower to the Governor for principal and interest.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay the Governor the sum of Rs. ..... now due and payable by the Borrower to the Governor as aforesaid by equal monthly instalments of Rs. ..... the first of such instalments to be paid on the ..... day of ..... and the subsequent instalments to be paid on the first day of each and every succeeding month and to pay interest on the said sum of Rs. ..... at the rate of Rs. ..... by* .....

AND the Borrower doth hereby agree that such payments may be recovered by monthly deduction from his salary in the manner provided by the said Rules.

AND in further pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby assign and transfer unto the Governor his new Motor Vehicle particulars whereof are set out in the Schedule hereunder written as and by way of mortgage for the repayment by the Borrower of the said sum of Rs. ..... and interest thereon as required by the said Rules.

AND the Borrower doth hereby agree and declare that he has paid the full purchase price of his said new Motor Vehicle and/or the entire customs duty payable and that the same is his absolute property and that he has not pledged and so long as any moneys shall remain due and payable by him to the Governor hereunder he will not sell, mortgage, pledge or otherwise part with possession of his said new Motor Vehicle.

PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of Principal or interest shall not be paid or recovered in the manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time ceases to be in Government service or if the Borrower shall sell, mortgage pledge or otherwise part with the property or possession of the said new Motor Vehicle or is adjudicated insolvent or makes any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree, judgment or order against the Borrower the balance of the principal which shall then be remaining due and unpaid together with interest

calculated as aforesaid shall forthwith become due and payable and IT IS HEREBY AGREED and declared that the Governor may on the happening of any of the events hereinbefore mentioned seize and take possession of the said new Motor Vehicle and either remain in possession thereof without removing the same or else may remove and sell the said new Motor Vehicle either by public auction or private contract and may out of the net sale moneys retain the balance of the principal and interest then remaining unpaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his right hereunder and shall pay over the surplus, if any, to the Borrower, his heirs, executors, administrators or legal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Vehicle shall not prejudice the right of the Governor, to sue the Borrower or his legal representatives for the said balance remaining due and interest or in case of the new Motor Vehicle being sold for the amount by which the net sales proceeds fall short of the amount due and owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing by the Borrower to the Governor hereunder, the Borrower will pay all taxes as and when they become due and will insure and keep insured the said New Motor Vehicle against loss or damage by fire, theft or accident with an Insurance Company to be approved of by the Accountant General concerned and will produce evidence to the satisfaction of the Accountant General that the Motor Insurance Company with whom the said New Motor Vehicle is insured have received notice that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will keep the new motor vehicle in good order and condition and will not permit or suffer the said new Motor Vehicle to be destroyed or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said New Motor Vehicle, the Borrower will forthwith at his own cost have the same repaired and made good.

The Schedule

Description of Motor Vehicle

Maker's Name.	
Description.	
No. of Cylinder.	

Engine No.	
Chasis No.	
Cost Price.	

IN WITNESS WHEREOF the said . . . . . (Borrower's name) has hereunto set his hand, the day and year first above written.

[+] Signed by the said . . . . . .
in the presence of-

(1) . . . . . .

(2) . . . . . .

(Signature of Witnesses)

(Signature and designation of the Borrower).]

1 **Inserted by Notificaion dated 5-5-1966.**

* **State how interest is to be paid.**

\+ **Name and designation of the borrower.**

Fin R. Form No. 22

(See Fin. Rs. 136 and 137)

Form of Subsidiary Bond

WHERES BY AN INDENETURE OF MORTAGAGE bearing date the . . . . . day of . . . . . 19. . . . . between . . . . . (hereinafter called "the borrower" which expression shall, unless excluded by or repugnant to the context, include his heirs, executors, administrators and assigns) of the one part and the Governor of Bombay (hereinafter called "the Governor" which expression shall, unless excluded by or repugnant to the context, include his successors in office and assigns) of the other part, the borrower had assigned and transferred unto the Governor the motor Car/Cycle/boat bearing police registration No. . . . . and more particularly described in the schedule thereunder written by way of security for the due repayment as therein provided of the sum of Rupees . . . . . (Rs. . . . . only) advanced to the borrower by the Governor and interest thereon, and agreed, *inter alia,* to keep the

said motor Car/Cycle/boat insured against loss or damage by fire or accident; AND WHEREAS the borrower has insured the said motor Car/Cycle/boat with the . . . . . Company under policy No. . . . . , dated the . . . . . day of . . . . . 19 . . . in the sum of Rupees . . . . . (Rs. . . . . only) subject however to the borrower undertaking to bear himself the first sum of Rupees . . . . . (Rs. . . . . only) of each claim arising under the said policy of insurance; AND WHEREAS the Governor has, subject to the execution of these presents, agreed to accept the said policy of insurance as sufficient compliance with the terms of the said agreement to insure entered into by the borrower in the said Indenture of Mortgage;

NOW THEREFORE IT IS HEREBY DELCARED AND AGREED in pursuance of the said agreement and in consideration of the premises THAT the borrower doth hereby indemnify the Governor from all damage, interest, costs, charges and expenses on account of or attributed to the borrower having undertaken as aforesaid to bear himself the first sum of Rupees . . . . . (Rs. . . . . only) of each claim arising under the said policy of insurance; AND THAT these presents shall be deemed to form part of the said Indenture of Mortgage bearing date the . . . . . day of . . . . . 19 . . . . . .

Signed and delivered by the said . . . . . .
. . . . . on the . . . . . .
day of . . . . . .19 . . .
. . . . . in the presence of-

[1][- - - - - - - - - - - - - - - - - - -]

1. **Deleted by Notification dated 12-4-1967.**

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[1][Fin R. Form No. 22-A

Form of Surety Bond

I . . . . . ., inhabitant of . . . . . Taluka, ... District, at present serving as . . . . . in the Office of . . . . . Government of Maharashtra, hereby declare myself surety, for Shri . . . . . (hereinafter referred to as "the Borrower") and gurantee that the Borrower shall do and perform all that he

has undertaken to do and perform under the Deed dated the . . . . . day of . . . . . 19. . . executed by him in favour of the Governor of Maharashtra (hereinafter referred to as "the said Deed of Mortgage") and in case the Borrower makes any default therein, I hereby bind myself, my heirs, executors and administrators to pay to the Governor of Maharashtra (hereinafter referred to as "the Government") the sum of Rupees . . . . . (Rupees . . . . . only) or such smaller sum as shall be deemed sufficient by the . . . . . .(Name of Officer) to cover only loss or damage which the Government may sustain by reason of such default with interest thereon at the rate of . . . . . per cent per annum from the date of demand till payment, I further agree that the Government shall have the fullest liberty without affecting this guarantee to postpone for any time or from time to time the exercise of the power of sale conferred by the said Deed of Mortgage and to exercise the same at any time and in any manner and either to enforce or forbear to enforce the covenants for payment of principal or interest or any other covenants contained or implied in the said Deed of Mortgage or any other remedies or securities available to the Government AND I further agree that Government may without prejudice to any other rights and remedies of the Government recover the said sum from me as arrears of land revenue and I do hereby lastly agree that any forbearance in enforcement of the said Deed of Mortgage or any other indulgence granted to the Borrower or any variation of the terms of the said Deed of Mortgage or any time given to the Borrower or any other conditions or circumstances under which in law a surety would be discharged will not discharge me from my liability to pay the said sum and for the purposes of enforcement of this Bond my liability hereunder will be joint and several with that of the Borrower and as a principal debtor.

Dated . . . . . day of . . . . . 19.

Signature of surety.

Witness

1. . . . . .

2. . . . .]

1. **Inserted by Notification dated 16-8-1967.**

Fin. R. Form No. 23

(See Fin. R. 136-Note 3)

(Letter intimating to the Insurance Company the Governor of Bombay's interest in insurance policies of Motor Cars, etc.)

From . . . . . .

To . . . . . .

[1][- - - - - - - - - - - - - - -]

Dear Sir,

I am to inform you that the Governor of Bombay is interested in the Motor Car/Boat/Cycle Insurance Policy No. . . . . secured in your company and to request that you will kindly insert a clause to the following effect in the policy;

It is hereby declared and agreed that Shri . . . . . (the owner of the Motor Car/Boat/Cycle hereinafter referred to as the insured in the Schedule to this policy) has hypothecated the Car/Boat/Cycle to the Governor of Bombay as security for an advance for the purchase of the Motor Car/Boat/Cycle and it is further declared and agreed that the Governor is interested in any monies which but for this endorsement be payable to the said Shri . . . . . (the insured under this policy) in respect of the loss or damage to the said Motor Car/Boat/Cycle (which loss or damage is not made good by repairs, reinstatement or replacement) and such monies shall be paid to the Governor of Bombay as long as he is the Mortgagee of the Motor Car/Boat/Cycle and a receipt passed by a duly authorised officer of the Government of Bombay shall be a valid discharge to the Company in respect of such monies.

Save as by this endorsement expressly agreed, nothing herein shall modify or affect the rights or liabilities of the insured or the Company respectively under or in connection with this policy or any term provision or condition thereof.

Yours faithfully,

Place . . . . . .

Date . . . . . .

Forwarded. The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place . . . . . .

Date . . . . . .

Accountant-General.

1. **Deleted by Notification dated 11-11-1966.**

Fin R. Form 24

(See Fin. R. 138)

Form of Mortgage Bond for advance for purchase of a tonga and a pair of horses.

THIS INDENTURE made this . . . . . day of . . . . . one thousand nine hundred and . . . . . BETWEN . . . . . (hereinafter called the "Borrower") of the one part AND THE GOVERNOR OF BOMBAY (hereinafter called "the Governor") of the other part.

WHEREAS the Borrower has applied/applied for and has been granted an advance of Rs. . . . . to purchase a tonga and a pair of horses on the terms of Financial Rule . . . . . of the Bombay Financial Rules, 1959 (Financial Publication No. 1), (hereinafter referred to as the said Rules which expression shall include any amendment thereof or addition thereto for the time being in force); AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said tonga and pair of horses to the Governor as security for the amount lent to the Borrower; AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the tonga and pair of horses particulars whereof are set out in the schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor the sum of Rs. . . . . aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payment of Rs. . . . . each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules, and in further pursuance of the said agreement, the Borrower doth hereby assign

and transfer unto the Governor the tonga and pair of horses and particulars whereof are set out in the schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

AND THE BORROWER doth hereby agree and declare that he has paid in full the purchase price of the said tonga and pair of horses and that the same is/are his absolute property and that he has not pledged or in any manner alienated and so long as any moneys remain payable to the Governor in respect of the said advance will not sell, pledge or part with the possession of the said tonga and pair of horses:

PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same is due or if the Borrower shall die or at any time cease to be in the service of the Government of Bombay or if the Borrower shall sell or pledge or part with the possession of the said tonga and pair of horses or becomes insolvent or makes any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower, the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable; AND IT IS HEREBY AGREED AND DECLARED that the Governor may on the happening of any of the events hereinbefore mentioned seize and take possession of the said tonga and pair of horses and either remain in possession thereof without removing the same or else may remove and sell the said tonga and pair of horses either by auction or private contract and may out of the said sum retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the Borrower, his executors, administrators or legal representatives; PROVIDED FURTHER that the aforesaid power of taking possession or selling the said tonga and pair of horses shall not prejudice the right of the Governor to sue the Borrower or his legal representatives for the said balance remaining due and interest thereon or in the case of the tonga and pair of horses being sold, for the amount by which the net sale proceeds fall short of the amount owing. AND THE BORROWER HEREBY AGREES that he will properly maintain the said tonga and pair of horses and will not voluntarily or

negligently allow the said tonga and pair of horses to be damaged or injured; AND FURTHER that in the event of any damage or accident happening to the said tonga and pair of horses, the Borrower will forthwith have the same replaced.

IN WITNESS WHEREOF the said . . . . . (Borrower) has hereunto set his hand the day and the year first above written.

The Schedule

(Description of the tonga and pair of horses)

Signed by the Borrower in the presence of-

(1)

(2)

Fin. R. Form No. 25

[See Fin. R. 138]

Form of Agreement to execute a Mortgage Bond for securing advances for the purchase of a tonga and a pair of horses.

AN AGREEMENT made . . . . . day of . . . . . one thousand nine hundred and . . . . . BETWEEN . . . . . of . . . . . (hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part AND THE GOVERNOR OF BOMBAY (hereinafter called the Governor) of the other part; WHEREAS the Borrower has under the provisions of the Bombay Financial Rules, 1959 (Financial Publication No. 1.), (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor of Bombay for a loan of Rupees . . . . . for the purchase of a tonga and a pair of horses and the Governor of Bombay has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained; NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. . . . . paid by the Governor of Bombay to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor of Bombay (1) to pay the Governor the said sum of Rs. . . . . with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor to

make such deductions from his salary and (2) within one month from the date of the these presents to expend the full amount of the said loan in the purchase of a tonga and a pair of horses or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document hypothecating the said tonga and pair of horses to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules; AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the tonga and pair of horses have not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS WHEREOF the Borrower has hereunto set his hand the day and year first before written.

Signed by the said in the presence of-

(1)

(2)

---

[1][Form 26 to 29- Deleted]

1. **Forms 26 to 29 were deleted by Notification dated 28-7-1962,**

Fin. R. Form No. 30

(See Fin. R. 175)

To,
THE AGENT,
STATE/ RESERVE BANK OF INDIA.

Please pay Bill No. . . . . .dated the . . . . . .of the . . . . . .for Rs. . . . . (Rupees . . . . .) to Shri/Shrimati . . . . . Cashier/Peon of the office of the . . . . . whose signature is given below:-

Signature . . . . . .

Received payment.

Signature of the claimant.

. . . . . .

(Cashier/Peon) Office of the . . . . . .

Fin. R. Form No. 31

(See Fin. R. 141)

MEMORANDUM OF AGREEMENT made the . . . . . day of . . . . . 19 . . . Between . . . . . (hereinafter called the Borrower) of the one part AND THE GOVERNOR OF BOMBAY (hereinafter called the Lender) of the other part;

WHEREAS the Borrower's (family) is proceeding to . . . . . on leave/returning from . . . . . on expiry of leave (with his family) and has in accordance with Financial Rule 141 of the Bombay Financial Rules, 1959 (hereinafter referred to as the "aforesaid Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) requested the Lender to lend him Rs. . . . . towards defraying the cost of his/their passage(s) to . . . . . (and back to India) which the Lender has agreed to do on the terms and conditions hereinafter mentioned;

WITNESSETH that in consideration of the said sum of Rupees . . . . . advanced by the Lender to the Borrower (receipt of which the Borrower hereby acknowledges) the Borrower for himself, his heirs, executors and administrators hereby covenants with the Lender to repay the said sum with interest thereon as provided by the aforesaid Rules by 36 equal monthly instalments, the first instalment to be payable on the date of first payment of a full month's pay after the advance is granted, no recoveries being made while the Borrower is on leave, and the Borrower hereby authorizes the Lender to deduct the amount of such monthly instalments from the pay of the Borrower PROVIDED ALWAYS and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan and interest is repaid or if he does not produce receipts for the said passage(s) within three

weeks from the date hereof, or if he does not comply with any of the conditions specified in the aforesaid Rules subject to which the aforesaid loan is made, then and in that event the loan shall become immediately due and payable;

IN WITNESS WHEREOF the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in presence of-

Witness:

Address:

Occupation:

Fin. R. Form No. 32

(See Fin. R. 142)

KNOW ALL MEN BY THESE PRESENTS THAT I . . . . . son of . . . . . a resident of . . . . . in the District of . . . . . at present employed as a permanent . . . . . in the . . . . . (hereinafter called "the Surety") am held and firmly bound unto the GOVERNOR OF BOMBAY hereinafter called "the Government", which expression shall unless the context otherwise admit include his successors and assigns in the sum of Rs. . . . . (Rupees . . . . . only) to be paid to the Government FOR WHICH PAYMENT to be well and truly made I hereby bind myself, my heirs, executors, administrators and representatives firmly by these presents. In witness whereof I set my hand this . . . . . day of . . . . . one thousand nine hundred and . . . . . .

WHEREAS . . . . . son of . . . . . a resident of . . . . . in the District of . . . . . at present employed as a temporary . . . . . in the . . . . . (hereinafter called "the Borrower") has, at his own request, been granted by the Government, advance of Rs. . . . . (Rupees . . . . . only) for . . . . . .

AND WHEREAS the Borrower has undertaken to repay the said amount in . . . . . equal monthly instalments;

AND WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the Borrower the Surety has agreed to execute the above bond with such condition as is hereunder written;

NOW THE CONDITION OF THIS OBLIGATION is such that if the said Borrower shall, while employed in the said . . . . . duly and regularly pay or cause to be paid to the Government the amount of the aforesaid advance owing to the Government by instalments until the said sum of Rs. . . . . (Rupees . . . . . only) shall be duly paid then this bond shall be void, otherwise the same shall be and remain in full force and virtue. BUT SO NEVERTHELESS that if the Borrower shall die or become insolvent or at any time cease to be in the service of the Government the whole or so much of the said principal sum of Rs. . . . . (Rupees . . . . . only) as shall then remain unpaid shall immediately become due and payable to the Government and recoverable from the Surety as arrears of land revenue in one instalment by virtue of this bond.

The obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said Borrower.

The Government shall bear the stamp duty in respect of these presents.

Signed and delivered by said
. . . .
at . . . . . .
this . . . day of . . . . . .
19 . . . . .

Signature of Surety

(Designation) . . . . . .
(Office to which attached) . . . . . .

Signature:

Address

and occupation
of the witnesses.

In the presence of-
(1) . . . . . .

(2) . . . . . .

Fin R. Form No. 33

(See Fin. Rs. 98, 99)

Refund of lapsed deposits (credited to State Revenues)

To,

THE PRINCIPAL AUDITOR.

Sir,

The following refunds of Lapsed Deposits aggregating Rupees . . . . . (in words) have been claimed by . . . . . of whose identity and title to the money I have satisfied myself. I request your sanction to the refund:-

Class of Deposits	Particulars of Original deposits		Balance Credited to Government		Date of Lapsed Statement	Amount Claimed		Remarks
	Year	No.						
			Rs.	nP.		Rs.	nP.	

(Signature)

Judge, Magistrate or other Officer.

Fin. R. Form No. 34

(See Fin. R. 14)

Form of request to the Treasury Officer, incharge of a Government Treasury/Sub-Treasury to take charge of a box/chest belonging to a Co-operative Society/Bank

Date . . . . . .

To,

THE TREASURY OFFICER,

Sir,

[1][- -]

. . . . . , I hereby request you to take charge of the box/chest belonging to Co-operative Society*/Co-operative Bank Ltd., which I have this day deposited with you for safe custody, free of charge, in the Government Treasury/Sub-Treasury at . . . . . and I agree for and on behalf of the said Society/Bank to the following terms and conditions, namely:-

(1) That neither the [2][Government of Maharashtra] nor any officer of Government shall incur any liability or responsibility in the event of the loss or destruction of the box/chest or of any of its contents by fire, theft, fraud or any other cause whatsoever;

(2) that applications to the treasury staff for access to the deposited box/chest will only be made at reasonable and proper hours and with strict regard to the needs of Government business; and

(3) [1][- - - - - - - - - - - - - - - - - - -]

Note.-Any other terms and conditions imposed by the [3][Treasury Officer] and agreed to by the Society/Bank shall be specified in the application.

I beg to remain.
Sir.,
Your most obedient servant.+

* Here give the description of the Society or Bank.

\+ Signature of the Society/Bank official making the request for and on behalf of the Society Bank

1. **Deleted by Notification dated 28-3-1986.**
2. **Substituted for "Government of Bombay" ibid.**
3. **Substituted for "Collector", ibid**

- - - - - - - - - - -

Fin. R. Form No. 35

(See Fin. R. 14 (d)

Form of Request to the Collector to take charge of a box belonging to private persons

Date . . . . . .

To,
THE COLLECTOR,

Sir,

As Government has been pleased to permit private persons to keep the boxes containing their valuables in Government treasuries in a room or rooms other than the treasury strong room, subject to certain conditions laid down in Government Resolution No. 1075/33, dated 22nd November 1935, I . . . . . residing at . . . . . hereby request you to take charge of the box belonging to me, which I wish to deposit with you for safe custody and I agree to the following terms and conditions, namely:-

(1) that neither the Government of Bombay nor any officer of Government shall incur any liability or responsibility in the event of the loss or destruction of the box or of any of its contents by fire, accident, theft, fraud, negligence of themselves or their servants or in any other way;

(2) that application to the Collector for access to the deposited box will only be made at reasonable and proper hours and with strict regard to the needs of Government business;

(3) that I shall pay a fee of annas eight a month or portion of a month for each box; and

(4) that the permission to deposit, if granted, will be liable to be modified or withdrawn by the Collector at any time.

I beg to remain,
Sir
Your most obedient servant.

Fin. R. Form No. 36

[(See Fin. R. 14)]

Register of Chests containing Jewellery, Bullion of other Valuables lodged for Safe Custody in the ..... Treasury

Serial No.	Designation of the officer depositing the chest	Number and date of the [2][Treasury Officer's [2]*] order authorising the deposit	Number of boxes, packets, etc., marks on them, if any and description of valuables they are said to contain	[3][Period of Deposit	Date of original deposit	Treasury Officer's initials	Date of final return	Signature of the person to whom the box is returned	Treasury Officer's initials	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note.-Certificate of verification of the chests to be given in the body of the form.

1. **Substituted by Notification dated 28-11-1970.**
2. **Deleted by Notification dated 21-1-1974.**
3. **Inserted by Notification dated 28-11-1970.**

Fin. R. Form No. 37

[1][See Fin. R. 14]

Transit book of receipt and return of cash boxes deposited at the ..... Treasury.

Serial No. in the Register of chests containing Jewellery, etc.	Deposited		Taken out			
	Date	Signature of the Treasury Officer	Date	Signature of the depositor	Name of the messenger authorised to fetch the box	Signature of the messenger
(1)	(2)	(3)	(4)	(5)	(6)	(7)

1. **Substituted by Notification dated 28.11.1970.**

Fin. R. Form No. 38

(See Fin. R. 14)

Form of acknowledgement, for deposit of a box/chest belonging to a Co-operative Society/Bank for safe custody in a Government treasury or sub-treasury.

Date.....

I hereby acknowledge that Mr..... (Name and Designation of the Society/Bank official depositing the Box/chest) has this day deposited with me for safe custody in the Government treasury/sub-treasury at..... free of charge, a strong box/chest belonging to the ..... Co-operative Society/Bank Limited, and I have received the same on the express conditions stated in the application dated..... namely:-

(1) That neither the [1][Government of Maharashtra] nor any of its officers shall incur any liability or responsibility in the event of the loss or destruction of the box/chest or of any of its contents by fire, theft, fraud or any other cause whatsoever;

(2) that applications to the treasury staff for access to the deposited box will only be made at reasonable and proper hours and with strict regard to the needs of Government business; and

(3) that the permission to deposit hereby granted is liable to be modified or withdrawn by the [1][Treasury Officer] at any time.

Note.-Any other terms and conditions imposed by the [1][Treasury officer] and agreed to by the Society/Bank shall be specified in the Acknowledgement.

Signature of the Treasury Officer,

1. **Substituted by Notification dated 28-3-1986.**

Fin. R. Form No. 39

[See Fin. R. 14 (d)]

Form of Acknowledgement for deposit of a box belonging to private persons for safe custody in a Government Treasury.

Date. . . . . .

I hereby acknowledge that Mr. . . . . has this day deposited with me for safe custody in the Government Treasury at. . . . . in a room other than the treasury strong room a box belonging to him and I have received the same on the express conditions stated in his application dated. . . . . namely:-

(1) That neither the Government of Bombay nor any officer of Government shall incur any liability or responsibility in the event of the loss or destruction of the box or of any of its contents by fire, accident, theft, fraud, negligence of themselves or their servants or in any other way;

(2) that he will be allowed access to the deposited box only at reasonable and proper hours, strict regard being had to the needs of Government business;

(3) that he shall pay a fee of annas eight a month or portion of a month for each box; and

(4) that the permission to deposit hereby granted is liable to be modified or withdrawn by the Collector at any time.

Signature of Collector.

Fin. R. Form No. 40

(See Rule III-B in Section I of Appendix 19)

List of grants of timber, trees and other forest products made by Revenue / Forest and Revenue Officer from Revenue lands including forest / Forests in charge of the Revenue Department either free or at concessional rates and the forest produce removed free by right and privilege holders from forest during the financial year 19 - 19 .

District/Division

Name of forest produce	Granted free				Granted at concessional rate				To whom and for what purpose granted
	To right and privilege holders		To free grantees		Value at			Value fore gone	
	Quantity	value	Quantity	value	Quantity	Full rate	Concession rate		
		Rs.		Rs.		Rs.	Rs.	Rs.	
(i) Timber	(a) Individual cases of over Rs. 1,000								
(ii) Fuel									
(iii) Minor Produce									
(1) Grass and grazing									
(2) Others	(b) Cases of Rs. 1,000 and less (in totals)								
(i) Timber									
(ii) Fuel									
(iii) Minor produce									
(1) Grass and grazing									
(2) Others									

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[1][Fin R. Form No. 41

(See. Fin. R. 91)

Register showing account of undisbursed pay and allowances.

Serial No.	Bill No.	Net amount of the Bill	Date of encashment	Total amount remaining undisbursed	Particulars of the amount shown in column 5	Dated initials of the Gazetted Officer	Date of disbursement	Dated initials of the Gazetted Officer	Remarks
1	2	3	4	5	6	7	8	9	10
		Rs. nP		Rs. nP	Rs. nP				

1. **Inserted by Notification dated 6-4-1964.**

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[1][Fin. R. Form No. 42

(See Fin. R. 139)

Form of Mortgage Bond for Bicycle Advance.

THIS INDENTURE made this . . . . . day of . . . . . one thousand nine hundred and . . . . . BETWEEN. . . . . (hereinafter called "the Borrower" which expression shall include his heirs, administrators, executors and legal representatives) of the one part AND THE GOVERNOR OF MAHARASHTRA (hereinafter called the "Governor" which expression shall include his successors and assignees) of the other part;

WHEREAS the Borrower has applied for and has been granted an advance of Rupees. . . . . to purchase a bicycle. . . . . on the terms of Financial Rule 139 of the Bombay Financial Rules, 1959 (hereinafter referred to as "the said Rule" which expression shall include any amendment thereof or addition thereto for the time being in force);

AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Bicycle to the Governor as security for the amount lent to the Borrower;

AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the bicycle particulars whereof are set out in the schedule hereunder written;

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby Covenant to pay to the Governor the sum of Rs. . . . . aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs. . . . . each on the first day of every month and will pay interest on the sum for the time being remaining due and owing at *. . . . . per cent per annum and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rule and if such payments are not paid or recovered on their due date, the Borrower doth further agree that the Borrower will pay interest at +. . . . . per cent per annum on all the outstanding payment and interest payable thereon from the date of such default until payment, and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor the bicycle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rule.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said bicycle and that the same is his absolute property and that he has not pledged the same with anyone and so long as any money remains payable to the Governor in respect of the said advance he will not sell, pledge or part with the property in or possession of the said bicycle PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in the service of the Governor or if the Borrower shall sell or pledge or part with the property in or possession of the said bicycle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become due and payable AND IT IS HEREBY AGREED AND declared that the GOVERNOR may on the happening of any of the events hereinbefore mentioned

seize and take possession of the said bicycle and either remain in possession thereof without removing the same or else may remove and sell the said bicycle either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the Borrower, his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said bicycle shall not prejudice the rights of the Governor, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the bicycle being sold the amount by which the net sale proceeds fall short of the amount owing AND the Borrower hereby further agrees that he will not permit or suffer the said bicycle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said bicycle the Borrower will forthwith have the same repaired and made good.

The Schedule

Description of bicycle

Maker's name.

Description.

Cost price.

[2][IN WITNESS WHEREOF the said . . . . . , ... the Borrower abovenamed has hereto set his hand the day and year first hereinabove written.

Signed and Delivered by the within named.

. . . . . .

in the presence of-

(1) . . . . . .

(2) . . . . . .]

(Signatures of witnesses)

. . . . . .

. . . . . .

Signed by (name and designation) (Signature and designation of the Borrower).

for and on behalf of the Governor
of Maharashtra in the presence of

(1) . . . . . .

(2) . . . . . .

(Signatures of witnesses).

(Signature and designation of the Officer)]

* Here insert rate of interest.

\+ Here mention rate of interest which should be double the rate of interest mentioned above subject to minimum of 8 per cent and maximum of 10 per cent.

2. Inserted by Notification dated 6-4-1964.

1. Substituted by Notification dated 16-10-1965.

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[1][Fin. R. Form No. 43

Report of Damage to Immovable Government Property to be sent to the Accountant General

1.	Department	
2.	Locality	
3.	Description of the property damaged	
4.	Cause of the damage	
5.	Book value of the damaged portion of the property.	
6.	(a)Is it proposed to replace or reconstruct the damaged portion?	

	(b)If so, what is the estimated cost of the replacement or reconstruction?	
7.	If it is not proposed to replace or reconstruct the damaged portion of the property, what is the amount to be written off the capital value of the property in the accounts? (This amount should be estimated in the absence of the recorded book value).	
8.	What action is being taken to effect the write off, if any, mentioned as being necessary in item 7 above?	
9.	Whether the work of restoration of the damaged property will commence within two years from the date of the damage.	

Note.-For purpose of write off of the value of temporary structures, damaged or destroyed which have served the period intended and which are therefore, not proposed to be reconstructed, the value of the structures should be assessed as at the time of damage or destruction.]

1. **Inserted by Notification dated 6-6-1964.**

Appendix

Financial Rule Form No. 44

[1][- - - - - - - - - - - - - - -]

1. **Deleted by Notification dated 27-2-1985.**

Financial Rule Form No. 45

Schedule of recoveries of Festival Advance
for the month of. . . . . 19 . . .

Major Head of Accounts in which the Pay and allowances of the incumbents are adjusted. . . . . .

						Name of the Establishment		
Serial No.	Designation of the Drawing Officer by whom advance was drawn	No. and date of the Treasury vouchers in which the advance has been drawn	Amount of Advance outstanding to the end of previous month at the commencement of the month	Amount of Advance recovered	Amount of Advance outstanding at the end of the month	to which transferred indicating the designation of the Drawing Officer	from which transferred indicating designation of the Drawing Officer	Date of issue of L.P.C. showing the balance to be recovered, date of relief and any other remarks.
1	2	3	4	5	6	7(a)	7(b)	8

PART A: Recoveries in respect of advances drawn and disbursed by the Drawing Officer who makes the recoveries.

PART B: Recoveries in respect of advances drawn and paid by other Drawing Officers.

PART C: Particulars of Government Servants in whose case recoveries were made in the previous month's bill but who have been transferred to other offices.

Total of part-A and B-Rs.

CERTIFICATES

1. Certified that the total of recoveries shown in Col. 5 above agree with the amount actually recovered and shown in the body of the bill.
2. Certified that the recoveries effected have been duly posted in the Register of Advances (Form "A").

Signature of Drawing Officer.

1. **Note-** The total of column 5 (parts A and B) together should agree with the total deduction shown in the bill on account of the particular advance.
2. A separate schedule should be prepared for each bill.
3. In respect of persons transferred from one office to another, an indication regarding the office from which they are transferred and the amounts of advance outstanding against them at the time of transfer should be given in the remarks column against part B.
4. The names of Government Servants transferred should be shown in column 8 of Form B.

Pro Forma

Form No. 46

Six Monthly Abstract to be furnished by the Drawing Officer in respect of Festival Advance

Name of the Office		Major head to which the pay of Establishment is debitable	
			Rs.
Opening Balance		(to be worked out from Form "A" maintained as per Government Circular, Finance Department, No. FNR. 1062/6362 VII,dated 13th November 1962)	
1.	Add Advances drawn by this office during the six months.		A
2.	Outstanding Advances in respect of statement transferred from other offices during the six months		B
	*Office of the X a DO Y b DO Z c		
Deduct			
(1)	Recoveries during the month		D
(2)	Outstanding Advance in respect		C

	of statement transferred to other offices during the six months		
	Office of the R d DO S e DO T f		
	Closing Balance	R+A+B)	(D+C)

* Separate abstract may please be prepared in respect of each Major Head.

Financial Rules Form No. 47

[See Financial Rules No. 142 (a) And 142 (c)

Pro forma of the register for recoveries of advances granted to Government servants on transfer or for loan

Serial No.	Name of the Government Servant to whom the T.A. advance has been sanctioned	Designation	Number and date of the orders sanctioning advance	The quantum of advance
1	2	3	4	5

Number and date of the bill against which advance is adjusted	Reasons if any for not submitting the bill immediately on completion of the journey	Whether time limit has expired and whether audit has been requested to issue retrenchment slips (in case of Gazetted Officers) advances have been recovered (in case of Non-Gazetted Officers)	Remarks
6	7	8	9

2.

The Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005.

2.

The Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005.

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2.

The Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005.

(Mah. Act 16 of 2005)

(First published, after having received the assent of the Governor, in the *"Maharashtra Government Gazette"* on the 20th April 2005).

An Act to provide for the responsibility of the State Government to ensure inter-generational equity in fiscal management, fiscal stability by achieving sufficient revenue surplus and prudential debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the State Government and conducting fiscal policy in a medium-term framework and for matters connected therewith or incidental thereto.

WHEREAS it is expedient to enact a special law in respect of the fiscal responsibility and budgetary management; it is hereby enacted in the fifty-sixth Year of the Republic of India as follows :-

Chapter I

Preliminary

1. Short title and commencement.

(1) This Act may be called the Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005.

(2) It shall come into force on such date as the State Government may, by notification in the +*Official Gazette*, appoint.

