

Foreword

It is a proud moment for all the State Tax Officers upon completing the year long training. We have been interacting with you all throughout the last year. This difficult task would not have been possible but for the involvement of officers at all levels. All the officers have tirelessly worked to make the training content rich and relevant without compromising their original works.

We earnestly believe, such wholesome, content rich capacity building program will ensure committed performance from all of you, which will go a long way in making Kerala State GST Department as the best performing department in the country.

We continue our endeavor of facilitating the officers upon joining to their respective posting places so that the statutory formalities are completed hassle free. Should you require any clarifications, you may contact the Post Training Support Cell. The email address is posttraining.sptcell@gmail.com

I appreciate the efforts taken by Shri Raveendran Superintendant Audit, Shri Rajeesh ASTO and Smt Jayakumari STO in compilation of this book. I also appreciate all the other officers who have supported and given their suggestions during the training. I look forward to continued involvement of one and all in capacity building of officers of the department.

I wish you all the success in your careers.

Dr Rajan Khobragade IAS
PrI Secretary & Commissioner

Index

CHAPTER	CONTENT	PAGE NO.
Chapter 1	Statutory Activities on Day-1	5-5
Chapter 2	Other Important activities	6-6
Chapter 3	Registers to be maintained in the seat	7-7
Chapter 4	Common register to be maintained in office	8-9
Chapter 5	Broad areas need to be concentrated in December	10-11
Chapter 6	Review meetings and preparedness	12-13
Chapter 7	Post training guidance cell	14-14
Chapter 8	Dos and Don'ts	15-15
Chapter 9	Important phone numbers (Separately attached)	16-20
Chapter 10	Annexures	21-36
	A. Form of RTC	22-23
	B. Form for Roll Allocation	24-24
	C. Proforma for Review Meeting	25-37

Chapter 11	Important Circulars and Orders	37-168
	1. Circular No. 14/18/FIN (LPC)	38-38
	2. GO(P) No. 27/2014/P&ARD (Abstaining from Communal Activities)	39-40
	3. GO(P) No. 19/2013/P&ARD (5-year Rule)	41-42
	4. GO(P) No. 94/12/FIN (GPF Rules)	43-136
	5. GO(P) No. 58/17/FIN (GPF monitory limit)	137-139
	6. Circular No. 37/18/FIN (E-entt Register)	140-140
	7. Circular No. 78/... C2/17/GAD (Press Meet)	141-142
	8. GO(P) No.102/17 (Deligation of Financial Powers)	143 -168

CHAPTER - 1

STATUTORY ACTIVITIES ON DAY - 1

1. Report to concerned District Deputy Commissioners and inform the joining personally.
2. Report to concerned Inspecting Assistant Commissioner.
3. Take charge of the seat by properly filling RTC (Report on Transfer of Charge). If an officer previously holding the charge of the seat, take charge from that officer and if no officer holding the charge of the seat, assume the charge through RTC. Form of RTC is shown as **Annexure A**. The details of the officer who gave the charge will be noted under "RELIEVED OFFICER" and the details of the officer who is taking charge will be noted in "RELIEVING OFFICER" column. 6 copies of RTC is to be prepared. Copy of the same is to be submitted the Commissioner, Deputy Commissioner, Inspecting Assistant Commissioner. One copy of the RTC is to be forwarded to the Accountant General & one copy to the Treasury Officer concerned. One copy of the same should be kept personally. Ensure the receipt of RTC in the Commissionerate.
4. Enter attendance in the Attendance Register.
5. Cash in hand to be entered in the Cash in Hand Register kept in the office. Cash in hand is entered in the register before the commencement of work in each day. Also make sure that all the employees in the office are reporting cash in hand in the register.

CHAPTER - 2

Other Important activities

1. Apply for GST back-end login credentials and KVATIS login credentials. Application in due format to be forwarded to GST Cell, Commissioner through concerned Deputy Commissioners (format attached as **Annexure B**). Login credentials to be sent to concerned Deputy Commissioners within a day.
2. Application for getting the Digital Signature shall be submitted to the concerned Deputy Commissioner.
3. Meet other officers in the concerned circle and also other officials such as Junior Superintendent, Assistant State Tax Officer, Head Clerks, Clerks, and Office Attendants attached to the office.
4. Verify all the registers kept in concerned seat and also in the office.
5. Everyday login to the GST back end with login credentials and check for new registration applications and dispose it at the earliest, since the system itself generates registration number after three working days.
6. Check office mail every day.
7. Check department web site every day for the latest information/instructions.
8. Name board with designation to be exhibited in front of the cabin of the office.

CHAPTER - 3

Registers to be maintained in the seat

1. Approval Register.
2. Disposal Register.
3. Scrutiny register.
4. Demand created register.
5. Assessment Register.

CHAPTER - 4

Common registers to be maintained in the office

1. Attendance Register.
2. Inspection register.
3. Cash Book.
4. Receipt Book.
5. Revenue Recovery register.
6. New Case Register.
7. Security Register.
8. Cheque register.
9. Appellate order register.
10. Stay Register
11. RTI register.
12. Distribution register.
13. Despatch cum Stamp Account register.
14. OR register.
15. Follow up action register.
16. Refund Register.
17. LAR Register.
18. Data Mining Case register.

(Instructions from the Higher officials during their visit to the office will be noted in the Inspection Register.)

In Intelligence Wing, the following registers are maintained.

1. Inspection Register (Showing details of inspection conducted)
2. Recovery Register.
3. SIR Disposal Register.

4. OR Registers
5. Cash Book
6. Receipt Book
7. Security Register.
8. Cheque Register
9. Collection Follow up Register(When files are transferred to circles)
10. RTI Register.
11. Log Book.
12. Inspection Register. (Instructions from the Higher officials during their visit to the office will be noted)

CHAPTER - 5

Broad areas need to be concentrated

- Get acquainted to the office and works.
- Discuss with Dy Commissioner and understand the priority set up for the office.
- Understand the number of files and other works
- Complete the works related to migrated tax payer from VAT regime to GST regime. VAT Dealers who completed Part A but not the part B.
- Complete the works related to deem registered tax payers.
- Prioritize the files allotted to the seat.
- Prioritize the works and prepare a plan to complete the works. Seek guidance from Dy Commissioner.
- Complete the works with respect to the Non filers.

The files to be grouped and sub grouped according to Revenue Potential.

Main priority shall be given to get the returns filed by all the dealers.

The criteria for identifying potential files in order of priority is -

1. Tax paid during VAT regime.
2. Non filer - high tax payer.
3. Mis match in Return filing GSTR 3B - GSTR 1, GSTR 1- GSTR 2A.
4. Mis match in VAT period closing stock and TRAN 1.
5. Mis match in GSTR 3B and GSTR 1 and TRAN 1.
6. Any Intelligence reference during GST regime.
7. E-way bill reference.
8. Any Intelligence reference during VAT regime.
9. New deemed registered dealers.

This is not the exhaustive list. It is only indicative. Based on the risk parameters stated above, files can be grouped.

After identifying the defects, notices shall be issued to the concerned

dealers specifying the defects noticed asking to rectify the defect.
After following all legal provisions, further actions shall be taken.
The high revenue cases will be given priority in descending order.
Hearing shall be planned properly.
The works shall be planned in such a way that one particular issue will be completed within a specified time period.

CHAPTER - 6

Review meetings and preparedness

All Assessing Authorities shall report the work done by them in each month in the prescribed proforma (Monthly Diary) to the concerned reporting authorities (IAC) at the beginning of every succeeding month (2nd day of succeeding month). (Attached as **Annexure C**)

Review meetings will be conducted at District level and State level every month. District level review meetings are generally conducted by District Deputy Commissioners. The Commissioner may also attend the District level meetings. At State level meeting conducted by the Commissioner, all District Heads have to attend. The Hon'ble Finance Minister may also review the work done by the District Deputy Commissioners.

In district level meetings, the Deputy Commissioners shall review the works done by the Assessing Authorities in the concerned district. Progress of GST collection, defaulters, notices issued, assessment completed, demand created, arrear collection, pendency of work, follow up action etc in respect of each Assessing Authority will be reviewed. Sometimes Review meetings will be conducted on specific issues. Assessing Authorities shall attend the above meetings with detailed reports and all available data. The reports/data shall be clear and comprehensive and the assessing authorities shall be well versed with the details/data submitted.