\+ **w.e.f. 21.4.2005**

2. Definitions.

In this Act, unless the context otherwise requires,-

(a) **"Budget"** means the annual financial statement laid before both Houses of the State Legislature under article 202 of the Constitution of India;

(b) **"Financial year"** means the year beginning on the 1st April and ending on the 31st March of the next following year;

(c) **"Fiscal deficit"** means excess of total expenditure of State Government over the total non-debt receipt, and thus represents those borrowing requirements, net of repayment during the year which needs to be serviced by way of interest and principal repayment;

(d) **"Fiscal indicators"** means the measures such as numerical ceilings, as may be prescribed, for evaluation of the fiscal position of the State Governemnt;

(e) **"Government"** or **"State Government"** means the Government of Maharashtra;

(f) **"Prescribed"** means prescribed by rules made under this Act;

(g) **"Revenue deficit"** means the difference between total revenue expenditure and total revenue receipts;

(h) **"Rules"** means rules made under this Act;

(i) **"State"** means the State of Maharashtra;

(j) **"Total liabilities"** means liabilities under the Consolidated Fund of the State and the Public Account of the State.

Chapter II

Budget Transparency

3. Fiscal Policy Statement to be laid before State Legislature.

+[(1) The State Government shall lay, in the Budget Session of each financial year, before both Houses of the State Legislature, the following statements of fiscal policy, namely :-]

(a) the Medium-term Fiscal Policy Statement,

(b) the Fiscal Policy Strategy Statement.

(2) The Medium-term Fiscal Policy Statement shall set forth a three year rolling target for prescribed fiscal indicators with specification of underlying assumptions.

(3) In particular and without prejudice to the prejudice to the provisions contained in sub-section (2), the Medium-term Fiscal Policy Statement shall include as assessment of sustainability relating to,-

(i) the balance between revenue receipts and revenue expenditures;

(ii) the use of capital receipts for generating productive assets.

(4) The Fiscal Policy Strategy Statement shall, *inter-alia,* contain,-

(a) the policies of the State Government for the ensuing financial year relating to taxation, expenditure, borrowings and other liabilities, lending and investments, description of other activities such as underwriting and guarantees which have potential budgetary and fiscal implications;

(b) the strategic priorities of the State Government for the ensuing financial year in the fiscal area;

(c) the key fiscal policies and rationale for any major deviation in fiscal measures pertaining to taxation and expenditure;

(d) an evaluation as to how the current policies of the State Government are in conformity with the fiscal management principles set out in section 5 and the objectives set out in the Medium-term Fiscal Policy Statement.

(5) The Medium-term Fiscal Policy Statement and the Fiscal Policy Strategy Statement referred to in sub-section (1) shall be in such form as may be prescribed.

+ **Portion substituted by Mah. Act 42 of 2006, Sec. 2.**

4. Disclosures.

(1) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations in the public interest.

(2) In particular and without prejudice to the generality of the foregoing provisions the State Government shall, +[at the time of laying the fiscal policy statements referred to in sub-section (1) of section 3,] make such disclosures and in such form as may be prescribed.

+ **Portion Substituted by Mah. Act 42 of 2006, Sec.3.**

Chapter III

Fiscal Management Principles.

5. Fiscal management principles.

(1) The State Government shall take appropriate measures to reduce the revenue deficit by the 31st March 2009 and thereafter maintain revenue surplus balance at the end of each year.

(2) The State Government shall by rules specify the targets for reduction of fiscal deficit. For this purpose the fiscal deficit target shall be interpreted in the form of a ratio of expenditure on interest to revenue receipts;

Provided that, the revenue deficit and fiscal deficit may exceed such targets due to ground or grounds of natural calamity or such other exceptional grounds as the State Governments may specify.

Provided further that, a statement in respect of the ground or grounds specified in the first proviso shall be placed before both Houses of the State Legislature, as soon as may be possible, after such deficit amount exceeds the aforesaid targets.

Chapter IV

Measures To Enforce Compliance

6. Measures to enforce compliance.

(1) The Minister-in-charge of the Finance Department shall review every quarter, the trends in receipts and expenditures in relation to the budget and place the outcome of such reviews before both Houses of the State Legislature.

(2) Whenever there is either a shortfall in revenue or excess of expenditure over the pre-specified levels mentioned in the Fiscal Policy Strategy Statement and the rules, during any period in a financial year, the State Government shall take appropriate measures for increasing revenue and/or for reducing the expenditure, including curtailing of the sums authorized to be paid and applied from and out of the Consolidated Fund of the State under any law so as to provide for the appropriation of such sums:

Provided that, nothing in this sub-section shall apply to the expenditure charged on the Consolidated Fund of the State under clause (3) of article 202 of the Constitution of India or to any other expenditure which is required to be incurred under any agreement or contract, or such other expenditure which cannot be postponed or curtailed.

(3) (a) Except as provided under the first proviso to sub-section (2) of section 5 no deviation in meeting the obligations cast on the State Government under this Act, shall be permissible without approval of the State Legislature.

(b) Where owing to unforeseen circumstances, any deviation is made in meeting the obligations cast on the State Government under this Act, the Minister-in-charge of the Finance Department shall make a statement in both Houses of the State Legislature explaining,-

(i) any deviation in meeting the obligations cast on the State Government under this Act;

(ii) whether such deviation is substantial and relates to the actual or the potential budgetary outcomes; and

(iii) the remedial measures the State Government proposes to take.

Chapter V

Miscellaneous

7. Power to make rules.

(1) The State Government may, by notification in the *official Gazette,* make rules for carrying out the provisions of this Act.

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

(a) to prescribe the fiscal indicators for evaluation of the fiscal position of the State Government under clause (d) of section 2;

(b) the forms of the Medium-term Fiscal Policy Statement and Fiscal Policy Strategy Statement referred to in sub-section (5) of section 3;

(c) the disclosures and form in which such disclosures shall be made under sub-section(2) of section 4;

(d) the targets to be specified under sub-section (2) of section 5;

(e) any other matter which is required to be or may be prescribed.

8. Rules to be laid before each House of State Legislature.

Every rule made under this Act shall be laid, as soon as may be, after it is made before each House of the State Legislature, while it is in session for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, and notify such decision in the *Official Gazette*, the rule shall, from the date of such notification, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

9. Protection of action taken in good faith.

No suit, prosecution or other legal proceedings shall lie against the State Government or any officer of the State Government for anything which is in good faith done or intended to be done under this Act or the rules.

10. Jurisdiction of Civil Courts barred.

No civil court shall have jurisdiction to question the legality of any action taken by, or any decision of, the State Government, under this Act.

11. Application of other laws not barred.

The provisions of this Act shall be in addition to, and not in derogation of, the provisions of any other law for the time being in force.

12. Power to remove difficulties.

(1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion requires, by order published in the *Official Gazette,* do anything, not inconsistent with the provisions of this Act, which appears to it to be necessary or expedient for the purpose of removing the difficulty;

Provided that, no order shall be made under this sub-section after the expiry of two years from the commencement of this Act.

(2) Every order made under sub-section (1) shall be laid, as soon as may be, after it is made before each House of the State Legislature.

3.

The Maharashtra Fiscal Responsibilities and Budgetary Management Rules, 2006.

3.

The Maharashtra Fiscal Responsibilities and Budgetary Management Rules, 2006

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3.

The Maharashtra Fiscal Responsibility and Budgetary Management Rules, 2006.

Finance Department

Mantralaya, Mumbai 400 032.

Dated the 13th February, 2006.

The Maharashtra Fiscal Responsibility And Budgetary Management Rules, 2006.

Notification

TFC/1005/CR28/2005F.C.Desk.- In exercise of the powers conferred by section 7 of the Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005 (Mah.Act No.XVI of 2005) and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely :-

1. Short title and commencement.

(a) These rules may be called the Maharashtra Fiscal Responsibility and Budgetary Management Rules, 2006.

(b) They shall come into force with immediate effect.

2. Definitions.

In these rules, unless the context otherwise requires, -

(a) **"Act"** means the Maharashtra Fiscal Responsibility and Budgetary Management Act, 2005;

(b) **"Contingent Liabilities"** means outstanding guarantees given by the State Government for borrowings by Public Sector Undertakings and Special Purpose Vehicles and other equivalent instruments for which the State Government may be called upon to make payment in case of default by the borrowing organizations;

(c) **"Current Year"** means the year preceding the year for which the budget and medium term fiscal policy are being presented.

(d) **"Debt Stock"** means the total debt outstanding at the end of the financial year;

(e) **"Ensuing Year"** means the year for which the budget is being presented;

(f) **"Form"** means a form appended to these rules;

(g) **"GSDP"** means Gross State Domestic Product at current prices;

(h) **"Off-Budget Borrowings"** mean non-budgetary receipts that need to be serviced by way of interest and principal repayment directly from the budget and in which the liability is not contingent in nature;

(i) **"Previous Year"** means the year preceding the current year,

(j) **"Section"** means a section of the Act;

(k) Words and expressions used in these rules but not defined shall have the meanings respectively assigned to them in the Act.

3. Annual targets.

In order to eliminate the revenue deficit and reduce the fiscal deficit to 3% of the GSDP by the 31st day of March 2009 the State Government specifies the following targets for reduction of revenue and fiscal deficits as required by sub-sections (1) and (2) respectively of section 5 :-

(a) The State Government shall reduce the revenue deficit by 1.0 per cent or more of the GSDP in the first year, 1.5 per cent or more in the first two years, 2 per cent or more in the first three years, beginning from the financial year 2005-2006, and the entire deficit by 2008-09. The State shall maintain a revenue surplus thereafter.

(b) The State Government shall reduce the fiscal deficit by an amount equivalent to 0.3 per cent or more of the GSDP at the end of each financial year beginning with the financial year 2005-2006 until the fiscal deficit is brought down to not more than 3% of the GSDP. The fiscal deficit 2008-09 and thereafter shall not exceed 3% of GSDP.

4. Exceptional Grounds.

The exceptional grounds mentioned in the first proviso to sub-section (2) of section 5 shall include civil disturbance, war, accidents of large magnitude and the like, as the other exception grounds for the purposes of section 5.

5. Fiscal Indicators.

The fiscal indicators under sub-section (d) section 2 shall consist of :-

(a) Fiscal Deficit

(b) Revenue Deficit

(c) Debt Stock

(d) Contingent Liabilities

(e) Interest as a percentage of Revenue Receipts.

Explanation.- For the purposes of this rule-

(i) For calculating the Fiscal Deficit, Off-Budget Borrowings during the year, which need to be serviced by way of interest and principal Repayment by the State Government, shall be taken into account.

(ii) For the purpose of calculating the Revenue Deficit, revenue expenditure shall include the interest payable on Off-Budget Borrowings.

(iii) The Debt Stock shall include the Off-Budget Debt Stock.

(iv) Interest shall include interest paid on off-budget Debt Stock.

6. Medium Term Fiscal Policy Statement.

In the Medium Term Fiscal Policy Statement, required by sub-section (1) of section 3, three year rolling targets for the fiscal indicators mentioned in Rule 5 shall be in Form A-1.

7. Fiscal Policy Strategy Statement.-

The Fiscal Policy Strategy statement required by sub-section (1) of section 3, shall be in Form A-2.

8. Disclosures.-

(1) In order to ensure greater transparency in its fiscal operations in the public interest, [1][the State Government shall, at the time of laying, before both Houses of the State Legislature, the fiscal policy statements in the Budget Session of each financial year, make the following disclosures, namely:]

(a) Any significant change in accounting standards, policies and practices affecting or likely to affect the computation of prescribed fiscal indicators.

(b) Statements of receivables in Forms B-1 to B-2.

(c) A statement of guarantees given by the State Government in Form B-3.

(d) A statement on the number of employees and salary expenditure in Form B-4;

(e) A statement of State Government expenditure in Form B-5.

(f) A statement of components of the State Government's liabilities in Form B-6.

[2][(g) A statement on Miscellaneous Liabilities Outstanding (major works and contracts) in Form B-7.]

(h) A statement on quality of investments based on outcomes in Form B-8.

[3][(i) A statement on quality of investments based on outcomes (Revenue) in Form B-9.]

(2) The provisions of sub-rule (1) shall be complied with, not later than the presentation of the budget for the financial year 2007-08.

1. **Portion Substituted by Notification No.TFC/1007/CR-2/2007/FC/Desk, dated 25.1.2007.**
2. **Clause (g) substituted by Notification No.TFC 1007/CR-12/2007/F.C. Desk, dated 29.2.2008.**
3. **Clause (i) inserted ibid.**

9. Measures to Enforce Compliance. –

In case the outcome of the quarterly review of trends in receipts and expenditure made under sub-section (1) of section 6, at the end of second quarter of any financial year beginning with the financial year 2006-2007 shows that :-

(a) the total non-debt receipts are less than 40 per cent of Budget Estimates for that year; or

(b) the fiscal deficit is higher than 45 per cent of the Budget Estimates for that year, or

(c) the revenue deficit is higher than 45 per cent of the Budget Estimates for that year, then :-

(i) as required by sub-section (2) of section 6, the State Government shall take appropriate corrective measures; and

(ii) as required by sub-section (3) of section 6, the Minister-in - charge of the Ministry of Finance shall make a statement in both Houses of State Legislature during the session immediately following the end of the second quarter detailing the corrective measures taken, the manner in which any supplementary demands for grants are proposed to be financed and the prospects for the fiscal deficit of that financial year.

[+][Form A-1

(See Rule 6)

Medium Term Fiscal Policy Statement

A. Fiscal Indicators – Rolling Targets.-

Item		Previous Year Actuals		Current Year Budget Estimates (BE)	Current Year Revised Estimates (RE)	Ensuing Year Budget Estimates (BE)	Targets For Next Two Years	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Y-3	Y-2	Y-1	Y-1	Y	Y+1	Y+2
1.	Revenue Deficit as percentage of GSDP.							
2.	Fiscal Deficit, as percentage of GSDP							
3.	Tax Revenue as percentage of GSDP							
4.	Total Debt Stock as percentage of GSDP							
5.	Total Contingent Liabilities as percentage of GSDP.							
6.	Total Contingent Liabilities as percentage of Revenue Receipts							

7.	Interest Payment as percentage of Revenue Receipts.							

B. Assumptions underlying the Fiscal Indicators.

Sectoral and GSDP growth rates,-

1. **GSDP Growth.**
2. **Revenue receipts.**
   - (a) Tax revenue.
   - (b) Share of own tax revenue to total tax revenue.
   - (c) Non-tax revenue.
   - (d) Share of own non-tax revenue to total non-tax revenue.
   - (e) Devolution from Central Government.
3. **Capital receipts.**
   - (a) Loans and advances from Central Government.
   - (b) Special securities issued to the NSSF.
   - (c) Borrowings from financial institutions.
   - (d) Other receipts (net)- Small savings,
   - (e) Outstanding liabilities- Internal debt and other liabilities.
   - (f) Recovery of loans and advances.
4. **Revenue Expenditure.**
   - (a) Interest payments.
   - (b) Major subsidies.
   - (c) Salaries.
   - (d) Pensions- Including projection of pensions liabilities for ten years.
   - (e) Others.
5. **Capital Expenditure.**
   - (a) Sectoral Capital outlay.
   - (b) Loans and advances.

C. Assessment of sustainability relating to :-

(i) *The balance between receipts and expenditure in general and revenue receipts and revenue expenditure in particular.*- The Medium Term Fiscal Policy Statement may specify the tax-GSDP ratio, own tax-GSDP ratio and State's share in Central tax-GSDP ratio for the current year and subsequent two years with an assessment of the changes required for achieving it. It may discuss the non-tax revenues and the policies concerning the same. Expenditure on revenue account, both plan and non-plan, may also be discussed with particular emphasis on the measures proposed to meet the overall objectives. It may discuss policies to contain expenditure on salaries, pensions, subsidies and interest payments. An assessment of the capital receipts may be made, including the borrowings and other liabilities as per policies spelt out. The statement may also give projections for GSDP and discuss it on the basis of assumptions underlying the indicators.

(ii) *The use of capital receipts including market borrowings for generating productive assests.*- The Medium Term Fiscal Policy Statement may specify the proposed use of capital receipts for generating productive assets in different categories. It may also spell out proposed changes among these categories and discuss them in terms of the overall policy of the State Government.

Form A-2

(See Rule 7)

Fiscal Policy Strategy Statement

A. Prospects of the State's Economy and Fiscal Policy Overview.-

This paragraph will present prospects for the State's economy and an overview of the fiscal policy.

B. Fiscal policy for the ensuing financial year.-

This paragraph shall have five sub-paragraphs dealing with the topics mentioned below,-

(1) **Tax Policy.-** In the sub-paragraph on tax policy, major changes proposed to be introduced in direct and indirect taxes in the ensuing financial year will be presented.

(2) **Expenditure Policy.-** Under expenditure policy, major changes proposed in the allocation of expenditure shall be indicated. It shall also contain an assessment of principles regarding the benefits and target group of beneficiaries.

(3) **Government Borrowing Lending and Investments.-** In this sub-paragraph on Government borrowings, the policy relating to internal debt, external debt, Government lending, investments and other activities; including principles regarding average maturity structure, bunching of repayments, etc shall be indicated.

(4) **Contingent and other Liabilities.-** Any change in the policy on contingent and other liabilities and in particular guarantees which have potential budgetary implications shall be indicated.

(5) **Levy of User Charges.-** Any change proposed in the levy of user charges of public services shall be spelt out.

C. Strategic priorities for the ensuing year.

(1) Resource mobilization for the ensuing financial year through tax, non-tax and other receipts shall be spelt out.

(2) The broad principles underlying the expenditure management during the ensuing year shall be spelt out.

(3) Priorities relating to management of public debt proposed during the ensuing year shall be indicated.

D. Rationale for policy changes.

(1) The rationale for policy changes consistent with the Medium Term Fiscal Policy Statement, in respect of direct and indirect taxes proposed in the ensuing Budget shall be spelt out.

(2) The rationale for major policy changes in respect of budgeted expenditure including expenditure on subsidies and pensions shall be indicated.

(3) Rationale for changes, if any, proposed in the management of public debt shall be indicated.

(4) The need for changes, if any, proposed in respect of pricing of administered goods shall be spelt out.

E. Policy evaluation

This paragraph shall contain an evaluation of the changes proposed in the fiscal policy for the ensuing year with reference to fiscal deficit reduction and objectives set out in the Medium Term Fiscal Policy Statement.

Form B-1

[See Rule 8(1)(b)]

Tax Revenues raised but not realized (Principal Taxes)

(Rs.lakhs)

Major Head	Description	Amount under dispute					Amount not under dispute					Grand Total
		Over one year but less than two years	Two years and above but less five years	Five years and above but less ten years	Ten years and above	Total	Over one year but less than two years	Two years and above but less five years	Five years and above but less ten years	Ten years and above	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0028	(1) Taxes on Professions, Trades and Employment											
0040	(2) Sales Tax/VAT including taxes on Motor Spirits and Lubricants											

0040	(3) Central Sales Tax											
0045	(4) Luxury Tax											
0042	(5) Entry Tax											
0029	(6) Land Revenue											
0030	(7) Stamps and Registration Fees											
0045	(8) Entertainment Tax											
0853	(9) Minor Minerals, etc											
0853	(10) Major Minerals											
0039	(11) State Excise											
0041	(12) Taxes on Vehicles											
0042	(13) Taxes on Goods and Passengers											
0043	(14) Electricity Duties											
..	**Total**											

Note :- The outstanding amount pertains to the end March figures for the previous year

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Form B-2

[See Rule 8 (1) (b)]

Arrears of Non-Tax Revenue

(Rs. in Crore)

Major Head	Description	Less than one year	One year and above but less than two years	Two years and above but less than five years	Five years and above	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
0047	**(A) Interest Receipts, Dividends and Profits**					
0049	(i) Interest Receipts					
	(a) From Departmental Commercial Undertakings					
	(b) From Public Sector and Other Undertakings					
0050	(ii) Dividends and Profit					
	(B) General Services					
0055	(i) Police Receipts					
0059	(ii) Public Works					
	(C) Economic Services					
0853	(i) Royalty Receipts					
0404	(ii) Dairy Development					
0406	(iii) Forestry and Wild Life					
0701	(iv) Major and Medium Irrigation					
0425	(v) Co-operation					
	(D) Other Receipts (Social Services)					
...	Total					

Form B-3

[See Rule 8 (1) C]

Guarantees given by the Government

Sr. No.	Name of the Department	Outstanding at the beginning of the previous year (Rs. In Crores)	Additions during the year (Rs.Crores)	Deletions (other) than invoked) in the year (Rs.Crores)	Invoked during the year		Outstanding at the end of the year (Rs.Crores)	Total guarantee Entries at the end of previous year	Guarantee Commission		Other material details
					Discharged	Not Discharged			Receivable in the previous year	Received in the previous year	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10	(11)	(12)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											

Form B-4

[See Rule 8 (1) (d)]

Statement on the Number of Employees and Salary Expenditure

Category of Employees	Number of Employees	Salary Expenditure (in Crores)	Remark
(1)	(2)	(3)	(4)
(A) Government			
(B) Government Aided Institutions.			
(c) Public Sector Units			
Total (A+B+C) ...			

Note :- The outstanding amount pertains to the end March figure for the previous year.

Form B-5

[See Rule 8 (1) (e)]

Statement of Government Expenditure

Object Head/Object of Expenditure*		Previous Year Actuals (Y-2)	Current Year RE (Y-1)	Ensuing Year BE (Y)
(1)		(2)	(3)	(4)
1	Salaries			
2	Wages			
3	Overtime Allowance			
4	Pensionary Charges			
5	Rewards			

11	Domestic Travel Expenses			
12	Foreign Travel Expenses			
13	Office Expenses			
14	Rent/rates and taxes			
15	Royality			
16	Publications			
17	Computer Expenses			
18	Off-Day Compensation			
19	Diet Charges			
20	Other Administrative Expenses			
21	Supplies and Materials			
22	Arms and Ammunition			
24	Petrol, Oil, Lubericants			
25	Clothing and Tents			
26	Advertising and Publicity			
27	Minor Works			
28	Professional Services			
29	Purchase of Milk			
31	Grants-in-aid (salary)			
31	Grants-in-aid (Non Salary)			
32	Contributions			
33	Subsidies (salary)			
33	Subsidies (non-salary)			
34	Scholarships/Stipend			
41	Secret Service Provision			
42	Lump-sum Provision			
43	Suspense			
45	Interest			
50	Other Charges			

51	Motor Vehicles			
52	Machinery and Equipment			
53	Major Works			
54	Investments			
55	Loans and Advances			
56	Re-Payment of Borrowings			
57	Livestock			
61	Depreciation			
63	Inter-Account Transfer			
64	Write-off Losses			
	Grand total			
70	Deduct Recoveries.			
	Net Total			

* Based on latest objectwise classification as per Government of India.

Form B-6

[See Rule 8 (1) (f)]

Components of Government Liabilities

(Rs. In crore)

No.	Category	Outstanding amount at begininning of the year		Raised during the Fiscal Year		Repayment/Redemption during the Fiscal Year		Outstanding amount at the end of the year		Remark
		Previous Year Acturals (Y-2)	Current Year RE (Y-1)	Previous Year Acturals (Y-2)	Current Year RE (Y-1)	Previous Year Acturals (Y-2)	Current Year RE (Y-1)	Previous Year Acturals (Y-2)	Current Year RE (Y-1)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Loans from Centre									

2	Special Securities issued to the NSSF									
3	Borrowings from Financial Institutions/Banks									
4	Market Borrowings									
5	Ways and Means/OD from RBI									
6	Provided Funds, etc									
7	Reserve Deposits									
8	Off-Budget Borrowings									
9	Other Liabilities									
	Total									

Form B-7

[See Rule 8(1) (g)]

Miscellaneous Liabilities Outstanding

Name of Department		Outstanding Amount at the end of year (Y-2)
(1)		(2)
A.	Major works, contracts and supplies.	
B.	Arrears of grants payable to various institutions including Panchayat Raj.	

Only Major Works and Contracts above Rs. One crore each

Form B-8

[See Rule 8 (1) (h)]

Quality of Investments Based on Outcomes (Expenditure)

No.	Sector	Indicator	Description of Units	Total amount in Previous Year (Y-1)	Total Units in Previous Year (Y-2)	Amount Per Unit in Previous year (Y-1)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Roads	Amount spent per unit of Roads	Rs . . . (Lakhs)/ Lane kilometers.	Rs.... Lakhs	Lane Kms	Rs... (Lakhs)/Lane kilometers.	
		Asphalting New Construction		Rs.... Lakhs	Lane Kms	Rs... (Lakhs)/Lane kilomertes.	
		Asphalting Black Topping only		Rs... Lakhs	Lane Kms	Rs... (Lakhs)/Lane kilometers.	
2	Roads	Water-bound macadam	Rs. . . (Lakhs)/Lane Kilometers	Rs... Lakhs	Lane Kms	Rs.... (Lakhs)/Lane kilometers.	
3	Roads	Cement concrete	Rs . . . (Lakhs)/Lane kilometers.	Rs....Lakhs	Lane Kms	Rs... (Lakhs)/Lane kilometers.	
4	Buildings	Amount spent per unit new building area made usable.	Rs/Sq.mt	Rs...Lakhs	Sq.mt	Rs... sq.mt.	
5	Irrigation	Amount spent per unit of additional water storage created.	Rs. . . .(Lakhs)/million meter cube.	Rs...Lakhs	Mm3	Rs... (Lakhs)/Mm3	
6	Irrigation	Amount spent per unit increase in command area.	Rs. . . . .(Lakhs)/hectares	Rs...Lakhs	hectares	Rs...(Lakhs)/ hectares	
7	Watersheds	Amount spent per unit on watersheds completed.	Rs.watershed completed.	Rs...Lakhs	No.of watersheds	Rs... (Lakhs)/watershed	
8	Watersheds	Amount spent per unit on watersheds in progress	Rs. Watershed work in	Rs...Lakhs	No.of watersheds	Rs... (Lakhs)/watershed	

			progress				
9	Power	Power Generated	Rs/Unit Generated	Rs... Lakhs	mill.inits	Rs.../unit	
10	Power	Power purchased	Rs/Unit purchased	Rs... Lakhs	mill.units	Rs.../unit	
11	Power	Power Billed	Rs/Unit Billed	Rs...Lakhs	mill. Units	Rs.../unit	
12	Power	Percentage collection	% collected of that billed	Rs...Lakhs (collected)	Rs... Lakhs (Billed)	.....%	

Form B-9

[See Rule 8 (1) (i)]

Quality of investments based on outcomes (Revenue)

(Revenue collection from select sections)

No.	Sector	Indicator Revenue collected	Description of Units	Total amount in Previous Year (Y-1)	Units in Previous Year	Revenue Collected Per Unit in Previous Year (Y-1)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Forestry	From forest area	Revenue collected per hectares of forest area.	Rs.crore	hectares	Rs... /hectares	
2	Sales Tax	From Sales Tax	100 x revenue collected as a % of GSDP	Rs.crore	GSDP at current prices (Rs. In crore)	.....%	
3	Profesional Tax.	From Professional Tax	100 x revenue collected as a % of GSDP.	Rs. Crore		.....%	
4	Tax on Goods and	From Tax on Goods and passenger	100 x revenue collected as a % of GSDP.	Rs. Core		.....%	
5	Electricity Duty.	From Electricity Duty	100 x revenue collected as a % of GSDP	Rs.crore		.....%	

6	Excise Duty	From Excise Duty	100 x revenue collected as a % of GSDP.	Rs. Crore		.....%	
7	Stamps and Registration.	From Stamps and Registration	100 x revenue collected as a % of GSDP.	Rs. Crore		.....%	
8	Taxes on vechicles	(i) From Light weight motor vehicles	100 x revenue collected as a % of GSDP.	Rs. Crore		.....%	
9	Taxes on vechicles	(ii) From Heavy weight motor vehicles	100 x revenue collected as a % of GSDP.	Rs. Crore		.....%]	

By order and in the name of the Governor of Maharashtra,

Sunil Soni,

Principal Secretary to Government.

\+ **Forms A-1 to B-8 Substituted by Notification No.TFC 1007/CR-12/2007-FC-Desk, dated 29.2.2008.**

4.

Importment Government Resolutions, Circulars, Notifications and Other Information.

4. Importment Government Resolutions, Circulars, Notifications and Other Information.

Index

S No.	Date	Number of GR/ Circular/ Notification.	Subject in brief
1.	3.5.1982	Circular No. FNR-1081/CR-354/ GEN-5.	Pre-audit of arrears claims.
2.	5.11.1984	GR No. FNR-1084/ CR-70/ GEN- 5.	Pre-audit of arrears claims by the Accountant General Discontinuance of -
3.	6.11.1982	Circular No. FNR-1082/ CR-646/ GEN-5	Presentation of pay bills- Due date for the, .
4.	10.11.1987	Circular No. TRW-1087/1302/CR-257/ Tr- 4.	Maintenance of cash book.
5.	5.2.1981	GR No. HBA- 1076/ CR 765/ GEN- 5.	House building advance- Waiving of recovery of outstanding balance amount granted to government servants who die while in service.
6.	8.7.1999	GR No. HRA-1099/ CR- 2/99/ REG.	Sanction of House building advance- Consideration of basic pay in revised pay- scale.

7.	9.7.1999	GR No. Adv- 1099/ 'CR- 3/99/Reg.	Sanction of advance to the government servant for purchase of vehicles.
8.	16.02.2004	GR No. Adv. 10.01/CR 73/2001/Viniyam	Transfer to rights and interest of government as mortgagee in respect of house building advance.
9.	17.8.1966	Notification No. 21764- P	Declaration about local fund.
10.	5.2.1971	Notification No. 3684- P	Declaration about local fund.
11.	04.06.2004	Circular No. 10.04/CR 32/2004/Viniyam	Destruction of Bills preserved in the office of A.G.
12.	28.10.2004	Circular No. 1099/CR36/99/Viniy am	Submission of bills to treasuring – Restrictions.
13.	19.10.2007	GR No. Adv/10.07/ CR 58/07/Viniyam	Festival advance.
Other Information			
14.	**List 1**- Required information and documents for grant of advance for purchase of old house.		
	List 2- Required information and documents for grant of advance for construction of house after purchase of site.		
	List 3- Required information and documents for grant of advance for purchase of house from Builder.		
	List 4- Required information and documents for grant of advance for repayment of loan incurred for house building from Financial institutions.		

	List 5- Required information and documents for grant of advance for repair and extension of existing owned house.
15.	Form of "Authority Letter" for receiving money.
16.	Form of application for advance for travelling.
17.	Chart showing general irregularity noticed in financial matters.

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1. **Pre- audit of arrears claims**

Government Of Maharashtra

Finance Department,
Circular No. FNR- 1081/ CR-354/ GEN- 5,
Mantralaya, Bombay 400 032.

Dated the 3rd May 1982.

Circular

According to Rule 39(a)(i) of the Bombay Financial Rules, 1959, no claims against Government not preferred within a year of their becoming, due can be presented without an authority from the Accountant General, provided that such claims not exceeding Rs. 500/- presented within three years of their becoming due may be paid without pre- audit by the Accountant General.

2. It is pointed out to Government that the checks to be applied to arrears claims received for pre-audit in the Audit Offices are limited ones. Moreover, the primary responsibility for guarding against double claim rests with the Drawing and Disbursing Officer.

3. In view of the above, Government is pleased to direct that the Drawing and Disbursing Officers should furnish the following information and document along with the arrears claim submitted to the audit office for pre- audit :-

(i) A certificate to the effect that the arrears have not been claimed and paid previously;

(ii) the service book of the incumbent should accompany arrears claim.

4. After the payment is made, the Departmental officers should invariably take a note in the service book of the persons concerned, under proper attestation, to the effect that the arrears of pay and allowances have been paid.

By order and in the name of the Governor of Maharashtra,

M. R. Tadvalkar,
Desk Officer,
Finance Department.

2. **Pre- audit of Arrears Claims by the Accountant General:**

Discontinuance of -

Government of Maharashtra

Finance Department

Resolution No. FNR- 1084/CR-70/GEN-5
Mantralaya, Bombay 400 032.

Dated the 5th November 1984.

Resolution

According to Rule 39(a)(i) of the Bombay Financial Rules, 1959, no claim against Government not preferred within a year/ three years of their becoming due can be presented without an authority from the Accountant General. Due to the restructuring of the Accountant General's Office, the Accountant General has not been able to preaudit claims for pay and allowances or increments with effect from 1st of February 1984 as it does not fall within the purview of either accounts or audit wing of Accountant General's Office.

2. The question of amending provisions of Rule 39 of Bombay Financial Rules, 1959 and the corresponding Rule 151 of the Maharashtra Treasury Rules, 1968 to dispense with the requirement of pre- audit of arrears claims against Government by the Accountant General has been under consideration of Government. Pending amendment to the above said rules, Government is pleased to direct that in partial modification of the provisions of Rule 39(a) (i), Rule 39(b) of the Bombay Financial Rules, 1959 and Rule 151(a) (i) and Rule 151(b) of the Maharashtra Treasury Rules, 1968 and powers delegated to the authorities *vide* Sr. Nos. 4 and 5 of Section I of the Manual of Financial Powers, 1978, the arrears claims against Government should be sanctioned by the authorities, as indicated below, without reference to the audit and such claims when sanctioned by the Competent authorities should be paid at the Treasuries without pre- audit by the Accountant General. A copy of the sanction of payment accorded by the Competent authority should be attached to such bills, while presenting them to the Treasury for payment.