Consolidated and office wise review will be conducted at State Level. Sometimes assessing authorities will also be called for to attend the meeting. All the aspects regarding the works related to tax collection and tax administration will be reviewed at State Level. Specific instructions on the above matters will be given to all District Heads.

It is a good practice that the officer may have basic statistics, facts and figures handy. They may ask for past copies of the monthly report of this financial year to understand the status.

Similarly in all the district Data Analysis Unit is established. The Officer may request Dy Commissioner previous data analysis reports of GST regime to get better understanding of the circle and district.

CHAPTER - 7

Post training guidance cell

A post training guidance cell will be constituted at the State Head quarters to clear the doubts of newly posted STOs regarding GST matters and general issues, so that the new STOs will be able to clear their doubts. .

CHAPTER - 8

DOS AND DON'TS

DO's

- Always act according to Law.
- Maintain punctuality.
- Works to be prioritized.
- Fix time frame to complete the works.
- Be polite with co-workers and other stakeholders.
- Increase the knowledge on the GST and pre GST issues.
- Always update the information through the official website of Kerala GST (keralataxes.gov.in), Central GST website etc.
- Go through the Circulars, Clarifications, Notifications etc of GST and VAT Regime.
- Constitute Discussion Forums and should participate in the discussion actively.
- Pattern of evasion, if any, or any other important matters noticed, the same shall be shared with all other officers.
- If any malpractice is noticed, inform the same to the Higher Authorities.

DON'TS

- Don't be influenced by any means.
- Don't misuse official capacity.
- Don't harass, as quasi-judicial authority. Be just and fair.
- Don't violate Natural Justice.
- Don't be biased.

Chapter 9

Important phone numbers (Separately attached)

OFFICIAL MOBILE PHONE CONNECTIONS OF THE DEPARTMENT		
Sl.No.	Mob.No.	Designation
1	9446331440	I.O, Squad III, Malappuram
2	9446465532	DC(Internal Audit), Tvp
3	9447700480	I.O,Squad II, Thrissur
4	9447756000	I.O, Squad I, Pathanamthitta
5	9447758000	kollam io ib2
6	9447759000	I.O, Squad V, Mattancherry
7	9447781000	Commissioner
8	9447781234	AC-II, Tvp
9	9447782000	Addl.Commissioner
10	9447783000	JC(G)
11	9447784000	DC(I), Tvp
12	9447785000	DC(I), Ekm
13	9447786000	DC(I), Kzkd
14	9447786320	DC, Kzkd
15	9447786321	IAC(I), Kzkd
16	9447786322	IAC(IB), Kzkd
17	9447786323	I.O, Squad I, Tvp
18	9447786324	I.O.(IB) II, Kzkd
19	9447786325	I.O, Squad I, Kzkd
20	9447786326	I.O, Squad II, Kzkd
21	9447786327	I.O, Squad III, Kzkd
22	9447786328	I.O, Squad IV, Kzkd
23	9447786329	I.O, Squad I, Wynd
24	9447786330	I.O, Squad II, Wynd
25	9447786331	IAC(I), Malappuram
26	9447786332	I.O(IB) I, Kzkd
27	9447786333	DC, Kollam
28	9447786334	I.O, Squad I, Malappuram
29	9447786335	DC, Malappuram
30	9447786336	DC, Thrissur
31	9447786337	DC, Kottayam
32	9447786338	DC(Law), Ekm
33	9447786339	IAC(I), Ktym
34	9447786340	I.O, Squad II, Malappuram
35	9447786341	DC, Idukki

36	9447786342	IAC(I), Idukki
37	9447786343	AC (ITMC)
38	9447786344	IAC(I), Kollam
39	9447786345	DC, Kannur
40	9447786346	IAC(I), Kannur
41	9447786347	I.O, Squad I, Kannur
42	9447786348	I.O(IB), Kannur
43	9447786349	I.O, Squad I, Thalassery
44	9447786350	I.O, Squad II, Thalassery
45	9447786351	I.O, Squad I, Mahe
46	9447786352	I.O, Squad II, Mahe
47	9447786353	IAC(I), Tvp
48	9447786355	I.O, Squad I, Kollam
49	9447786356	DC, Palakkad
50	9447786357	AC-I, Tvp
51	9447786358	IAC(I), Palakkad
52	9447786359	IAC(I), Mattancherry
53	9447786360	I.O, Squad I, Palakkad
54	9447786361	I.O, Squad II, Palakkad
55	9447786362	I.O, Squad III, Palakkad
56	9447786363	DC, Alappuzha
57	9447786364	IAC(IB), Ekm
58	9447786365	DC, Mattancherry
59	9447786366	I.O, Squad II, Kollam
60	9447786367	JC(Law)
61	9447786368	I.O, Squad I, Thrissur
62	9447786369	DC, Ekm
63	9447786370	IAC(I), Ekm
64	9447786371	I.O, Squad I, Ekm
65	9447786372	I.O, Squad II, Ekm
66	9447786373	I.O, Squad II, Tvp
67	9447786374	I.O, Squad III, Ekm
68	9447786375	I.O, Squad IV, Ekm
69	9447786376	I.O, Squad II, Mattancherry
70	9447786377	I.O (IB), Kollam
71	9447786378	I.O, Squad I, Mattancherry
72	9447786379	JC(A&I)
73	9447786380	IAC(IB), Tvp
74	9447786381	IAC(I), Ksrgd
75	9447786382	I.O, Squad I, Ksrgd

76	9447786383	I.O, Squad III, Tvpm
77	9447786384	I.O, Squad II, Ksrgd
78	9447786385	DC, Ksrgd
79	9447786388	I.O (IB), Tvpm
80	9447786389	I.O, Squad IV, Palakkad
81	9447786390	I.O, Squad VI, Palakkad
82	9447786391	I.O, Squad IX, Palakkad
83	9447786392	I.O(IB), Palakkad
84	9447786393	DC, Pathanamthitta
85	9447786394	I.O (IB), Idukki
86	9447786395	IAC (I), Thrissur
87	9447786396	I.O, Squad I, Idukki
88	9447786397	I.O, Squad II, Idukki
89	9447786398	I.O, Squad III, Idukki
90	9447786399	DC, Tvpm
91	9447787000	DC, Wynd
92	9447794470	I.O, Squad IV, Tvpm
93	9447794471	I.O, Squad V, Tvpm
94	9447794472	I.O, Squad III, Kollam
95	9447794473	I.O, Squad IV, Kollam
96	9447794474	I.O, Squad I, Alappuzha
97	9447794475	I.O, Squad II, Alappuzha
98	9447795511	I.O, Squad III, Alappuzha
99	9447795522	I.O, Squad II, Pathanamthitta
100	9447795533	I.O, Squad IV, Idukki
101	9447795544	I.O, Squad V, Idukki
102	9447795577	I.O, Squad V, Palakkad
103	9447795588	I.O, Squad VII, Palakkad
104	9447795599	I.O, Squad VIII, Palakkad
105	9447797711	I.O, Squad III, Thrissur
106	9447797722	I.O, Squad IV, Thrissur
107	9447797733	I.O, Squad V, Ekm
108	9447797744	I.O, Squad VI, Ekm
109	9447797755	I.O, Squad VII, Ekm
110	9447797766	I.O, Squad VIII, Ekm
111	9447797788	I.O, Squad III, Mattancherry
112	9447799133	I.O, Squad IV, Mattancherry
113	9447799177	I.O, Squad III, Wynd
114	9447799188	I.O, Squad V, Kzkd
115	9447799244	I.O, Squad VI, Kzkd
116	9447799255	I.O, Squad IV, Kannur
117	9447799266	I.O, Squad III, Ksrgd