Description	Authorities competent to exercise powers to sanction claims	Extent of delegation.
(1)	(2)	(3)
(i) Claims of Government servants (including their own claims) to arrears of pay and allowances or to increments and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding a year but not exceeding six years.	Heads of Departments and Regional Heads.	Full powers.
(ii) Claims of Government servants to arrears of pay or allowances or to increments and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding six years but not time-barred in accordance with the provisions of law relating to limitations.	(i) Admn. Deptts.	Full powers.
	(ii) Heads of Deptts.	Upto Rs. 3, 000 in respect of Government servants whom they can appoint including Class-I and Class- II Officers.
	(iii) Regional Heads	Upto Rs. 2, 000 in respect of Government servants whom they can appoint including Class-I and Class- II Officers.
	(iv) Heads of Offices	Upto Rs. 1, 000 in respect of Government servants whom they can appoint.

(iii) Claims against Govern-ment other than the claims of Government servants excee-ding Rs. 1, 000 not preferred within a year of their becoming due and not exceeding Rs. 1, 000 not preferred within 3 years of their becoming due.	Admn.Deptts.	Full powers.

3. Claims against Government including the claims of pay and allowances of Government servants referred to in para. 1 above should be submitted to the Competent authority for according sanction to the payment of the claims after due scrutiny and check along with the information in the pro forma prescribed under Note 3 below Rule 39 (b) of the Bombay Financial Rules, 1959 and also along with a certificate from the Head of Office to the effect that the claim has been checked/ verified with reference to reference to corroborative records available in this office and that the same has not been drawn and paid previously.

4. The other provisions of Rule 39 of Bombay Financial Rules, 1959 and Rules 151 of the Maharashtra Treasury Rules, 1968 in so far as they are not inconsistent with these orders shall continue to be in force.

5. All pending claims, on the date of issue of this Resolution, should be settled in accordance with the instruction given herein above.

6. Necessary amendments to Rule 39 of the Bombay Financial Rules, 1959, Rule 151 of the Maharashtra Treasury Rules, 1968 and powers delegated to the authorities at Serial Nos. 4 and 5 of Section 1 of the Manual of Financial Powers, 1978 will be issued in due course.

By order and in the name of the Governor of Maharashtra,

M.T. Gangurde,
Deputy Secretary to Government,
Finance Department.

3. **Presentation of Pay Bills - Due date for the - - -**

Government of Maharashtra

Finance Department.
Circular No. FNR- 1082/ CR- 645/ GEN- 5.
Mantralaya, Bombay- 400 032.

Dated the 6th November 1982.

Circular

As per Rule 71 of the Bombay Financial Rules 1959, pay bills payable at District Treasuries are to be signed and presented for payment four days before the last working day of the month to which they relate. No such time limit is prescribed in respect of the Sub-Treasuries, where pay bills may be presented for payment even on the last working day of the month to which they relate. This does not allow any time to the Sub- Treasuries for proper scrutiny of the bills. In order to enable the Sub- Treasury Officers to exercise the checks as laid down in the Treasury Rules, Government is pleased to direct that the pay bills payable at the Sub- Treasuries should be signed and presented for payment four working days in advance of the last working day of the month to which they relate.

Government is further pleased to direct that the pay bills payable at the District Treasuries should be presented for payment six working days in advance of the last working day of the month to which they relate, instead of four days in advance, as prescribed in Rule 71 of the Bombay Financial Rules, 1959.

Necessary amendment to the Bombay Financial Rules will be issued in due course.

By order and in the name of the Governor of Maharashtra.

Smt. A. U. Mondkar,
Desk Officer.

4. **महालेखापालांच्या कार्यालयास शासकीय कार्यालयांचे लेखा परीक्षण करते वेळी तसेच संचालक, लेखा व कोषागारे, मुंबई यांचे कार्यालयाने मंत्रालयीन विभागांच्या रोख शाखेची आकस्मिक भेट देऊन तपासणी केली असता रोकड वहीत व देयक नोंदवहीत आढळलेल्या गंभीर स्वरुपाच्या त्रुटी व त्या न होऊ देण्याबाबत तातडीने कार्यवाही करण्याची आवश्यकता**

महाराष्ट्र शासन,

वित्त विभाग

परिपत्रक क्रमांक टीआरडब्ल्यू-१०८७/१३०२/प्र.क्र.२५७/कोषा-४,

मंत्रालय, मुंबई ४०० ०३२..

दिनांक १० नोव्हेंबर, १९८७.

परिपत्रक

महालेखापाल (लेखा परिक्षा) १, महाराष्ट्र, मुंबई यांनी केलेल्या स्थानिक लेखा परिक्षण, निरिक्षण तसेच संचालक, लेखा व कोषागारे, मुंबई यांचे कार्यालयाने मंत्रालयीन विभागाच्या रोख शाखेची आकस्मिक भेट देऊन तपासणी केली असता शासनाच्या असे निदर्शनास आले आहे की, शासकीय कार्यालयांमध्ये रोकड वही तसेच देयक नोंदवही ह्या नियमानुसार ठेवल्या जात नाहीत. त्यांच्या निरीक्षणाच्या वेळी वर नमूद केलेल्या नोंदवह्यांमध्ये, तसेच आहरण संवितरण कामासंबंधी खालील प्रकारच्या गंभीर स्वरुपाच्या अनियमितता व उणीवा दिसून आल्या आहेत :-

(१) रोकड वही रोज लिहिली जात नाही.

(२) रोकड वहीतील शिल्लक रकमेची आहरण व संवितरण अधिकाऱ्यांकडून प्रत्येक महिन्याच्या शेवटच्या दिवशी प्रत्यक्ष तपासणी, तसेच नियंत्रक अधिकारी व विभाग प्रमुखांकडून अचानकरित्या नियमानुसार तपासणी केली जात नाही. त्याचप्रमाणे तपासणी केल्यास अशा तपासणीच्या निष्कर्षाचे योग्य ते प्रमाणपत्र रोख वहीत नोंदविले जात नाही. तपासलेली रक्कम आकड्यात व अक्षरी लिहीली जात नाही.

(३) रोकड वहीतील नोंदी खोडल्यानंतर त्या सक्षम अधिकाऱ्याकडून स्वाक्षांकित केल्या जात नाहीत.

(४) रोखपालाकडून आवश्यक जमानत घेण्यात येत नाही.

(५) आवश्यकता नसतांना मोठ्या प्रमाणात रोख रक्कम शासकीय तिजोरीतून काढली जाते व बऱ्याच कालावधीपर्यंत तिचे संवितरण केले जात नाही.

(६) रोकड वहीत अंतिम व प्रारंभीच्या शिल्लकेत तफावत आढळून येते.

(७) असंवितरित रकमेची नोंदवही शासकीय आदेशाप्रमाणे ठेवण्यात येत नाही, तसेच असंवितरीत रकमा शासनाकडे विहित अवधीत जमा करण्यात येत नाहीत.

(८) तातडीच्या कार्यालयीन खर्चासाठी कर्मचाऱ्यांना कच्च्या पावत्यांवर रकमा आगाऊ म्हणून दिल्या जातात परंतु त्यांचा हिशेब वेळीच पूर्ण करुन त्वरित लिहिला जात नाही.

(९) अशासकीय रकमांच्या हिशेबासाठी वेगळी नोंदवही ठेवली जात नाही.

(१०) स्थायी अग्रिमाच्या मंजूर मर्यादेपेक्षा अधिक खर्च करण्यात येत असून तो इतर असंवितरीत रकमेतून नियमांचे उल्लंघन करुन केला जातो.

(११) सर्व देयकांची नोंद देयक नोंदवहीत घेतली जात नाही.

(१२) संक्षिप्त देयकांवर काढलेल्या आगाऊ रकमांसाठी तपशीलवार देयके नियंत्रक अधिकाऱ्यामार्फत महालेखापालांकडे विहित मुदतीत सादर केली जात नाहीत.

(१३) संक्षिप्त देयकांची नोंदवही नियमानुसार ठेवली जात नाही.

(१४) ठराविक उद्देशासाठी प्राप्त केलेली रक्कम इतर कामासाठी वापरली जाते.

(१५) रोकड वहीत नोंदविलेले आर्थिक व्यवहार बऱ्याच वेळी आहरण अधिकारी स्वाक्षरीत करुन प्रमाणित करीत नाहीत.

(१६) शासकीय व अशासकीय रोख स्वरुपाच्या रकमा तिजोरीत एकत्रितपणे ठेवल्या जातात.

(१७) तिजोरीच्या दोन्ही किल्ल्या रोखपालाकडे ठेवलेल्या आढळतात.

(१८) शासकीय कर्मचाऱ्यांच्या पगारातून वसूल केलेल्या रकमा उदा. सी.टी.डी., विम्याचे वा सोसायटीच्या कर्जाचे हप्ते इत्यादी, सत्वर अदा केल्या जात नाहीत.

वर नमूद केलेल्या गंभीर स्वरुपाच्या उणीवा व त्यामुळे निर्माण होणाऱ्या परिणामांचे गांभीर्य लक्षात घेऊन शासनाने यापूर्वी वेळोवेळी सूचना/आदेश प्रसारित केलेले आहेत. असे असूनसुध्दा त्या आदेशांचे काटेकोरपणे पालन करण्याबाबत पाहिजे तेवढे लक्ष दिले जात नाही व त्याचे पर्यवसान वरील प्रकारच्या उणीवा काढण्यात होत आहे ही बाब शासनाला अत्यंत चिंतेची वाटत आहे.

सर्व मंत्रालयीन विभागाला अशी विनंती करण्यात येते की, त्यांनी त्यांच्या आणि त्यांच्या अधिपत्याखालील कार्यालयांच्या रोख शाखेतील संबंधीत कर्मचारी/अधिकारी यांचेकडून मुंबई वित्तीय नियम, महाराष्ट्र कोषागार नियम आणि या अनुषंगाने वेळोवेळी निर्गमित करण्यात आलेल्या आदेशांतील तरतूदीचे काटेकोरपणे पालन होते किंवा नाही याकडे कटाक्षाने लक्ष ठेवावे. याबाबत कसून करणाऱ्या किंवा दोषी आढेळणाऱ्या कर्मचारी/अधिकाऱ्यां विरुध्द जबाबदारी निश्चीत करुन, त्यांचेविरुध्द कडक कार्यवाही करण्यात यावी.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

व. अ. पंडित,
उप सचिव, वित्त विभाग.

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5. **House Building Advance**

Waiving of recovery of outstanding balance amount granted to Government servants who die while in service.

Government of Maharashtra

Finance Department,

Resolution No. HBA- 1076/ CR- 765/ GEN- 5,
Mantralaya, Bombay 400 032.

Dated the 5th February 1981.

Resolution

According to Sub- Rule (d) of Rule 14 of the Maharashtra Government Servants House Building Advance Rules, 1962, Government is entitled to recover the unpaid balance of House Building Advance, at the time of the death of Government servant preceding retirement, from the DCRG that may be sanctioned to such a Government servant. Further, according to Sub- Rule (i) of Rule 14 of the said Rules, if a Government servant dies before the repayment of the advance in full, the entire outstanding amount of the advance becomes payable to Government forthwih. Government can, however, in deserving cases permit the Government servant's successors in interest or sureties, in cases covered by Rule 8 (ibid), that time, to repay the outstanding amount together with interest there- on in suitable instalments.

2. The question of giving some relief to the families of Government servants who die while in service and against whom some amount of House Building Advance is outstanding was under consideration of Government. As a welfare measure and with a view to alleviating the distress of the family of deceased Government servant, Government has decided that the recovery of interest on House Building Advance granted to a Government servant under the Maharashtra Government Servants House Building Advance Rules, 1962, in the event of his premature death while in service, should be waived by the concerned Administrative Department. The recovery of the principal of the House Building Advance on the date of death of the Government servant should be adjusted against the DCRG payable under the rules. Even after such an adjustment if a balance is outstanding an amount upto Rs. 25, 000/- should be waived by the concerned Administrative Department. In case, any balance is still outstanding, waiving of the same should be examined on merits of the case, in consultation with the Finance Department.

3. These orders take effect from 1.1.1981. The pending cases, if any should be regulated by the concerned Administrative Departments as per the above orders. The cases already decided should not, however, be re- opened.

4. Necessary amendments to Appendix 26 of the Bombay Financial Rules, 1959 shall be issued in due course.

By order and in the name of the Governor of Maharashtra,

J.D. Jadhav,
Joint Secretary to Government,
Finance Department.

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6. **घर बांधणी अग्रिम मंजूर करण्याकरिता सुधारित वेतन श्रेणीतील मूळ वेतन विचारात घेण्याबाबत.**

महाराष्ट्र शासन,

वित्त विभाग,

शासन निर्णय क्रमांक : घबांअ-१०१९/प्र.क्र.२/९९/विनियम,

मंत्रालय, मुंबई - ४०० ०३२.

दिनांक ८ जुलै, १९९९.

निर्णय

राज्य शासकीय कर्मचाऱ्यांच्या वेतनश्रेणी दिनांक १ जानेवारी, १९६६ पासून सुधारण्याबाबतचे आदेश दिनांक १० डिसेंबर, १९९८ रोजी निर्गमित करण्यात आले आहेत. या सुधारित वेतन श्रेणीतील मूळ वेतन घर बांधणी अग्रिम मंजूर करण्याकरिता विचारात घेण्याचा प्रश्न शासनाच्या विचाराधीन होता. या संदर्भात शासनाने खालीलप्रमाणे निर्णय घेतले आहेत.

१. घर बांधणी अग्रिमाची कमाल मर्यादा :-

घर बांधणी विषयक विविध प्रयोजनांसाठी राज्य शासकीय कर्मचाऱ्यांना अनुज्ञेय असलेला घर बांधणी अग्रिम मंजूर करण्याकरिता सुधारित वेतन श्रेणीतील मूळ वेतन विचारात घ्यावे. अशा वेतनावर आधारित असलेले अग्रिम मंजूर करण्याकरिता सुधारित कमाल मर्यादा खालीलप्रमाणे असतील.

	प्रयोजन	घर बांधणी अग्रिमाच्या रकमेची कमाल मर्यादा
अ)	जमीन खरेदी करुन त्यावर विहित कालावधीत घर बांधणे किंवा तयार घर खरेदी करणे.	मूळ वेतनाच्या ५० पट किंवा रु. ७,५०,०००/- किंवा घराची किंमत किंवा अग्रिम परतफेडीची क्षमता यापैकी कमी असेल ती रक्कम
ब)	कालांतराने घर बांधण्यासाठी जमीन खरेदी करणे	मूळ वेतनाच्या ५० पट किंवा रु. १,८०,०००/- किंवा जमिनीची किंमत किंवा अग्रिम परतफेडीची क्षमता यापैकी कमी असेल ती रक्कम.
क)	स्वत:च्या मालकीच्या राहत्या घराचे नवीन बांधकाम करुन विस्तार करणे	मूळ वेतनाच्या ५० पट किंवा रु. १,८०,०००/- किंवा बांधकामाची किंमत किंवा अग्रिम परतफेडीची क्षमता यापैकी कमी असेल ती रक्कम.

ड)	सध्याचे राहते घर निवास योग्य करण्यासाठी असाधारण व विशेष स्वरुपाची दुरुस्ती करणे (असाधारण व विशेष दुरुस्ती म्हणजे पूर, वादळ, आग अगर भूकंप यासारख्या नैसर्गिक आपत्तीमुळे नुकसान पोहचलेले घर पुनःनिवास योग्य करण्यासाठी आवश्यक असलेली दुरुस्ती होय. राहत्या घरात नवीन सोयी करुन घेणे किंवा अंतर्गत सजावट करणे म्हणजे असाधारण किंवा विशेष दुरुस्ती नव्हे, व अशा कामांसाठी अग्रिम अनुज्ञेय नाही)	मूळ वेतनाच्या २५ पट किंवा रु. ९०,०००/- किंवा घर दुरुस्तीचा खर्च किंवा अग्रिम परतफेडीची क्षमता यापैकी कमी असेल ती रक्कम.

२. घराची किंमत मर्यादा :-

घराची बांधावयाच्या किंवा विकत घ्यावयाच्या तयार नवीन घराची/जुन्या घराची किंमत (जमिनीची किंमत वगळून) शासकीय कर्मचाऱ्यांच्या मूळ मासिक वेतनाच्या २०० पट परंतु किमान रु. ३.०० लाख आणि कमाल रु. १८.०० लाख या विहित मर्यादेत असावी. घर बांधणी अग्रिम मंजुरीसाठी सक्षम प्राधिकारी किमान रु. ३.०० लाख ही मर्यादा प्रकरण परत्वे गुणवत्तेच्या आधारे शिथिल करु शकतील. म्हणजेच शासकीय कर्मचारी रु. ३.०० लाखापेक्षा कमी किंमतीचे घर बांधण्यास/घेण्यास पात्र ठरविता येईल. मात्र कमाल रु. १८.०० लाख ही विहित मर्यादा शिथिल करण्याचे अधिकार सक्षम अधिकाऱ्यांना नाहीत.