118	9447799277	I.O, Squad IV, Ksrgd
119	9447799288	I.O, Squad V, Ksrgd
120	9447799299	I.O, Squad VI, Ksrgd
GST FACILITATION CENTRES AT DISTRICT HEAD QUARTERS		
121	8330011240	Tvpm
122	8330011241	Kollam
123	8330011242	Pta
124	8330011243	Alppy
125	8330011244	Ktym
126	8330011245	Idukki
127	8330011246	Ekm
128	8330011247	Mattancherry
129	8330011248	Thrissur
130	8330011249	Plkd
131	8330011250	Mlprm
132	8330011251	Kzkd
133	8330011252	Wynd
134	8330011253	Kannur
135	8330011254	Ksrgd
GST FACILITATION CENTRE AT STATE HEAD QUARTER		
136	8330011255	GST Cell, Tvpm
137	8330011256	IAC alapuzha
138	8330011257	IAC pta
139	8330011258	IAC wayanad
E-way bill Help Desks		
140	9400246940	DC, Thiruvananthapuram
141	9400246941	DC, Kollam
142	9400246942	DC, Pathanamthitta
143	9400246943	DC, Alappuzha
144	9400246944	DC, Kottayam
145	9400246945	DC, Idukki
146	9400246946	DC, Ernakulam
147	9400246947	DC, Mattacherry
148	9400246948	DC, Thrissur
149	9400246950	DC, Palakkad
150	9400246951	DC, Malappuram
151	9400246952	DC, Kozhikkode
152	9400246953	DC, Wayanad
153	9400246954	DC, Kannur
154	9400246955	DC, Kasargod

155	9400246956	Sri.Jayakumar K, Assistant Commissioner, Officer on special duty, GST Cell
156	9447159738	Shamsudheen A.M. Mlprm squad squad 4
157	9447159808	Brijesh.C Squad 5 mlprm

Annexures

K.F.C. FORM 7
[See Chapter IV Article 81 (a)]
REPORT OF TRANSFER OF CHARGE

Headquarters Date Post:
Order under which Transfer of Charge is made:

RELIEVED OFFICER

1. Name and initials (Block letters) : **(Officer giving Charge)**
- (i) If proceeding on leave :
(a) Nature, duration and period of leave :
- (b) Address during leave :
- (ii) If on transfer- :
(a) Post :
(b) Station to which transferred :
3. Signature :
4. Regular post held (if only holding additional charge) :
5. Signature, designation and address of countersigning office (if only necessary) :

RELIEVING OFFICER

6. Name and initials (Block letters) : **(Officer taking charge)**
7. (i) Whether returning from leave :
(ii) If so, place at which orders of posting were received :
(iii) If not, from what- :
(a) Post :
(b) Station from which transferred :
(c) Date of relief at old station :
8. Signature :
9. Regular post held (if only holding additional charge) :
10. Name of Treasury from which payment is to be drawn :
11. Signature, designation and address of countersigning officer(if only necessary) :

Note:- 1. The report of transfer of charge should be sent by the officer concerned by post on the same day to the Accountant General (A&E).
2. When the reports of transfer of charges are signed conjointly by the relieving and relieved offices each of them should forward separate copy of the report to the Accountant General (A&E) with the duly filled up covering letter on the facing page.
3. A copy of the report of transfer of charge should simultaneously be sent to the concerned treasury officer.

No.

Dated:

From

To

The Accountant General (A&E)
Thiruvananthapuram .

Sub:- Report of Transfer of charge - Submitting of-reg.

Ref:- Entt. No. GE

Sir,

I am forwarding herewith my Report of taking Charge on *assuming/relinquishing/additional charge of the Post of onForenoon/Afternoon

Yours faithfully,

For use of the A&E Office	
Entered in the	}
Entt. Register	}
Entered in the	}
Leave Account	}
Pay Slip issued on.....	
Accountant	SO/AAO

Copy submitted to

*Strike off whichever is not applicable.

Details of officer to whom role is needed										Details of employee who is relieved from the office					Remarks
Sl No	KVATIS Emp. ID	Name of employee	PEN	Designation	DOB	Name of Office to which role is needed			Date of Joining	KVATIS Emp ID	name of employee who is relieved from the office	PEN	designation	Date of relieving	
						office_id	office_name	jurisdiction_code	section allotted						

PROFORMA-I - REVIEW OF COLLECTION (Rs in Crore) as on 30.04.2018									
District:-	VAT- collection			Non VAT collection			Total		% of achievement against the target upto the month
	Prop.Tar get upto April-18	upto April-17	upto April-18	upto April-17	upto April-18	Grth %	upto April-17	upto April-18	Grth %
Annual Target 2018-19									

PROFORMA-II REVIEW OF MONTHLY COLLECTION (Rs in Crore)

Monthly target for the month of April-18	Monthly VAT collection			Monthly Non-VAT collection			Total		% to Target
	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %

PROFORMA-III Non- VAT BREAK UP OF COLLECTION (Rs in Crore)

KGST	AIT			LT			KML			SURCHARGE			LOTTERY			TOTAL		
	upto April-17	upto April-18	Gth %	upto April-17	upto April-18	Gth %	upto April-17	upto April-18	Gth %	upto April-17	upto April-18	Gth %	upto April-17	upto April-18	Gth %	upto April-17	upto April-18	Gth %

Proforma IV Details of addl demand created (VAT) (Rs in Lakhs)

Total Addl.demand created in the month	Total Addl.demand created upto the month			Total collection from addl.demand created in the month			Total collection from addl.demand created upto the month			% of Colln from Addl.demand upto the month with the total colln up to the month		
	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %

Proforma V Details of addl demand created (Non-VAT) (Rs in Lakhs)

Total Addl.demand created in the month	Total Addl.demand created upto the month			Total collection from addl.demand created in the month			Total collection from addl.demand created upto the month			% of Colln from Addl.demand upto the month with the total colln up to the month		
	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %	2017-18	2018-19	Gth %

PROFORMA-VI-SCRUTINY OF ANNUAL RETURNS WITH OUT 13,13A relating to the year 2016-17

No of returns to be received	No of returns received	Action taken against defaulters (Nos)	Balance	No of returns scrutinised upto 30.04.2016		No of returns scrutinised upto 30.04.2017		Defects traced out from KAVATIS scrutiny	
				in the month	upto the month	in the month	upto the month	in the month	upto the month

PROFORMA-VII -SCRUTINY OF ANNUAL RETURNS WITH OUT 13,13A contd (Rs in Lakhs)

Addl.demand created upto 30.04.2017 in the month	Addl.demand created upto 30.04.2018 in the month	Collection from addl.demand upto 30.04.2017		Collection from addl.demand upto 30.04.2018	
		in the month	upto the month	in the month	upto the month

PROFORMA -VIII. Annual return scrutiny with Form 13,13A for 2016-17

PROFORMA - VIII. Annual return scrutiny with Form 13,13A for 2016-17															(Rs in Lakhs)			
No of dealers liable to file Form 13 & 13A during 2016-17	Total no received upto the month	Defaulter s	No of annual returns scrutinised along with Form 13,13A up April-17		No of annual returns scrutinised along with Form 13,13A up to April-18	Balance to be scrutinised	Addl demand created in the month		Addl demand created upto the month		Collection in the month			Collection upto the month				
			in the month	upto the month			Pre-year	Cur. Year	Pre. year	Cur. Year	Pre. year	Cur. Year	Pre.yea r	Cur.Yea r	gth %	gth %		

PROFORMA IX. Annual return: scrutiny with Form 13,13A for 2015-16

PROFORMA IX Annual return: scrutiny with Form 13,13A for 2015-16															(Rs in Lakhs)			
No of dealers liable to file Form 13 & 13A during 2015-16	Total no received upto the month	Defaulters	No of annual returns scrutinised along with Form 13,13A up April-17		No of annual returns scrutinised along with Form 13,13A up to April-18		Balance to be scrutinised	Addl demand created in the month		Addl demand created upto the month		Collection in the month			Collection upto the month			
			in the month	upto the month	in the month	upto the month		Pre.year	Cur.Year	Pre.year	Cur.Y ear	Pre. year	Cur.Ye ar	gth %	Pre.yea r	Cur.Yea r	gth %	

PROFORMA - X. Audit Visit and Assessment for the current year (Rs In lakhs)

Target for audit visit	No of audit visit registered	No of permission granted u/s 23(3)	No of audit visit Conducted upto 30.04.2018	Assmt Completed	Addl.demand created	Collection from addl.demand	% of audit visit conducted with the Target up to March-17

PROFORMA -XVI CST ASSESSMENT Contd. (Rs in Lakhs)

Addl.demand created upto 30.04.2017		Addl.demand created upto 30.04.2018		Collection from addl.demand upto 30.04.2017		Collection from addl.demand upto 30.04.2018	
PSU	others	Total	PSU	others	Total	PSU	others

XVII Year wise break up (in numbers)

Total no. of Assmts pending as on 30-04-18	2005-06 upto 2004-05	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19

PROFORMA-XVIII Crime file Utilisation (Rs in Lakhs)

No of C R files pending for disposl	Disposed	Balance		Break up of pending files			Addl.demand created		Collection from Addl.demand	
		upto April-17	upto April-18	More than 6 months upto April-17	upto April-18	Less than 6 months upto April-17	upto April-18	Gth % upto April-18	upto April-17	Gth % upto April-18
Pre.year	Cur.year									

PROFORMA-XIX O R file Utilisation (Rs in Lakhs)

No of O R files pending for disposl	Disposed	Balance		Break up of pending files			Addl.demand created		Collection from Addl.demand	
		upto April-17	upto April-18	More than 6 months upto April-17	upto April-18	Less than 6 months upto April-17	upto April-18	Gth % upto April-18	upto April-17	Gth % upto April-18
Pre.year	Cur.year									

PROFORMA-XX REVENUE RECOVERY BY REVENUE AUTHORITIES (Rs in Lakhs)

Amount involved under RR		Covered by stay	Other state	Other action	Collectable arrears	Collection	% of collection with collectable arrears
upto April-17	upto April-18	upto April-17	upto April-18	upto April-17	upto April-18	upto April-17	upto April-18

PROFORMA-XXI REVENUE RECOVERY BY IAC Rs in Lakhs

upto April-17	upto April-18	upto April-17	upto April-18
---------------	---------------	---------------	---------------

Amount involved under RR		Covered by stay		Other state		Other action		Collectable arrear		Collection		% of collection with collectable arrear
upto April-17	upto April-18	upto April-17	upto April-18	upto April-17	upto April-18	upto April-17	upto April-18	upto April-17	upto April-18	upto April-17	upto April-18	

PROFORMA -XXII VAT REFUND (Rs in Lakhs)

Application pending	Disposed		Balance	
	No	Amount	No	Amount

XX III Year wise pendency

Total no of cases pending as on 3-4-2018	Relating to the year up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19

PROFORMA-XXIV Pending assessments in luxury tax (Rs in Lakhs)

year	No of assessments pending	No of Assessments completed	Balance	Add. demand created upto 30.04.2018	Add. demand created upto 30.04.2018	collect ion from addl.d emand upto 30.04.2018	% of collection with the Add. dem and
1	2	3	4	5	6	7	
2012-13							
2013-14							
2014-15							
2015-16							
2016-17							
2017-18							
Total							

In the Month	Upto the month	In the Month	Upto the month	In the Month	Upto the month

XXX Disposal of LAR files					
Pending as on 31-3-18	Newly received during the current year	Total	Closed		Balance upto the month
			In the month	Upto the month	

Proforma no. XXXI

Disposal of LAR paras						Rs in lakhs		
Pending as on 31-3-18	Newly received during the current year	Total	Settled		Balance upto the month	No. of accepted cases	No. of assessment completed upto the month	Addl. Demand created upto the month
			In the month	Upto the month				
								Collection from addl. Demand upto the month

Proforma no XXXII

Disposal of draft paras						Rs in lakhs			
Pending as on 31-3-18	Newly received during the current year	Total	No. of not sustainable cases	No. of sustainable cases	Assessment completed in sustainable cases	Addl. Demand created	Collection		
							In the month	Upto the month	

Proforma no XXXIII

Data mining Reports				
No of data mining reports received	Action taken on data mining report	Action pending on data mining report	Addl. revenue Generated (Rs in Lakhs)	
Upto the month	In the month	Upto the month	In the month	Upto the month

Proforma no XXXIV- Year wise pendency of Data mining cases

Total no. of DMC pending as on 30.04.2018	DMC relating to the year up to 2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18

Proforma XXXV

INTERNAL AUDIT REPORTS

Rs. In Lakhs

Total no. of Paras	No of Paras settled	Balance	Turnover involved	Turnover settled	Balance turnover

XXXVI Judgement

No of Judgement received	Implenented	Balance

XXX VII Details of Time bar Cases pending as on 31-3-2018

		Rs. in Lakhs			Collectio n from addl. demand
		No of cases pending as on 31/03/2016	Disposed in the Month	Upto the Month	
Dist					

XXXVIII Details of current Time bar Cases

		Rs. in Lakhs			Collectio n from addl. demand
		No of cases pending	Disposed in the Month	Upto the Month	
Dist					

XX XIX No. and case of assessment/penalty notices approved by DC/IAC as on 30-04-2018										
Dist	Scrutiny , Annual return with Form No.13 & 13A verificat ion and assessm ent	LAR	Internal Audit Report	Data Mining Report	OR/C R	Audit Asmt. reports	Penalty	CST	Data from external agencies	Total no . Of notice s appro ved (col.2 (col.2 to 10)
1	2	3	4	5	6	7	8	9	10	11
DC Total										

XXXX DETAILS OF CASES SELECTED FROM THE COMMISSIONERATE														(Rs in Lakhs)											
Name & Designation of Officers	No of dealers received	No of cases received	Scrutinized				No of cases in which no defects is noticed		No of cases in which defects is noticed		Assessment completed				balance dealers (2-6)			balance cases(3-7)				Addl .demand created		Colln from addl .demand	
			in the month	Up to the month	no of dealers	No of cases	4	5	6	7	No of cases in which no defects is noticed	No of cases in which defects is noticed	no of dealers	No of cases	10	11	no of dealers	No of cases	No of cases	Up to the month	in the month	Up to the month	in the month	Up to the month	
1	2	3																							

XXXXI - Details of Govt stay as on 30-04.2018 (Un conditional Stay)					
District	received upto month		Received in the month		Total
	No	Amt	No	Amt	Amt
XXXXXII Details of Govt stay as on 30-04.2018 Conditional Stay					

District	No of stay order received upto 28-02-2017		Received in the month		Total		Amount paid upto the month		Balance to be paid	
	No	Amt	No	Amt	No	Amt	No	Amt	No	Amt

Action plan -Action taken report for the month of April-2018

[illegible]

Action plan -Action taken report for the month of April-2018

[illegible]

Important Circulars and Orders



GOVERNMENT OF KERALA
Finance (Streamlining) Department

CIRCULAR

No.14/2018/Fin.

Dated, Thiruvananthapuram, 26.02.2018

Sub:-Finance Department – Issuance of LPC in respect of Gazetted Officers on transfer/promotion to Accountant General- Instruction-Issued.

Ref:- 1. GO(P)No. 391/2015/Fin dated, 07/09/2015
2. GO(P)No.03/2016/Fin dated 13/01/2016.

As per the GO read 1st paper above, Government introduced one office one DDO system for the disbursement of salary and other entitlements of all state Government employees including Gazetted Officers. Now the Accountant General sends pay slip directly to the DDOs concerned and the salary bill of Gazetted Officers are also being prepared by the DDOs concerned based on the same. Now it has been brought to notice of Government that DDOs are not promptly sending the LPCs of Gazetted Officers to the Accountant General on their transfer or promotion. But the Accountant General sends pay slips to new DDO based on the RTC submitted by the Gazetted officers, without waiting for the LPCs.

In the above circumstance, Government are pleased to issue the following instructions to all DDOs for strict compliance.

1. On transfer or promotion etc in the case of Gazetted officers, Last Pay Certificate(LPC) is to be forwarded to the Accountant General and to the new DDO, without omission.
2. The Laxity or delay in sending LPCs to Accountant General and to new DDO will be viewed very seriously.

All HoDs are directed to ensure that the DDOs under their control are promptly observing these directions.

MINHAJ ALAM IAS
Secretary(Finance-Resources)

The Principal Accountant General (A&E/G&SSA), Kerala, Thiruvananthapuram.