३. घर बांधणी अग्रिमावरील व्याजदर :-

घर बांधणी अग्रिमावरील व्याजदर शासन निर्णय, वित्त विभाग, क्रमांक - घबांअ-१०९२/प्र.क्र.२३८/९२/विनियम, दिनांक ३.८.१९९३ अन्वये निश्चित करण्यात आले होते. सदर व्याज दरात पुढीलप्रमाणे बदल करण्यात येत आहेत व ते या आदेशाच्या दिनांकापासून अंमलात येतील, अग्रिमावरील व्याजाची परिगणना एकरुप दराने (Uniform Rate) करावी.

घर बांधणी अग्रिमाची मंजूर रक्कम		व्याजदर
अ)	रु. ५०,००० पर्यंतच्या अग्रिम रकमेवर	७.५%
आ)	रु. १,५०,००० पर्यंतच्या अग्रिम रकमेवर	९.००%

इ)	रु. ५,००,००० पर्यंतच्या अग्रिम रकमेवर	११.००%
ई)	रु. ७,५०,००० पर्यंतच्या अग्रिम रकमेवर	१२.००%

४. अग्रिम परतफेडीचा क्षमतेची परिगणना करण्याबाबत :-

राज्य शासकीय कर्मचाऱ्यांना अनुज्ञेय अग्रिम रक्कम ठरवितांना प्रथम त्याची अग्रिम परतफेडीची क्षमता पुढीलप्रमाणे परिणीत करावी.

	राहिलेल्या सेवेची मर्यादा	परतफेडीची क्षमता
अ)	२० वर्षानंतर सेवानिवृत्त होणाऱ्या कर्मचाऱ्यांच्या बाबतीत	मूळ मासिक वेतनाच्या ३५%
ब)	१० वर्षानंतर परंतु २० वर्षाची सेवा पूर्ण होण्यापूर्वी सेवानिवृत्त होणाऱ्या कर्मचाऱ्यांच्या बाबतीत	मृत्यु - नि - सेवानिवृत्ती उपदानाचे ६५% समायोजन केल्यावर मूळ मासिक वेतनाच्या ४०%
क)	१० वर्षाच्या आत सेवानिवृत्त होणाऱ्या कर्मचाऱ्यांच्या बाबतीत	मृत्यु - नि - सेवानिवृत्ती उपदानाचे ७५% समायोजन केल्यावर मूळ मासिक वेतनाच्या ५०%

५. वाढीव अग्रिम मंजूर करण्याबाबत :-

सदर आदेश निर्गमित होण्यापूर्वी ज्या प्रकरणात अग्रिम मंजूर केले आहे, परंतु संबंधित कर्मचाऱ्यांनी अग्रिमाची पूर्ण रक्कम घेतलेली नाही, अशा प्रकरणात संबंधित कर्मचाऱ्यांकडून वाढीव अग्रिम मंजुरीसाठी तसा अर्ज या आदेशाच्या दिनांकापासून सहा महिन्यांच्या आत सक्षम प्राधिकाऱ्याकडे प्राप्त झाल्यास त्यांना त्या आदेशातील सुधारित मर्यादेच्या अधीन राहून, तसेच खालील अटींच्या अधीन राहून, वाढीव अग्रिम मंजूर करण्यास हरकत नसावी.

अ) वाढीव अग्रिमाची मर्यादा ठरविताना मूळ अग्रिम मंजूर करण्याच्या दिनांकास जुन्या वेतन श्रेणीतील जे मूळ मासिक वेतन विचारात घेतले होते, त्याचे त्यावेळचे सममूल्य काल्पनिक (नोशनल) सुधारित मूळ मासिक वेतन विचारात घ्यावे.

आ) वाढीव अग्रिमाची रक्कम मूळ अग्रमाच्या ५०% पेक्षा अधिक नसावी.

इ) अग्रिमाची सर्व रक्कम घेतलेली नसावी आणि/किंवा बांधकाम पूर्ण झालेले नसावे/घराची/सदनिकेची पूर्ण किंमत ठेकेदारास अदा करण्यात आलेली नसावी.

ई) पूर्वी सादर करण्यात आलेल्या मंजूर बांधकाम नकाशात बदल नसावा.

उ) पूर्वी सादर करण्यात आलेल्या खर्चाच्या अंदाजपत्रकातीलच रक्कम विचारात घ्यावी.

ऊ) अग्रिम धारकाकडून वाढीव अग्रिमाबाबत आवश्यक असले तर पूरक गहाणखत, वैयक्तिक बंधपत्र व जमिनखत घेण्यात यावे.

ए) सदर ज्ञापनात विहित केलेल्या पध्दतीनुसार कर्मचाऱ्याची अग्रिम परतफेडीची क्षमता विचारात घेऊन अग्रिम मंजूर करावे आणि ते कर्मचाऱ्याच्या सेवानिवृत्तीपूर्वी व्याजासह वसूल होईल याची खात्री करावी.

ऐ) वाढीव अग्रिमावर सुधारित व्याजदर आकारण्यात यावा. (सुधारित व्याजदर आकारण्यासाठी पूर्वी मंजूर केलेले अग्रिम अधिक वाढीव अग्रिम एकत्र करुन रकमेचा टप्पा ठरविण्यात यावा.)

ओ) या आदेशानुसार वाढीव अग्रिम मंजूर करण्यात आल्यास कर्मचाऱ्यांकडून गहाणखत, वैयक्तिक बंधपत्र, जामिन यासंबंधी कागदपत्रे पुन्हा नव्याने घेण्यात यावीत. याबाबतचा खर्च कर्मचाऱ्यांनी स्वत: सोसावा.

६. अग्रिमाची व्याजासह वसुली २० वर्षात करण्यात यावी. प्रथम १९२ मासिक हप्त्यात मूळ अग्रिम व उर्वरित ४८ मासिक हप्त्यात व्याजाची वसुली करावी. २० वर्षापेक्षा कमी सेवा कालावधी असलेल्या कर्मचाऱ्यांना कर्ज परतफेडीचा जास्त भार पडू नये म्हणून त्यांना त्यांचा सेवा-नी-मृत्यू-उपदानातून अग्रिमासह व्याजाची काही रक्कम शासनास परत करता येईल, परंतु त्यांच्या मासिक हप्त्याची रक्कम ठरविताना जर त्यांची २० वर्षे सेवा शिल्लक असती तर अग्रिम वसुलीबाबतचा दरमहा जो हप्ता ठरविण्यात आला असता त्यापेक्षा कमी रकमेचा मासिक हप्ता असू नये. तथापि, कर्मचारी त्याच्या इच्छेनुसार कमी कालावधीत अग्रिम व व्याज रक्कम फेडण्यासाठी मासिक हप्त्याची रक्कम विहित रकमेपेक्षा जास्त वाढवू शकेल.

७. मुंबई वित्तीय नियम - १९५९ च्या परिशिष्ट - २६ मधील घर बांधणी अग्रिम विषयक नियमांमध्ये औपचारिक सुधारणा यथावकाश करण्यात येईल.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

बा. व. सावंत,
शासनाचे उप सचिव,
वित्त विभाग.

7. **मोटार-सायकल, स्कुटर, मोपेड, सायकल व अपंग राज्य शासकीय कर्मचाऱ्यांसाठी तीन चाकी, स्वयंचलीत सायकल किंवा मनुष्य बळाने चालणारी तीन चाकी सायकल खरेदीसाठी शासकीय कर्मचाऱ्यांना मंजूर करावयाच्या अग्रिमाबाबत - -**

महाराष्ट्र शासन

वित्त विभाग,
शासन निर्णय, क्रमांक अग्रिम-१०९९/प्र.क्र.३/९९ विनियम,
मंत्रालय, मुंबई ४०० ०३२.

दिनांक ९ जुलै, १९९९.

पहा :- (१) शासन निर्णय, वित्त विभाग, क्रमांक अग्रिम - १०९०/(२३)/विनियम, दिनांक ७ जून, १९९०.

(२) शासन निर्णय, वित्त विभाग, क्रमांक अग्रिम - १०८९/(१०)/विनियम, दिनांक २६ जुलै, १९९१.

शासन निर्णय:- शासन अधिसूचना, वित्त विभाग, क्रमांक वेपूर-१२९८/प्र.क्र.१३/९८/सेवा-१०, दिनांक १० डिसेंबर १९९८ अन्वये, राज्य शासकीय कर्मचाऱ्यांच्या वेतनश्रेणी दिनांक १ जानेवारी १९९६ पासून सुधारित करण्यात आल्या. या सुधारित वेतनश्रेणीतील मूळ वेतन विचारात घेऊन राज्य शासकीय कर्मचाऱ्यांना नवीन किंवा जुनी मोटार-सायकल/स्कूटर/मोपेड/सायकल व अपंग राज्य शासकीय कर्मचाऱ्यांसाठी तीन चाकी स्वयंचलीत सायकल किंवा मनुष्य बळाने चालणारी तीन चाकी सायकल खरेदीसाठी संदर्भाधिन शासन निर्णय, वित्त विभाग, दिनांक ७ जून १९९० व २६ जुलै १९९१ अन्वये सध्या मिळत असलेल्या अग्रिमाच्या रकमेत वाढ करण्याबाबतचा प्रस्ताव शासनाच्या विचाराधीन होता. यासंदर्भात शासन खालीलप्रमाणे निर्णय घेत आहे :-

२. उपरोक्त दिनांक २६ जुलै १९९१ चा शासन निर्णय निष्प्रभावित करून शासन आता असा आदेश देत आहे की, नवीन किंवा जुनी मोटार-सायकल/स्कूटर/मोपेड/सायकल व अपंग राज्य शासकीय कर्मचाऱ्यांसाठी तीन चाकी स्वयंचलीत सायकल किंवा मनुष्य बळाने चालणारी तीन चाकी सायकल खरेदीसाठी शासकीय कर्मचाऱ्यांना मुंबई वित्तीय नियम, १९५९ मधील नियम १३६,१३७ व १३९ च्या अधीन राहून खाली नमूद केलेल्या मर्यादेपर्यंत अग्रिम मंजूर करण्यात यावा :-

(अ) नवीन मोटार-सायकल, अपंग राज्य शासकीय कर्मचाऱ्यांसाठी स्वयंचलीत तीन चाकी सायकल किंवा मनुष्य बळाने चालणारी तीन चाकी सायकल खरेदी करण्यासाठी अग्रिम -

(१) ज्या कर्मचाऱ्यांचे मूळ मासिक वेतन रू.४,६००/- किंवा अधिक आहे अशा कर्मचाऱ्यांना या प्रयोजनासाठी अग्रिम अनुज्ञेय राहील.

(२) मूळ मासिक वेतनाच्या ८ पट एवढी रक्कम किंवा रू.४५,०००/- किंवा नविन मोटार-सायकलची प्रत्यक्ष किंमत यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनुज्ञेय राहील.

(३) अग्रिमाची वसुली व्याजासह ६० समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(ब) जुनी मोटार-सायकल, अपंग राज्य शासकीय कर्मचाऱ्यांसाठी जुनी स्वयंचलीत तीन चाकी सायकल किंवा मनुष्यबळाने चालणारी जुनी तीन चाकी सायकल खरेदीसाठी अग्रीम -

(१) ज्या कर्मचाऱ्यांचे मूळ मासिक वेतन रू.४,६००/- किंवा अधिक आहे अशा कर्मचाऱ्यांना या प्रयोजनासाठी अंतिम अनुज्ञेय राहील.

(२) मूळ मासिक वेतनाच्या ४ पट एवढी रक्कम किंवा रू.२२,५००/- किंवा जुन्या मोटार-सायकलची प्रत्यक्ष किंमत यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनुज्ञेय राहील.

(३) अग्रिमाची वसुली व्याजासह ३० समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(४) जुनी मोटार-सायकल ५ वर्षापेक्षा जास्त जुनी नसावी .

(क) नवीन स्कुटर खरेदी करण्यासाठी अग्रिम -

(१) ज्या कर्मचाऱ्यांचे मूळ मासिक वेतन रू.४,६००/- किंवा अधिक आहे अशा कर्मचाऱ्यांना या प्रयोजनासाठी अग्रिम अनुज्ञेय राहील.

(२) मूळ मासिक वेतनाच्या ६ पट एवढी रक्कम किंवा रू.२८,०००/- किंवा नवीन स्कूटरची प्रत्यक्ष किंमत यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनुज्ञेय राहील.

(३) अग्रिमाची वसुली व्याजासह ४८ समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(ड) जुनी स्कूटर खरेदी करण्यासाठी अग्रिम -

(१) ज्या कर्मचाऱ्यांचे मूळ मासिक वेतन रू.४,६००/- किंवा अधिक आहे अशा कर्मचाऱ्यांना या प्रयोजनासाठी अग्रिम अनुज्ञेय राहील.

(२) मूळ मासिक वेतनाच्या ३ पट एवढी रक्कम किंवा रू. १४,०००/- किंवा जुन्या स्कुटरची प्रत्यक्ष किंमत यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनु ोय राहील.

(३) अग्रिमाची वसुली व्याजासह २४ समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(४) जुनी स्कुटर ५ वर्षापेक्षा जास्त जुनी नसावी.

(इ) नविन मोपेड खरेदी करण्यासाठी अग्रिम -

(१) ज्या कर्मचाऱ्यांचे मूळ मासिक वेतन रू.४६,०००/- किंवा अधिक आहे. अशा कर्मचाऱ्यांना या प्रयोजनासाठी अग्रिम अनुज्ञेय राहील.

(२) मूळ मासिक वेतनाच्या ३ पट एवढी रक्कम किंवा रू.१४,०००/- किंवा नविन मोपेडची प्रत्यक्ष किंमत यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनुज्ञेय राहील.

(३) अग्रिमाची वसुली व्याजासह ३० समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(ई) जुनी मोपेड खरेदी करण्यासाठी अग्रिम -

(१) ज्या कर्मचाऱ्यांचे मूळ मासिक वेतन रू.४,६००/- किंवा अधिक आहे अशा कर्मचाऱ्यांना या प्रयोजनासाठी अग्रिम अनुज्ञेय राहील.

(२) मूळ मासिक वेतनाच्या दुप्पट एवढी रक्कम किंवा रू.७,०००/- किंवा जुन्या मोपेडची प्रत्यक्ष किंमत यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनुज्ञेय राहील.

(३) अग्रिमाची वसुली व्याजासह १५ समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(४) जुनी मोपेड ५ वर्षापेक्षा जास्त जुनी नसावी.

(उ) नवीन सायकल खरेदी करण्यासाठी अग्रिम -

(१) ज्या कर्मचाऱ्यांचे मूळ मासिक वेतन रू. ५,०००/- किंवा त्यापेक्षा कमी आहे अशा अराजपत्रित कर्मचाऱ्यांनाच या प्रयोजनासाठी अग्रिम अनुज्ञेय राहील.

(२) रू.२,५००/- किंवा नवीन सायकलची प्रत्यक्ष किंमत (विक्रीवर धरुन) यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनुज्ञेय राहील.

(३) अग्रिमाची वसुली व्याजासह १० समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(ऊ) जुनी सायकल खरेदी करण्यासाठी अग्रिम -

(१) ज्यांचे मूळ वेतन रू.५,०००/- किंवा त्यापेक्षा कमी आहे अशा अराजपत्रीत कर्मचाऱ्यांनाच या प्रयोजनासाठी अग्रिम अनुज्ञेय राहील.

(२) रू.१,२५०/- किंवा जुन्या सायकलची प्रत्यक्ष किंमत यापैकी जी रक्कम कमी असेल तेवढा अग्रिम अनुज्ञेय राहील.

(३) अग्रिमाची वसुली व्याजासह ५ समान मासिक हप्त्यांमध्ये करण्यात यावी. प्रथम अग्रिम व नंतर व्याज वसूल करण्यात यावे.

(४) जुनी सायकल ५ वर्षापेक्षा जास्त जुनी नसावी.

३. उपरोक्त अग्रिम खालील अटींच्या अधिनतेने अनुज्ञेय राहतील :-

(१) मोटार-सायकल/स्कूटर/मोपेड वाहने चालविण्यासाठी सक्षम अधिकाऱ्यांकडून मिळालेल्या अनुज्ञप्ती (Licence) ची छायाप्रत (झेरॉक्स) प्रत सादर करावी.

(२) वाहनांच्या मॉडेलचे नाव, उत्पादनाचे वर्ष, खरेदीची तारीख व त्या संदर्भाचे नोंदणीचे कागदपत्र सादर करण्यात यावेत.

(३) नवीन मोटार-सायकल, अपंग राज्य शासकीय कर्मचाऱ्यांसाठी स्वयंचलीत तीन चाकी सायकल, स्कूटर, मोपेडच्या विमा शासकीय विमा निधीकडे उतरविण्यात यावा व तो सतत चालू राहील याची दक्षता घेण्यात यावी.

(४) जुनी मोटार-सायकल, अपंग राज्य शासकीय कर्मचाऱ्यांसाठी स्वयंचलीत तीन चाकी सायकल, सायकल, स्कूटर मोपेड विकत घेणाऱ्या शासकीय कर्मचाऱ्यांनी वाहनाच्या जुन्या विमा पॉलिसीचा कालावधी संपला नसला तरीही शासकीय विमा निधीकडे नव्याने विमा उतरवावा.

(५) मोटार-सायकल, अपंग राज्य शासकीय कर्मचाऱ्यांसाठी स्वयंचलीत तीन चाकी सायकल, स्कूटर, मोपेड, सायकल शासनाकडे तारण गहाण टाकली पाहिजे.

(६) एकदा अग्रिम दिल्यानंतर त्यानंतरच्या ५ वर्षामधील काळात मोटार-सायकल, अपंग राज्य शासकीय कर्मचाऱ्यांसाठी स्वयंचलीत तीन चाकी सायकल, स्कूटर, मोपेड, सायकल या प्रयोजनासाठी अग्रिम अनुज्ञेय राहणार नाही.

४. वाहन खरेदी करण्यासाठी द्यावयाच्या अग्रिमावर वेळोवेळी आदेश काढून व्याजाचा दर विहित करण्यात येईल.

५. हे आदेश निर्गमित केल्याच्या दिनांकापासून अंमलात येतील.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

अं. ज. खानविलकर,

कार्यासन अधिकारी, वित्त विभाग.

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8. घर बांधणी अग्रिमाद्वारे राज्य शासकीय कर्मचाऱ्यांना दिलेल्या कर्जासंबंधी शासनास प्राप्त झालेल्या हक्क व हितसंबंधांचे हस्तांतरण.

महाराष्ट्र शासन

वित्त विभाग

शासन निर्णय, वित्त विभाग, क्रमांक अग्रिम, १०.०१/प्र.क्र.७३/२००१/विनियम,

दिनांक १६ फेब्रुवारी २००४.

प्रस्तावना

राज्य शासनास विविध उपाययोजनेच्या माध्यमातून अर्थबळ उभारणी करावयाची आहे. घर बांधणी अग्रिमापैकी दिनांक ३१ मार्च २००१ अखेरपर्यंत मंजूर केलेल्या घर बांधणी अग्रिमाचा वापर करून तयार झालेल्या मालमत्तेच्या संबंधीचे सर्व प्रकारचे हक्क व हितसंबंध तिसऱ्या पक्षाला (वित्तीय संस्थेला) एका ठराविक रकमेच्या मोबदल्यात हस्तांतरित करण्याची बाब शासनाच्या विचाराधीन होती. तदनुषंगाने मुंबई वित्तीय नियम, १९५९ मधील परिशिष्ट - २६, घर बांधणी अग्रिम नियम, १९६२ अंतर्गत प्राप्त झालेले सर्व कायदेशीर हक्क व हितसंबंध मोबदला घेऊन हस्तांतरित करण्यासंदर्भात अग्रिम धारकांकडून हरकती प्राप्त करून घेण्यासाठी नियमांच्या मसुद्यासंबंधीची प्रारूप अधिसूचना, दिनांक २४ जून २००३ रोजी असाधारण राजपत्रात प्रसिध्द केली होती. त्यानुसार अग्रिम धारकांकडून प्राप्त झालेल्या हरकती विचारात घेण्यात आल्या. तसेच विविध शासकीय कर्मचाऱ्यांच्या संघटनांशी चर्चा करण्यात आली आहे. त्यानुसार पुढीलप्रमाणे निर्णय घेण्यात आला आहे :-

निर्णय

मुंबई वित्तीय नियम, १९५९ मधील परिशिष्ट-२६, घर बांधणी अग्रिम नियम, १९६२ अंतर्गत प्राप्त झालेल्या सर्व कायदेशीर हक्क व हितसंबंधांसह वित्तीय संस्थेला हस्तांतरित करण्यासंदर्भात घर बांधणी अग्रिम नियम, १९६२ मध्ये अंतिमत: सुधारणा करण्याचा निर्णय शासनाने घेतला आहे. त्याकरिता दिनांक १३ फेब्रुवारी २००४ रोजीच्या असाधारण राजपत्रात अधिसूचना प्रसिध्द करण्यात आली आहे. सदर अधिसूचनेची मराठी व इंग्रजी प्रत सर्व विभाग प्रमुखांच्या/कार्यालय प्रमुखांच्या माहिती व आवश्यक कार्यवाहीसाठी सोबत जोडली आहे.

२. वरील निर्णयानुसार हस्तांतरण संबंधीचे आदेश स्वतंत्रपणे निर्गमित करण्यात येतील. हस्तांतरणानंतर देखील शासकीय अधिकाऱ्यांच्या/कर्मचाऱ्यांच्या घर बांधणी अग्रिमाच्या हप्त्याची वसुली शासनाने करावयाची आहे.

३. वरील बाब सर्व घर बांधणी अग्रिम धारकांच्या तात्काळ निदर्शनास आणण्यात यावी. याकरिता विभाग प्रमुख/कार्यालय प्रमुख जबाबदार राहतील.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नांवाने,

(अं.ज. खानविलकर),

कार्यासन अधिकारी, वित्त विभाग

Notifications

9.

In persuance of the provisions of clause (2) of rule 183 of the Bombay Financial Rules, 1959, the Government of Maharashtra hereby specially notifies the Public Trusts Administration Fund established under section 57 of the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950), and adminstered by the Charity Commissioner- a corporation sole under that Act- to be a local fund.

G. N., L. & J. D., No.21764-P, dated 17th August 1966 (M.G., Pt. IV- B, p.1490)

10.

In pursuance of the provisions of clause (2) of rule 183 of the Bombay Financial Rules 1959, the Government of Maharashtra hereby specially notifies the Management Fund constituted under section 56QQ of the Bombay Public Trusts Act, 1950 (Bom. XXIX of 1950), which vests in, and is under the control of the Devasthan Management Committee, Western Maharashtra, Kolhapur, in pursuance of Government Resolution, Law and Judiciary Department, No.12078-P, dated 8th May 1969 to be a local fund.

G. N., L. & J. D., No.3684-P, dated 5th February 1971 (M.G., Pt. IV-B, p. 173)

11.

महालेखापाल कार्यालयात जतन केलेली देयके नष्ट करण्याबाबत

महाराष्ट्र शासन

वित्त विभाग

शासन परिपत्रक, क्रमांक - मआख-१०.०४/प्र.क्र.३२/२००४/विनियम

मंत्रालय, मुंबई - ४०० ०३२.

दिनांक :- ४ जून, २००४

परिपत्रक

मुंबई वित्तीय नियम १९५९ च्या भाग-१४ मधील नियम - ५२ खालील परिशिष्ट - १७ नुसार महालेखापालांकडील देयके नष्ट करण्याबाबतचे नियम विहित करण्यात आले आहेत. देयके नष्ट करण्यासाठी महालेखापाल कार्यालयाकडून ठराविक कालमर्यादा दिली जाते. सदर कालमर्यादा वित्त विभागामार्फत सर्व विभागांना कळविण्यांत येते. सर्व विभागांनी त्यांच्या अधिपत्याखालील सर्व कार्यालयांची कोणती देयके जतन करुन ठेवणे आवश्यक आहे, याबाबतची माहिती त्या कालमर्यादेत महालेखापालांकडे पाठवावयाची असते. तथापि या संदर्भात विभागांकडून आवश्यक तो प्रतिसाद दिला जात नाही. असे महालेखापाल कार्यालयाने शासनाच्या निदर्शनाला आणले आहे. कार्यालयांस आवश्यक असणारी देयके जतन करुन ठेवण्याबाबत महालेखापालांनां विहित मुदतीत कळविले गेले नाही, तर सदर देयके नष्ट केली जातात. त्यामध्ये अफरातफर, शासनाची नुकसान भरपाई, लोकलेखा

समितीस आवश्यक असलेली देयके नष्ट होण्याची भीती असते. तसेच महालेखापालांनी देयके नष्ट करण्यासाठी देयकांचा जो कालावधी विचारात घेतलेला असतो, त्या कालावधीतील देयकांचे काही वेळा लेखापरीक्षण झालेले नसते. लेखापरिक्षण झाल्याशिवाय अफरातफर/भ्रष्टाचार/नुकसानीची प्रकरणे निदर्शनास येत नाहीत. तरी देयके नष्ट करताना संबंधितांनी वरील बाब विचारात घेवून महालेखापालांकडून कळविलेल्या कालावधीतील देयके नष्ट करण्यासंदर्भात विभागांनी महालेखापालांना आवश्यक तो प्रतिसाद वेळोवेळी द्यावा. अन्यथा विहित मुदतीत याबाबतची माहिती महालेखापालांना न दिल्यास विभागास आवश्यक असलेली देयके महालेखापालांकडून नष्ट केली जातील व याबाबतची जबाबदारी संबंधितांवर राहील याची कृपया सर्वांनी नोंद घ्यावी.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

(श. मा. भुते)

अवर सचिव, वित्त विभाग

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12. कोषागाराकडे दुबार मागणी देयके सादर होण्यावर प्रतिबंधात्मक उपाययोजना

महाराष्ट्र शासन

वित्त विभाग

शासन परिपत्रक क्र. : मआख १०९९/प्रक्र ३६/९९/वित्तीय

मंत्रालय, मुंबई - ४०००३२

दिनांक : २८ ऑक्टोबर, २००४

परिपत्रक : शासनाच्या असे निदर्शनास आले आहे की, शासकीय अधिकाऱ्यांची/कर्मचाऱ्यांची किंवा खाजगी मागणीदारांना शासनाकडून देय असलेल्या विविध मागण्यांची देयके आहरण व संवितरण अधिकाऱ्यांकडून अधिदान व लेखा अधिकारी कार्यालय, कोषागार व उपकोषागारांकडे रकमा काढण्यासाठी दुबार सादर केली जात असल्याचे निदर्शनास आले आहे. ही बाब मुंबई वित्तीय नियम १९५९ मधील नियम-५८ अनुसार अत्यंत गंभीर स्वरुपाची आहे. अशा दुबार देयकांना आळा बसावा म्हणून पुढीलप्रमाणे कार्यवाही अंमलात आणण्यात यावी.

(१) प्रत्येक कार्यालयाच्या रोख शाखेत आहरण व संवितरण अधिकाऱ्याने या शासन परिपत्रकाच्या परिशिष्टामध्ये विहित केल्याप्रमाणे "दुबार देयके प्रतिबंध नोंदवही" ठेवावी.

(२) वेतन व भत्त्याची नोंद दुबार देयके प्रतिबंध नोंदवहीत घेण्यात येऊ नये. यासाठी "पुरवणी वेतन बिलावर काढलेले वेतन व भत्ते यांची दुय्यम नोंदवही" नमुना सर्वसा २१३ म विहित केलेली आहे. त्यामध्ये या नोंदी घेण्यात याव्यात.

(३) दुबार देयक प्रतिबंध नोंदवहीतील स्तंभ-३ मध्ये देयकाबाबत सविस्तर नोंद घेण्यात यावी.

उदा -(i) प्रवास भत्त्याचे देयक असल्यास प्रवासाच्या सुरुवातीचा व समाप्तीचा दिनांक, प्रवास भत्ता अग्रिमाचा आदेश क्रमांक व दिनांक.

(ii) पुरवठ्याचे देयक असल्यास वस्तू/सेवा पुरवठ्याचा दिनांक, बिल क्रमांक व दिनांक, कार्यालयीन आदेश क्रमांक व दिनांक यांची नोंद घेण्यात यावी.

(४) दुबार देयक प्रतिबंध नोंदवहीत आहरण व संवितरण अधिकाऱ्याने स्तंभ - ३ खालील नोंदीसंबंधिची देयके यापूर्वी पारित झालेली नाहीत, याची खात्री करुन स्तंभ-६ मध्ये स्वाक्षरी करावी. तसेच प्रत्येक देयकाच्या पृष्ठावर पुढील प्रमाणे प्रमाणपत्र नोंदवून अ. व ले. कार्यालय, कोषागर व उपकोषागाराकडे देयक सादर करावे.

"दुबार देयक" प्रतिबंध नोंदवही तपासणीच्या आधारे प्रमाणित करण्यात येते की या देयकात नमूद केलेल्या अधिकाऱ्यांचे*/कर्मचाऱ्यांचे*/पुरवठादाराचे* तसेच त्यात नमूद केलेल्या बाबींचे*/ कालावधीचे*देयक यापूर्वी अधिदान व लेखा कार्यालय*/कोषागार*/उपकोषागार* येथे सादर करण्यात आले नव्हते.

आहरण व संवितरण अधिकारी

"(*अनावश्यक मजकूर खोडांवा)"

(५) दुबार देयक प्रतिबंध नोदवही वर्षनिहाय व कर्मचाऱ्यांच्या/संस्थेच्या इंग्रजी वर्णाक्षरानुसार ठेवण्यात यावी.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने

(श. मा. भुते)
अवर सचिव, वित्त विभाग

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शासन परिपत्रक क्र.मआख-१०९९/प्र.क्र.३६/९९/विनियम,
दि.२८ ऑक्टोबर, २००४ सोबतचे परिशिष्ट

दुबार देयक प्रतिबंध नोंदवही

(इंग्रजी वर्णाक्षरानुसार व वर्षनिहाय)

मागणीदाराचे नांव (शासकीय अधिकारी/ कर्मचारी यांचे नाव व पदनाम/ कार्यालयाचे/ संस्थेचे नांव व पत्ता)	मागणीचे वर्णन	कालावधी (आवश्यक त्या तपशीला सह)	देयकाची रक्कम मूळ रु. ---- निव्वळ रु. ---	देयक क्रमांक दिनांक प्रमाणक क्र. दिनांक	आहरण व संवितरण अधिकाऱ्याची स्वाक्षरी (या संदर्भातील व या कालावधीचे देयक प्रतिबंध नोंदवही मध्ये यापूर्वी नोंद होऊन पारित झालेले नाही याची खात्री केल्याबाबत आहरण व संवितरण अधिकाऱ्याची स्वाक्षरी)
(१)	(२)	(३)	(४)	(५)	(६)

13.

सण अग्रिम -
मर्यादा वाढविण्याबाबत

महाराष्ट्र शासन
वित्त विभाग
शासन निर्णय क्रमांक : अग्रिम १०.०७/प्र.क्र.५८/०७/विनियम
मंत्रालय, मुंबई - ४०० ०३२

दिनांक : १९ ऑक्टोबर, २००७.

वाचावे : १) शासन निर्णय, सामान्य प्रशासन विभाग, क्रमांक : एफएनडी-१०६२-बी, दिनांक ६/१२/१९६२.

२) शासन निर्णय, वित्त विभाग, क्रमांक : मुंविनि-१०९२/प्र.क्र.२१८/९२/विनियम, दिनांक १/१/१९९३.

३) शासन निर्णय, वित्त विभाग, क्रमांक : मुंविनि-१०९९/प्र.क्र.५२/९९/विनियम, दिनांक २०/१०/१९९९.

४) शासन निर्णय, वित्त विभाग, क्रमांक : मुंविनि-१०९८/प्र.क्र.४७/९८/ विनियम, दिनांक ३१/७/२०००.

५) शासन निर्णय, वित्त विभाग, क्रमांक : विअप्र-१०००/प्र.क्र.४६/ २००१/विनियम, दिनांक ११/७/२००१.

६) शासन निर्णय, वित्त विभाग, क्रमांक : अग्रिम-१०.०५/प्र.क्र.१८/ २००५/विनियम, दिनांक २०/७/२००५.

शासन निर्णय

अराजपत्रित राज्य शासकीय कर्मचाऱ्यांना मुंबई वित्तीय नियम, १९५९ मधील नियम क्रमांक १४२ (जे) अनुसार देण्यात येणाऱ्या सण अग्रिमाची मर्यादा वाढविण्याबाबतचा प्रश्न शासनाच्या विचाराधीन होता. शासन आता असे आदेश देत आहे की, ज्या अराजपत्रित राज्य शासकीय कर्मचाऱ्यांचे दरमहा मूळ वेतन (रू. ८,३००/-) अधिक महागाई वेतन असे दोन्ही मिळून रु. १२,४५०/- (रु. बारा हजार चारशे पन्नास) पेक्षा जास्त नसेल, अशा अराजपत्रित राज्य शासकीय कर्मचाऱ्यांना मुंबई वित्तीय नियम, १९५९ मधील नियम क्रमांक १४२ (जे) अनुसार, सण अग्रिम रु. २५००/- (रुपये दोन हजार पाचशे फक्त) एवढा अनुज्ञेय राहील.

२. सण अग्रिम फक्त पुढील सणांना तसेच सामान्य प्रशासन विभागाकडून वेळोवेळी घोषित करण्यात येणाऱ्या सणांसाठीच अनुज्ञेय राहील.

१. दिवाळी	६. रोश-होशना
२. रमझान ईद	७. वैशाखी पोर्णिमा (भगवान बुद्ध जयंती)
३. खिसमस	८. स्वातंत्र दिन
४. पारसी नववर्ष	९. प्रजासत्ताक दिन
५. संवत्सरी	

३. सण अग्रिम मंजूरी आणि वसूलीच्या इतर सर्व अटी व शर्ती पूर्वी विहित केल्याप्रमाणेच राहतील.