The Accountant General (E&RSA), Kerala, Thiruvananthapuram.

The Director of Treasuries, Thiruvananthapuram.

All the Drawing and Disbursing Officers.

All Heads of Departments.

All Departments of the Secretariat.

CPM, Spark PMU, Trivandrum.

✓The Nodal Officer, www.finance.kerala.gov.in.

Stock File/Office Copy.

Forwarded/By Order


Section Officer

©
കേരള സർക്കാർ
Government of Kerala
2014



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2012-14

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 3 Vol. III	തിരുവനന്തപുരം, വ്യാഴം Thiruvananthapuram, Thursday	2014 ആഗസ്റ്റ് 14 14th August 2014	നമ്പർ No. } 2056
		1189 കർക്കടകം 29 29th Karkadakam 1189	
		1936 ശ്രാവണം 23 23rd Sravana 1936	

GOVERNMENT OF KERALA

Personnel and Administrative Reforms (Advice-C) Department

NOTIFICATION

G. O. (P) No. 27/2014/P&ARD. Dated, Thiruvananthapuram, 7th August, 2014.

S. R. O. No. 480/2014.—In exercise of the powers conferred by sub-section (1) of section 2 of the Kerala Public Services Act, 1968 (19 of 1968) read with section 3 thereof, the Government of Kerala hereby make the following rules further to amend the Kerala Government Servants' Conduct Rules, 1960, namely:—

RULES

1. *Short title and commencement.*—(1) These Rules may be called the Kerala Government Servants' Conduct (Amendment) Rules, 2014.

(2) They shall come into force at once.

33/3418/2014/S-3.

2. *Amendment of the Rules.*—In the Kerala Government Servants' Conduct Rules, 1960, after rule 67, the following rule shall be inserted, namely:—

“67A. *Taking part in communal or religious activity.*—(1) No Government servant shall be an office-bearer of any communal or religious organisation or of such trust or society.

(2) A Government servant shall, within one month of his assuming charge as an office bearer of any scientific, literary or charitable society or of such trust or organisation, inform the Government regarding the assumption of charge and if in the opinion of the Government his continuance as such office-bearer is not in public interest, he shall resign from such office.

(3) No Government servant shall, while associating himself with any society, trust or organisation referred to in sub-rule (2), take part in any activity that involves collection of money or accept any subscription or other pecuniary assistance from any person or public or private entity.”

By order of the Governor,

K. AJAYAKUMAR,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Instance have been brought to the notice of the Government that Government servants who are office-bearers of communal or religious organisations, trusts or societies accept subscription and other pecuniary assistance and take part in activities which involve collection of money from persons, public or private entities. Since the existing provisions in the Kerala Government Servants' Conduct Rules, 1960 are insufficient to prohibit such activities or Government Servants, the Government have decided to incorporate suitable provisions in the said Rules.

This notification is intended to achieve the above object.

©
Government of Kerala
കേരള സർക്കാർ
2013



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. രജി. നമ്പർ
KL/TV(N)/634/2012-14

KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണം

PUBLISHED BY AUTHORITY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

Vol. II	Thiruvananthapuram, Monday	17th June 2013	No.	} 1728
വാല്യം 2 }		2013 ജൂൺ 17		
	തിരുവനന്തപുരം,	27th Jyaishta 1935	നമ്പർ }	
	തിങ്കൾ	1935 ജ്യേഷ്ഠം 27		

GOVERNMENT OF KERALA

Personnel and Administrative Reforms (Rules) Department

NOTIFICATION

G. O. (P) No. 19/2013/P&ARD. Dated, Thiruvananthapuram, 14th June, 2013.

S. R. O. No. 479/2013.—In exercise of the powers conferred by sub-section (1) of section 2 of the Kerala Public Services Act, 1968 (19 of 1968), read with section 3 thereof, the Government of Kerala hereby make the following rules further to amend the Kerala State and Subordinate Services Rules, 1958, namely:—

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala State and Subordinate Services (2nd Amendment) Rules, 2013.

(2) They shall come into force at once.

PRINTED AND PUBLISHED BY THE SUPERINTENDENT OF GOVERNMENT PRESSES
AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2013.

2. *Amendment of the rules.*—In Part II of the Kerala State and Subordinate Services Rules, 1958, in rule 8,—

(a) in Note (1) for the words “by Government or other competent authority” the words “by Government or other competent authority on behalf of the Government” shall be substituted;

(b) after Note (2), the following Note shall be inserted, namely:—

“(3) A member of a service appointed to another service in the exigencies of public service in the manner as specified in Note (1) above shall, unless otherwise specified by the Government at the time of relief, be eligible for the benefits in respect of seniority, probation and appointment as full member in such service as envisaged under this rule, only in the event of his reappointment to such service of the parent Department is before the confirmation of his service in the latter Department or within five years from the date of his relief from the parent Department whichever is earlier. In respect of reappointment after the said period, he shall be eligible to rejoin the service of parent Department as the junior most in the class, category, grade or post in which he was a probationer or an approved probationer on the date of his relief.”

By order of the Governor,

T. J. MATHEW,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Invoking the Note (1) under rule 8 of Part II of the Kerala State and Subordinate Services Rules, 1958, a large number of persons who had got themselves relieved from the service of State Government Departments to take up any other post under another Department of the Government are reappointed to their parent service, sometime after a very long period, claiming all the service benefits envisaged therein such as seniority, promotion, probation and appointment as full member which he would have enjoyed but for his absence causing unsettlement of settled seniority positions in these Departments often resulting in large scale reversions and unnecessary litigations. Therefore, the Government have decided to prescribe a time limit for the full operation of the provision and to make the Note (1) more clear.

The notification is intended to achieve the above object.

©
Government of Kerala
കേരള സർക്കാർ
2012



Reg. No. രജി. നമ്പർ
KL/TV (N)/12/12-14

KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണം

PUBLISHED BY AUTHORITY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

Thiruvananthapuram,		18th February 2012	
Vol. LVII } വാല്യം 57 }	Saturday	2012 ഫെബ്രുവരി 18	No. } നമ്പർ } 333
	തിരുവനന്തപുരം,	29th Magha 1933	
	ശനി	1933 മാഘം 29	

GOVERNMENT OF KERALA

Finance (Provident Fund) Department

NOTIFICATION

G.O. (P) No. 94/2012/Fin.

Dated, Thiruvananthapuram, 7th February, 2012.

S.R. O. No. 109/2012.—In exercise of the powers conferred by sub-section (1) of section 2 of the Kerala Public Services Act, 1968 (19 of 1968) read with section 3 thereof, and in supersession of the Rules issued under Notification No. 39645/CR/62/Fin. dated 26th December, 1963 published in Part I of the Kerala Gazette No. 2 dated 14th January, 1964, the Government of Kerala, hereby make the following Rules, namely:—

THE GENERAL PROVIDENT FUND (KERALA) RULES

CHAPTER 1

PRELIMINARY

1. *Short title, commencement.*—(1) These rules may be called the General Provident Fund (Kerala) Rules, 2011.

(2) They shall be deemed to have come into force on the 1st day of April, 2011.
2. *Definitions.*—(1) In these rules, unless there is anything repugnant in the subject or context,—
 - (a) “Accounts Officer” means such officer as may be appointed in this behalf by the Accountant General (A&E), Kerala.
 - (b) except as otherwise expressly provided, “emoluments” means basic pay, leave salary or subsistence allowance as defined in the Kerala Service Rules or other Service Rules applicable to the officer concerned and includes dearness pay appropriate to pay, leave salary or subsistence allowance if admissible and any remuneration of the nature of pay received in respect of foreign service.
 - (c) “family” means the family of the subscriber, which includes,—
 - (i) wife-in the case of a male subscriber;
 - (ii) husband-in the case of female subscriber;
 - (iii) minor sons;
 - (iv) unmarried/widowed/divorced daughters;
 - (v) major sons (sons who have attained legal majority);
 - (vi) married daughters;
 - (vii) father (includes adoptive also);
 - (viii) mother (includes adoptive also);
 - (ix) minor brother;
 - (x) unmarried sisters;
 - (xi) children of a predeceased son or daughter; and
 - (xii) paternal grandparents.