४. मुंबई वित्तीय नियम, १९५९ मधील नियम क्रमांक १४२ (जे) मध्ये योग्य ती दुरुस्ती यथावकाश करण्यात येईल.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

(ना. हे. सोनारे)
अवर सचिव, वित्त विभाग.

Other Information

14.

यादी क्रमांक - १

तयार जुने घर खरेदीसाठी अग्रिम मंजूर करण्याकरिता लागणारी आवश्यक ती माहिती व कागदपत्रे

१) आपले सध्याचे मूळ वेतन.

२) शासकीय सेवेत रूजू झाल्याच्या दिनांक व सेवानिवृत्तीचा दिनांक

३) घरमालकाशी केलेला करारनामा करारनाम्यात घराची किंमत नमूद केलेली असावी.

४) करारनाम्यात नमूद केलेले घर, त्या घर मालकाच्याच नावावर असल्याबद्दलचा शासकीय/नगरपालिकेचा पुरावा.

५) करारनाम्यात नमूद केलेले घर व सभोवतालची जागा कुठेही गहाण नसल्याबद्दलचा दाखला.

६) करारनाम्यात नमूद केलेली घराची किंमत तेवढीच असल्याबद्दलचा मूल्यांकन करण्यास प्राधिकृत करण्यात आलेल्या व्यक्तींनी (Authorised Valuers) दिलेले प्रमाणपत्र.

७) जुना फ्लॅट/चाळीतील जुनी खोली/जुने स्वतंत्र घर/जुना बंगला खरेदी करावयाचे असल्यास अशा घराचा टिकाऊपणा खरेदी केल्याच्या दिनांकापासून कमीत कमी २० वर्षे राहील असे प्रमाणपत्र कार्यकारी अभियंताच्या दर्जापेक्षा कमी दर्ज नसलेल्या सक्षम अधिकाऱ्यांकडून घेऊन सादर करणे आवश्यक आहे.

८) अग्रिमाची मागणी किती रूपयांची आहे.

९) मागणीनुसार अग्रिम मंजूर झाल्यास अग्रिमाच्या परतफेडीची आपली कमाल क्षमता (दरमहा) किती आहे ते नमूद करावे.

यादी क्रमांक - २

जागा विकत घेऊन त्यावर घर बांधावयाचे असल्यास घर बांधणी अग्रिम मंजूर करण्याकरिता लागणारी आवश्यक ती माहिती व कागदपत्रे

१) सध्याचे मूळ वेतन.

२) शासकीय सेवेत रूजू झाल्याचा दिनांक व सेवानिवृत्तीचा दिनांक.

३) जागा (प्लॉट) खरेदी करून त्यावर घर बांधावयाचे असल्यास जागेचे खरेदी पत्र सादर करावे.

४) आपली जागा यापूर्वीच खरेदी केलेली असल्यास, आणि त्या जागेवर नवीन घर बांधावयाचे असल्यास, तसे नमूद करावे. खरेदी केलेल्या जागेची मालकी आपलीच असल्याबद्दलचा शासकीय पुरावा.

५) नगरपालिका किंवा ग्रामपंचायत यांनी मंजूर केलेला नवीन घराचा आराखडा व परवानगी घेतल्याची पत्राची प्रत.

६) बांधावयाच्या घराची जागा कुठेही गहाण नसल्याबद्दल किंवा कुठलाही बोजा नसल्याबद्दलचा दाखला/शपथपत्र, मूळपत्र (Authorised Valures)

७) घरबांधणीसाठी येणाऱ्या खर्चाबाबतचे मूल्यांकन करण्यास प्राधिकृत करण्यात आलेल्या व्यक्तींनी दिलेले अंदाजपत्रक (Authorised Valures) नव्या घराच्या संदर्भात मूल्यांकन किंमत ग्राह्य धरण्यासाठी नव्या घराची किंमत दुय्यम निबंधक यांनी मान्य करून नोंदणी फी आकारलेली असल्याने नव्या घराच्या संदर्भात नोंदणी केलेल्या दस्तामध्ये दर्शविलेली किंमत ग्राह्य धरण्यात येईल. तथापि संबंधिताची दुय्यम निबंधकाकडील नोंदणी फी भरल्याबाबतचे प्रमाणपत्र/पावती सादर करणे आवश्यक आहे.

८) प्लॉट खरेदीसह घर बांधावयाचे असल्यास, वित्तिय नियमावलीतील फॉर्म-बी अथवा फक्त यापूर्वीच विकत घेतलेल्या जागेवर (प्लॉटवर) घर बांधावयाचे असल्यास फॉर्म-बी-२ मध्ये गहाणखत भरून सादर करणे आवश्यक आहे.

९) अग्रिमाची मागणी किती रूपयांची आहे. यापूर्वीच जर घर खरेदीकरिता किंवा घरबांधणीकरिता शासकीय किंवा निमशासकीय संस्थेकडून कर्ज घेतले असल्यास, त्याचा तपशिल.

१०) मागणीनुसार अग्रिम मंजूर झाल्यास अग्रिमाच्या परतफेडीची आपली कमाल क्षमता (दरमहा) किती आहे ते नमूद करावे.

यादी क्रमांक - ३

बिल्डर्सकडून तयार नवीन सदनिका/घर खरेदी करण्यासाठी लागणारी आवश्यक ती माहिती व कागदपत्रे.

१) सध्याचे मूळ वेतन.

२) शासकीय सेवेत रूजू झाल्याचा दिनांक व सेवानिवृत्तीचा दिनांक.

३) ज्या जमिनीवर नवीन फ्लॅट बांधले जाणार आहेत त्या जमिनीवर त्या बिल्डर्सचा निर्विवाद हक्क (Clear Title) असला पाहिजे व त्यासंबंधीची

कागदपत्रे शासकीय वकीलाकडे सादर करून बिल्डर्सच्या निर्विवाद हक्कांबद्दल खात्री करून घेण्यासाठी शासकीय वकीलाकडून विहित प्रपत्रात आवश्यक ते प्रमाणपत्र घ्यावे.

४) सदर जमीन ज्या महसूल अधिकाऱ्यांच्या प्रशासकीय नियंत्रणाखाली येत असेल त्या महसूल अधिकाऱ्यांकडून बिल्डर्सचा अशा जमीनीवर निर्विवाद हक्क आहे किंवा नाही याबाबतचे प्रमाणपत्र

५) राज्य शासकीय कर्मचारी आणि संबंधित बिल्डर्स यांच्या मध्ये जो लेखी करार होईल तो करार (Maharashtra Ownership Flats Regulation of the Promotion of Construction sale, Management and Transfer Act, 1963) अंतर्गत विहित केलेल्या (Model Agreement) "आदर्श करारनुरूप" असला पाहिजे. व सदर करार सक्षम प्राधिकाऱ्यांकडे रजिस्टर्ड करण्यात आला असला पाहिजे.

६) अग्रिमाची मागणी किती रूपयांची आहे.

७) मागणीनुसार अग्रिम मंजूर झाल्यास अग्रिमाच्या परतफेडीची आपली कमाल क्षमता (दरमहा) किती आहे ते नमूद करावे.

यादी क्रमांक - ४

वित्तीय संस्थांकडून घरबांधणीच्या प्रयोजनासाठी घेतलेल्या कर्जाची परतफेड करण्यासाठी घरबांधणी अग्रिम.

१) तयार घर घेण्यासाठी २) ज्या घराचे बांधकाम टप्प्या टप्प्याने पूर्ण व्हावयाचे आहे असे घर बांधण्यासाठी.

१) आपले सध्याचे मूळ वेतन.

२) शासकीय सेवेत रूजू झाल्याचा दिनांक व सेवानिवृत्तीचा दिनांक.

३) शासनमान्य खाजगी वित्तीय संस्थांकडून किंवा शासनमान्य अन्य वित्तीय संस्थांकडून घरबांधणीच्या प्रयोजनासाठी कर्ज घेण्याकरिता राज्य शासकीय कर्मचाऱ्याने महाराष्ट्र नागरी सेवा (वर्तणूक) नियम १९८१ मधील संबंधीत नियमानुसार शासनाची/सक्षम प्राधिकाऱ्यांची पूर्व परवानगी घेतलेली असावी किंवा वित्तीय संस्थाकडून घेतलेल्या कर्जाबाबत कर्मचाऱ्याने शासनाला/सक्षम प्राधिकाऱ्याला सूचित केलेले असावे व अशा प्रकरणी कर्ज घेण्यास कार्योत्तर परवानगी दिलेली असावी.

४) कोणत्या शासनमान्य वित्तीय संस्थेकडून अग्रिम किंवा कर्ज घेतले असल्यास त्याची तपशिलवार माहिती द्यावी.

५) घराच्या किंमतीविषयी नोंदणीकृत मूल्यांकन अधिकाऱ्यांकडून प्रमाणपत्र सादर करावे लागेल.

६) राज्य शासकीय कर्मचारी त्या घराचा उपयोग स्वत:च्या निवासासाठी करीत असला पाहिजे किंवा स्वत:च्या निवासासाठी करणार असला पाहिजे.

७) अग्रिम मागणाऱ्या कर्मचाऱ्यांची शासनाच्या सेवेतील भरती संबंधीत पदाच्या सेवा भरती नियमानुसार करण्यात आलेली असली पाहिजे आणि अशा प्रकारे करण्यात आलेल्या नियुक्तीनंतरची अखंड सेवा कमीत कमी १० वर्षांनी असली पाहिजे.

८) ज्या घराचे बांधकाम टप्प्या-टप्प्याने पूर्ण व्हावयाचे आहे अशा घरांसाठी घेतलेल्या कर्जाच्या परतफेडीकरिता द्यावयाच्या घरबांधणी अग्रिमाच्या प्रकरणी संबंधित कर्मचाऱ्यांनी सेवा भरती नियमानुसार शासकीय सेवेत नियुक्ती झाल्यानंतर कमीत कमी ५ वर्षे अखंडीत सेवा झालेली असली पाहिजे.

९) अग्रिमाची मागणी किती रूपयांची आहे, तसेच यापूर्वी आपण जर घर खरेदीकरिता किंवा घरबांधणीकरिता शासकीय किंवा निमशासकीय संस्थेकडून कर्ज घेतले असल्यास त्याचा तपशील द्यावा. व त्या संस्थेचे आता सध्या देणे असलेले कर्ज किती शिल्लक आहे याबाबतचा सदर संस्थेचा दाखला जोडावा.

१०) मागणीनुसार अग्रिम मंजूर झाल्यास अग्रिमाच्या परतफेडीची आपली कमाल क्षमता (दरमहा) किती आहे ते नमूद करावे.

११) तयार घर किंवा बांधावयाचे घर राज्य शासकीय कर्मचाऱ्यांच्या स्वत:च्या नावावर असले पाहिजे आणि असे घर महाराष्ट्रात असले पाहिजे.

यादी क्रमांक - ५

स्वत:च्या मालकीच्या घराचा विस्तार/दुरूस्तीसाठी.

१) स्वत:च्या नावावर घर असल्याबद्दलचा पुरावा.

२) घर कुठेही गहाण नसल्याबद्दलचा पुरावा.

३) बांधावयाच्या/किंवा विशेष स्वरूपाची दुरूस्ती, नगरपालिकेची/ग्रामपंचायतीची मिळवलेली रितसर परवानगी/मंजूर केलेला आराखडा.

४) दुरूस्तीसाठी/घर बांधण्यासाठी मिळणाऱ्या खर्चाबाबतचे मूल्यांकन.

५) अग्रिम मंजूर झाल्यास अग्रिमाच्या परतफेडीची आपली कमाल क्षमता किती आहे ते नमूद करावे.

टीप :- जुन्या घराच्या संदर्भात मूल्यांकन किंमत ग्राह्य धरण्यासाठी इंडियन इन्स्टीट्यूट ऑफ व्हॅल्युअर्सचा सभासद असलेल्या कोणत्याही स्थापत्य अभियंता किंवा वास्तुशास्त्र यांनी केलेले मूल्यांकन ग्राह्य मानून त्यांचेकडील प्रमाणपत्र आधारभूत धरण्यात येईल.

15.

Form of Authority Letter for receiving money.

प्रति,

माननिय .....

.....

.....

विषय :- पैसे मिळणेबाबत अधिकारपत्र

मा. महोदय,

मी आपणांस विनंती करतो की, माझे प्रवासभत्ता देयकाचे/पगाराचे/प्रवास अग्रीमाचे/बैठकभत्याचे पैसे ..... श्री.....यांना माझे वतीने घेण्याचे मी अधिकार देत आहे. त्यांना पैसे देण्यात यावे, ही विनंती. त्यांची स्वाक्षरी मी अभिप्रमाणित केली आहे.

अधिकारपत्र धारकाची स्वाक्षरी.

. . . . . .

अभिप्रमाणित

( )

अधिकार देणाऱ्याची स्वाक्षरी

आपला

(अधिकार देणाऱ्याची स्वाक्षरी)

पावती

मला माझे ..... रूपये ..... (अक्षरी.....) श्री. ..... यांचे मार्फत मिळाले.

16.

प्रति,

माननिय . . . . . .

. . . . . .

. . . . . .

विषय :- प्रवास अग्रिम मिळणेबाबत

मी आपणाला विनंती करतो की मला शासकीय कामासाठी दौऱ्यावर जाणे आवश्यक आहे. तेव्हा मला अग्रिम मंजूर करण्यात यावा.

१) नाव :-

२) दर्जा :-

३) पगार :-

४) प्रवासाचा प्रकार :-
(बस/रेल्वे/विमान)

५) वर्ग :-

६) प्रवासाचा उद्देश व ठिकाण :-

७) अग्रीमाची रक्कम :-

८) थकीत अग्रीम :-

९) शेवटचे प्रवास देयक कधी सादर केले :-

तेव्हा रूपये .....(.....) मला मंजूर करण्यात यावे.

आपला

17.

Chart showing general irregularity in financial matters.

अ.क्र. १	आढळून आलेली अनियमीतता २	उल्लंघन झालेला वित्तीय नियम ३
१)	आवश्यकता नसतांना मोठ्या प्रमाणांत रोख रक्कम शासकीय तिजोरीतून काढला जाते व बऱ्याच कालावधी पर्यन्त असंवितरित ठेवणे.	मुंबई वित्तीय नियम क्र. ५७, व महाराष्ट्र कोषागारे नियम क्र.९८(२)
२)	असंवितरित रकमांची नोंदवही शासकीय आदेशाप्रमाणे न ठेवणे.	मुंबई वित्तीय नियम क्र.९१
३)	कच्चा पावतीवर कर्मचाऱ्यांना अगाऊ रकमा देऊन व्हाऊचर्स न घेता खर्ची घालणे व अगाऊ रकमेचा हिशोब न ठेवणे	मुंबई वित्तीय नियम क्र.३२
४)	अशासकीय रकमांची उदा. एल.आय.सी., सी.टी.डी. बँक लोन, सोसायटी पतपेढी इत्यादी कारणासाठी वसूल केलेल्या अशासकीय रकमांच्या हिशोबासाठी वेगळी नोंदवही न ठेवणे.	महाराष्ट्र कोषागारे नियम क्र.९८(२) (सात)
५)	देयकांची नोंदवही न ठेवणे किंवा ठेवली असल्यास अद्यावत नसणे.	महाराष्ट्र कोषागारे नियम क्र.२२७(३) खालील टिप्पणी
६)	संक्षिप्त देयकांची नोंदवही न ठेवणे	महाराष्ट्र कोषागारे नियम क्र.३०६ खालील टिप्पणी क्र.४
७)	शासकीय व अशासकीय रक्कम वेगवेगळी न ठेवता एकत्रित ठेवणे.	महाराष्ट्र कोषागारे नियम क्र.९८(२) (सात)
८)	प्रत्येक महिन्याला शेवटी नियमाप्रमाणे रोख रक्कम पडताळून पाहून रोख नोंद वहीत प्रमाणपत्र न नोंदविणे किंवा रोख नोंदवहीची आकस्मिक पडताळणी न करणे.	महाराष्ट्र कोषागारे नियम क्र.९८(२) व मुंबई वित्तीय नियम क्र.५५

९)	ठराविक उद्देशासाठी कोषागारातून रक्कम काढून दुसऱ्या उद्देशावर खर्ची घालणे.	-
१०)	तिजोरीच्या दोन्ही किल्ल्या रोखपालाकडे ठेवणे.	
११)	पगारातून कपात केलेल्या रकमा किंवा वसूलीपोटी दुसऱ्या कार्यालयाकडून आलेल्या रकमा वर्षानुवर्षे तशाच पडून राहणे.	-
१२)	कर्मचाऱ्यांना सरकारी कामासाठी दिलेल्या तात्पुरत्या अग्रिमाची नोंदवही न ठेवणे व दिलेल्या अग्रिमाचा हिशोब संबंधिताकडून न घेणे	-

PERSONAL NOTES