Note 1:—Items (iii), (iv), (v) and (vi) include step children, adopted children, posthumous children, illegitimate children having right on the property of the father or mother.

Note 2:—For the purpose of this rule an adopted child is reckoned as the child of the adopter and ceases to be the child and dependent of the natural parents, provided under the personal law of the adopter, adoption is legally recognised as conferring the status of natural child.

Note 3(i):—A male subscriber, if he proves that his wife has been judicially separated from him or has ceased under the customary law of a community to which she belongs to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate or apply, unless the subscriber subsequently indicates by express notice in writing to the Accounts Officer that she shall continue to be so regarded; and

(ii) If a female subscriber by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate or apply, unless the subscriber subsequently cancels formally in writing her notice excluding him.

(d) "Fund" means the General Provident Fund (Kerala).

(e) "Government", "Governor" and "State" means the Government of Kerala, the Governor of Kerala and the State of Kerala respectively.

(f) "leave" means any variety of leave recognized by the leave rules applicable to the officer concerned.

(g) "year" means a financial year.

(2) Any other words or expressions not defined, but used in these rules shall have the meaning as defined either in the Provident Funds Act, 1925 (XIX of 1925) or in the Kerala Service Rules.

(3) If any question arises relating to the interpretation of these rules, it shall be referred to the Government in the Finance Department whose decision thereon shall be final.

CHAPTER II

A. CONSTITUTION OF THE FUND

3. *Constitution of the Fund.* — The General Provident Fund (Kerala) constituted with effect from 1st day of April, 1964 as per the rules issued under Notification No. 39645/CR/62/Fin. dated 26th December, 1963 shall continue as if it is constituted under the provisions of these rules and the new members as specified in Rule 4 shall be eligible to join the Fund. The Fund shall be maintained in Indian Rupees.

B. MEMBERS ELIGIBLE TO JOIN THE FUND

4. *Members eligible to join the Fund.*—(1) The following classes of Government servants, whose conditions of service are governed by the rules issued by the Governor, shall join the Fund in Form A.

(a) all full members of any pensionable service;

(b) all probationers in any service who will be made full members of the service on due completion of their period of probation;

(c) all temporary, acting and officiating members of any service, other than re-employed pensioners, on completion of one year's continuous service. Such temporary, acting and officiating members who complete one year of continuous service during the middle of a month shall subscribe to the Fund from the subsequent month;

(d) temporary, acting and officiating members of any service (other than re-employed pensioners and those provisionally appointed initially) who have not completed one year's continuous service may also be admitted to the Fund if they apply for it in writing;

(e) an officer not coming under category (a), (b) or (c) above, but who has been duly admitted to membership under rules or orders heretofore in force.

(2) Aided school employees who on resignation, join Government service or who are absorbed in Government service consequent on the surrender of the school, shall become members of the Fund with effect from the date of their joining Government service. Aided school employees who had not joined Aided School Provident Fund while they were in the Aided school service shall join the Fund from the date of completion of one year of continuous service including Aided school service.

(3) If a Central Government employee or an employee of other State Government or under a body corporate owned or controlled by Central or State Government or an autonomous organisation registered under Societies Registration Act, 1860, who is a subscriber to the Provident Fund concerned, is permanently transferred to a pensionable service under Government shall subscribe to the Fund from the date of their joining the Kerala Government service.

(4) A temporary Government servant, who is borne on an establishment to which the provisions of the Provident Funds Scheme, 1952 framed under the Employees' Provident Funds and family Pension Fund Act, 1952 (19 of 1952), would have applied but for the exemption granted under section 17 of the said Act, shall subscribe to the General Provident Fund, if he has actually worked for not less than 240 days during a period of twelve months or less in such establishment.

*Note:—*The period of work for 240 days shall be computed in the manner specified in the Employees' Provident Funds Scheme, 1952, and shall be certified by the employer.

(5) No officer who has been required or permitted to subscribe to a Contributory Provident Fund shall be eligible to join or continue as a subscriber to the Fund, while he retains his right to subscribe to such a Fund.

(6) Those Non-Muster Roll workers or Contingent employees who are absorbed into regular establishment shall be admitted to the Fund on completion of one year's continuous service in the regular establishment.

C. NOMINATIONS

5. *Nominations.*—(1) A subscriber shall, at the time of joining the Fund, file a nomination in Form B set forth in the Schedule annexed to these rules, conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable, or having become payable, but not been paid.

(2) If the subscriber has a family at the time of filing the nomination, the nomination shall not be in favour of any person other than a member of his family.

(3) If a subscriber has no family, as defined in these rules, the nominee can be any person other than a member of his family.

(4) The nomination made by the subscriber who was not married at the time of filing nomination shall become invalid on getting married.

(5) A registered will proved by letter of administration or probate shall also be treated as a valid nomination, in the event of the death of a subscriber without making a nomination.

(6) If a subscriber nominates more than one person under Rule 5, he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.

(7) A subscriber is free to cancel a nomination at any time by sending a notice in writing to the Head of Officer or to the Accounts Officer, as the case may be. The subscriber may forward along with the notice a fresh nomination in accordance with the provisions of relevant rules for replacement. If the subscriber fails to furnish along with the notice of cancellation or separately in due course a fresh nomination which is in accordance with the rules and the General Provident Fund deposits become payable as a result of the death of the subscriber, the payment should be made in accordance with the rule of the Fund as if no valid nomination subsists.

(8) A subscriber to the Fund may change or revise the nomination even after retirement, discharge etc., provided the change or revision of the nomination shall be made and notified in accordance with these rules.

(9) A subscriber may provide in a nomination,—

- (a) in respect of any specified nominee, that in the event of his predeceasing the subscriber, the right conferred upon that nominee shall, pass to such other person or persons as may be specified in the nomination, provided that such other person or persons, shall, if the subscriber has other members of his family, be such other member or members. Where the subscriber confers such a right on more than one person under this clause, he shall specify the amount of share payable to each of such persons in such a manner as to cover the whole of the amount payable to the nominee;
- (b) that the nomination shall become invalid in the event of the happening of a contingency specified therein, provided that, if, at the time of making the nomination the subscriber has only one member of the family, he shall provide in the nomination, that the right conferred on the alternate nominee under clause (a), shall become invalid in the event of his subsequently acquiring other member or members in his family.

(10) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination or on the occurrence of any event by reason of which the nomination becomes invalid, the subscriber shall send to the Head of Office or Accounts Officer, as the case may be, a notice in writing cancelling the nomination, together with a fresh nomination made in accordance with the provisions of this rule.

(11) Every nomination made and every notice of cancellation given by a subscriber shall, to the extent that it is valid, take effect from the date on which it is received by the Accounts Officer or Head of Office.

(12) Nomination filed by the subscriber in respect of any other Provident Fund to which he was subscribing before joining the Fund shall be deemed to be nomination duly made under this rule if it is not inconsistent with these rules.

(13) The scrutiny, acceptance and safe custody of nominations regarding non gazetted officers shall be the responsibility of the Head of the Office concerned as in the case of nominations for Death-cum-Retirement Gratuity. When a nomination is accepted, necessary entries shall be made in the Service Book of the subscriber under the dated signature of the Head of the Office.

(14) The nominations of gazetted officers may be sent to the Accounts Officer for acceptance and safe custody.

CHAPTER III

A. SUBSCRIPTIONS TO THE FUND

6. *Subscriber's account.*—An account shall be prepared in the name of each subscriber and shall show the amount of his subscriptions with interest thereon as well as advances and withdrawals from the Fund.

B. CONDITIONS AND RATES OF SUBSCRIPTIONS

7. *Conditions of subscription.*—The following conditions shall be applicable for subscription to the Fund, namely:—

(a) A subscriber shall subscribe monthly to the Fund except during a period of suspension and the last three months of his service before attaining the date of superannuation.

(b) A subscriber may, at his option, not subscribe during leave which either does not carry any leave salary or carries leave salary equal to or less than half pay.

(c) A subscriber, on reinstatement after a period passed under suspension, shall be allowed the option of paying, in a lump or in instalments, any sum not exceeding the maximum amount of arrear subscriptions permissible for that period.

(d) A subscriber may at any time during the last one year of service immediately preceding the date of his superannuation, elect not to subscribe to the Fund.

(e) A subscriber who has under Rule 39 applied for the closure of his account shall not subscribe to the Fund after such application unless he returns to duty.

8. *Intimation of election not to subscribe to the Fund.*—The subscriber shall intimate his election not to subscribe during the leave referred to in clause (b) of Rule 7 and during the last one year of service immediately preceding the date of his superannuation referred to in clause (d) of Rule 7 in the following manner:—

(a) If he is an officer who draws his own pay bills, by making no deduction on account of subscription in his first pay bill drawn after proceeding on leave or after electing not to subscribe to the Fund in accordance with the clause (d) of Rule 7. Intimation in writing shall also be sent to the Treasury Officer and the Accounts Officer.

(b) If he is an officer who does not draw his own pay bills, by giving an option statement (in duplicate) to the Head of his office before he proceeds on leave or after electing not to subscribe to the Fund in accordance with the clause (d) of Rule 7. The Head of the office shall forward one copy of the statement, duly countersigned, to the Accounts Officer.

(c) Failure to make due and timely intimation shall be deemed to constitute an election to subscribe.

(d) The option under these rules shall be final.

9. *Rates of subscription.*—(1) The amount of subscription shall be fixed by the subscriber himself subject to the following conditions:—

(a) It shall be expressed in whole rupees.

(b) It may be any sum, so expressed, not less than six per cent of his emoluments and not more than his emoluments.

Note:—If six per cent of emoluments represent a sum not expressible in whole rupees, the fraction of a rupee will be rounded to the nearest whole rupee, fifty paise counting as the next higher rupee. This amount shall be taken as the minimum limit of subscription.

(2) For the purposes of this rule, the emoluments of the subscriber shall be,—

(a) in the case of a subscriber who was in service on the 31st March of the preceding year, the emoluments to which he was entitled on that date: provided that,—

(i) if the subscriber was on leave on the said date and elected not to subscribe during such leave, or was under suspension on the said date, his

emoluments shall be the emoluments to which he was entitled on the first day after his return to duty;

- (ii) if the subscriber was on deputation outside the State on the said date or was on leave on the said date and continues to be on leave and has elected to subscribe during such leave, his emoluments shall be the emoluments to which he would have been entitled had he been on duty in the State of had he not been on leave.

(b) in the case of a subscriber who was not in Government service on the 31st March of the preceding year, the emoluments to which he was entitled on the day he joins the Fund.

(3) The subscriber shall intimate the fixation of the amount of his monthly subscription in each year in the following manner:—

(a) if he was on duty on the 31st March of the preceding year, either through a written request to the Drawing and Disbursing Officer by indicating the rate of subscription through the salary bill for the month of March of that year payable on first April or thereafter.

(b) if he was on leave on the 31st March of the preceding year, and elected not to subscribe during such leave or was under suspension on that date, either through a written request to the Drawing and Disbursing Officer or by indicating the rate of subscription through the first salary bill after his return to duty.

(c) if during the year, he has entered Government service for the first time or joins the Fund for the time, either through a written request to the Drawing and Disbursing Officer or by indicating the rate of subscription through the salary bill for the month during which he joins the Fund.

(d) if he was on leave on the 31st March of the preceding year, and continues to be on leave and has elected to subscribe during such leave either through a written request to the Drawing and Disbursing Office or by indicating the rate of subscription through the salary bill for the month of March of that year payable on first of April or thereafter.

(e) if he was on foreign service on the 31st March of the preceding year by the amount credited by him or the foreign employer to the treasury on account of subscription for the month of April in the current year.

(4) The subscriber may voluntarily reduce or enhance the rate of subscription to the extent below:—

(a) reduce the subscription (but not above the prescribed minimum rate) once at any time during the course of the financial year.

(b) enhance the subscription (but not above the prescribed minimum rate) in two occasions in any of the months in the financial year.

(5) In cases of voluntary enhancement of subscription to the Provident Fund during the course of a financial year, it is not the intention to realize arrears of subscription at the enhanced rates for the previous months. However, in cases where arrears of subscription have been realized inadvertently, there is no objection to admit them in audit.

(6) In all cases where recoveries of subscription have been made regularly, but at a rate less than the prescribed minimum, arrears of subscription will have to be recovered so as to restore the Provident Fund account to the position which it would have attained had the subscription at the prescribed rate been credited to the account month to month as they fell due. Excess or short remittance of subscriptions to the Fund shall be adjusted by deduction from or addition to subscription in lumpsum or in instalments not exceeding twelve. Short remittance can be adjusted by actual cash remittance also.

(7) Notwithstanding anything contained in Rule 9, the arrears of Dearness Allowance and Pay Revision payable to subscriber shall be credited to the Fund, under the orders of Government.

10. *Transfer to foreign service or deputation outside the State.*—When a subscriber is transferred to foreign service or sent on deputation outside the State, he shall remain subject to the rules of the Fund in the same manner as if he were not so transferred or sent on deputation.

C. RELISATION OF SUBSCRIPTION

11. *Realisation of subscription.*—(1) Subscription shall ordinarily be recovered by deductions from pay bills. But a subscriber who is on foreign service or on leave or on deputation outside the State may remit his subscription either in cash through a treasury or by means of demand draft. The chalan in the case of cash remittance to the treasury or the demand draft shall be sent to the Accounts Officer together with a schedule showing the details of the remittance.

(2) In the case of a subscriber on deputation to a body corporate, the subscription shall be recovered and forwarded to the Accounts Officer by such body so as to reach him before the 15th of the month.

(3) The Drawing Officers shall prepare and furnish separate schedules for Account Numbers coming under different departmental prefixes though they may be coming under the common pay roll of a particular drawing officer at a particular time.

(4) If an officer fails to subscribe with effect from the date on which he is required to subscribe to the Fund, the total amount due to the Fund on account of arrears of subscription shall forthwith be paid by the subscriber to the Fund or in default be ordered by the Accounts

Officer to be recovered by deduction from the emoluments of the subscriber in instalments or otherwise, as may be directed by the Head of the Office in case of non-gazetted officers, by the Heads of Departments in the case of gazetted officers and by Government in the case of Heads of Departments.

12. *Maintenance of Pass book.*—(1) Each subscriber shall maintain a pass book in Form C for recording his Provident Fund transactions.

(2) The pass book will be kept under the custody of the subscriber himself.

(3) In respect of a gazetted officer, he himself will make the entries in the pass book except that relating to the date of encashment of the bill. The date of encashment will be filled in by the Treasury Officer who will also attest the other entries in the pass book after verification. In the case of non-gazetted officer, the disbursing officer will make the entries in the pass book under his attestation.

(4) The non-gazetted officers drawing their pay on gazetted officer's pay bills will themselves make the necessary entries in their Provident Fund pass books, such entries being attested by the officers competent to countersign their bills.

CHAPTER IV

INTEREST

13. *Interest.*—(1) Interest at such rate as prescribed from time to time by Government of India and adopted by Government of Kerala subject to a minimum of four per cent will be credited to the subscribers' account.

(2) Interest shall be credited with effect from the last day in each year in the following manner:—

(a) on the amount at the credit of a subscriber on the last day of the preceding year, less any sums withdrawn during the current year—interest for twelve months;

(b) on sums withdrawn during the current year—interest from the beginning of the current year up to the last day of the month preceding the month of withdrawal;

(c) on all sums credited to subscriber's account after the last day of the preceding year—interest from the date of deposit upto to the end of the current year;

(d) the total amount of interest shall be rounded to the nearest whole rupee (fifty paise or more counting as the next higher rupee):

Provided that when the amount standing at the credit of a subscriber has become payable, interest shall thereupon be credited under this rule in respect only of the period from the

beginning of the current year or from the date of deposits, as the case may be, upto the date on which the amount standing at the credit of the subscriber became payable.

(3) The date of deposit shall, in the case of a recovery from emoluments, be deemed to be the first day of the month in which it is recovered and in the case of an amount remitted by the subscriber into the treasury, shall be deemed to be the first day of the month of remittance, if it is remitted into the treasury, before the fifth day of that month, but it is remitted on or after the fifth day of that month the first day of the next month:

(a) where there has been a delay in the drawal of pay or leave salary and allowances of a subscriber and consequently the recovery of his subscription towards the Fund is delayed, the interest on such subscriptions shall be payable from the month in which the pay or leave salary of the subscriber was due under the rules, irrespective of the month in which it was actually drawn;

(b) where the emoluments of a month are drawn and disbursed in the same month itself, the date of deposit shall, in the case of recovery of his subscription be deemed to be the first day of the succeeding month;

(c) in the case of amounts forwarded by the body corporate under sub-rule (2) of Rule 11, the date of deposit shall be deemed to be the 1st day of the month, if it is received by the Accounts Officer before the 15th day of that month.

(4) (a) In addition to any amount to be paid under the rules on final withdrawals, interest thereon up to the end of the month previous to the month in which authorisation for payment of Provident Fund balance is issued by the Accounts Officer or the Provident Fund balance is transferred to other Provident Fund, in all cases like retirement, death, resignation, dismissal or removal, transfer or resignation to take up appointment under Central Government or other State Governments or Autonomous Bodies or Public Sector Undertakings under the Central or State Governments or State Government Aided Educational Institutions shall be payable to the person(s) to whom such amount is to be paid;

Provided that the relevant application for closure of the Provident Fund account or the request for transfer of balance to other Provident Fund is received by the departmental authorities or the Accounts Officer within a period of one year from the date necessitating the closure of the Provident Fund account. In all such cases while forwarding the application for closure or transfer of balance to the Accounts Officer the departmental officer shall intimate the date of receipt of the application by him.

(b) If the application for closure or transfer of balance to other Provident Fund is received by the departmental officer or Accounts Officer after the period of one year stipulated above, interest shall be admissible only up to a period of one year from the crucial date necessitating the closure of the account. Payment of interest on the Fund balance beyond a period of one year as

per clause (a) of sub-rule (4) of Rule 13 up to the end of the month previous to the month in which authorisation of payment of Provident Fund balance is issued or the Provident Fund balance is transferred to other Provident Fund, may be authorised by the Senior Deputy Accountant General or Deputy Accountant General in-charge of the Funds Group after he or she is personally satisfied that the delay in submitting the application by the subscriber or claimants was due to circumstances beyond the control of the subscriber or claimants. In such cases the administrative delay involved in the matter shall be fully investigated or caused to be investigated by the departmental authorities and action, if any, required to be taken or caused to be taken by the departmental authorities.

(c) If a subscriber holding a post in an officiating or temporary capacity exercises, on the termination of his post, the option allowed by sub-rule (3) of Rule 28 of leaving in the fund the amount accumulated to his credit, interest shall be allowed on that amount up to the date on which the subscriber subsequently obtains re-employment under Government.

(5) Interest shall not be credited to the account of subscriber if he informs the Accounts Officer that he does not wish to receive it; but if he subsequently asks for interest, it shall be credited with effect from the first day of the year in which he asks for it, or if he had joined the Fund during the year from the date of his joining the Fund.

(6) If a subscriber is found to have drawn from the Fund, an amount in excess of the amount standing to his credit on the date of the drawal, the overdraw amount shall be repaid by him in lump at the earliest with penal interest at 2% per annum in addition to the interest rate prescribed for Provident Fund, irrespective of whether the overdrawal occurred in the course of an advance or a withdrawal or the final payment from the Fund. The penal interest realised on the amount overdrawn shall be credited to Government account under “0049-04-800-91 Interest on Overdrawal from Provident Fund”.

CHAPTER V

ADVANCE FROM THE FUND

14. *Temporary Advance.*—(1) A temporary advance for specified purposes in Rule 15 below is granted to a subscriber from the amount standing to his credit in the Fund by Departmental Officers specified by Government from time to time by general or special order. The advance shall be sanctioned to the extent of monetary limit prescribed in the delegation of financial powers of respective departments subject to a maximum of 75% of the balance at credit or in the formula $(3a-b)/4$ where 'a' represents the balance at credit and 'b' represents the outstanding balance of the previous advance or advances. The Dearness Allowance or Pay Revision arrears which are specifically ordered for withdrawal after a prescribed period will be excluded from 'a'. the amount for advance should be in Form D and the statement of Deposits and withdrawals shall be in Form E and the sanction of temporary advance shall be in Form F.

(2) No advance shall be granted unless the sanctioning authority is satisfied that the applicant's pecuniary circumstances justify it and that it will be expended on the objects stated in Rule 15 and not otherwise provided that the conditions of actual dependence shall not apply in the case of son or daughter of the subscriber.

15. *Purposes for which Temporary Advance can be sanctioned.*—Temporary advance can be sanctioned,—

(a) to pay expenses in connection with prolonged illness of the applicant and members of his family or any person actually dependent on him or to repay any outstanding amount on account of a loan expressly taken for this purpose.

Note:—An advance is permissible to meet,—

- (i) the expenses necessitating prolonged medical attention, prolonged stay in a hospital or protracted treatment; and
- (ii) the circumstances involving expenditure disproportionate to the subscriber's income.

(b) to pay for the overseas passage for reasons of health or education of the subscriber and members of his family or of any person actually dependent on him, and also to meet the cost of education of the subscriber or of any person actually dependent on him, outside India, whether for an academic, technical, professional or vocational courses; or in India for medical, engineering or other technical or specialized courses beyond the High School stage, provided that the duration of the course of study is not less than two years.

For the purpose of this rule, the courses of study in India detailed below shall be treated as technical in nature, namely:—

- (i) Diploma courses in the various fields of Engineering and Technology, e.g. Civil Engineering, Mechanical Engineering, Electrical Engineering, Telecommunication/Radio Engineering, Metallurgy, Automobile Engineering, Textile Technology, Leather Technology, Printing Technology, Chemical technology etc. conducted by Universities and recognized technical institutions.
- (ii) Degree courses in the various fields of Engineering and Technology, e.g., Civil Engineering, Mechanical Engineering, Electrical Engineering, Tele-Electrical Communication Engineering and Electronics, Mining Engineering, Metallurgy, Aeronautical Engineering, Chemical Engineering, Chemical Technology, Textile Technology, Leather Technology, Pharmacy, Ceramics etc., conducted by Universities and recognized technical institutions.
- (iii) Post-Graduate courses in the various fields of Engineering and Technology conducted by the Universities and recognized institutions.
- (iv) Degree and Diploma courses in Architecture, Town Planning and allied fields conducted by recognised institutions.
- (v) Diploma and Certificate courses in Commerce conducted by recognised institutions.
- (vi) Degree and Diploma courses in Management conducted by recognised institutions.
- (vii) Degree courses in Agriculture, Veterinary Science and allied subjects conducted by recognised universities and institutions.
- (viii) Courses conducted by Junior Technical Schools.
- (ix) Courses conducted by Industrial Training Institutes under the Ministry of Labour and Employment.
- (x) Degree and Diploma courses in Art or Applied Art and allied subjects conducted by recognised institutions.
- (xi) Draughtsmanship courses by recognised institutions.
- (xii) Medical courses.
- (xiii) B.Sc. (Home Science) course of three years' duration.

(c) to pay obligatory expenses on a scale appropriate to the subscriber's status in connection with marriages, funerals or ceremonies which by the religious or social customs of the applicant it is incumbent on him to perform or to repay any outstanding amount on account of a loan expressly taken for this purpose. Temporary advance from Provident Fund of a

subscriber may be granted to meet expenses in connection with the marriage and other ceremonies of the subscriber himself.

(d) to pay for the cost of legal proceedings instituted by the subscriber for vindicating his position in regard to any allegation made against him in respect of any act done or purporting to be done by him in the discharge of his official duties, the advance in this case being available in addition to any advance admissible for the same purpose from any other Government source, provided that the advance under this rule shall not be admissible to a subscriber who institutes legal proceedings in any court of law either in respect of any matter unconnected with his official duty or against Government in respect of any condition of service or penalty imposed on him.

(e) to pay for the cost of the subscriber's defence where he is prosecuted by the Government in any court of law or when the subscriber engages a legal practitioner to defend himself in an enquiry in respect of any alleged misconduct on his part.

(f) to pay for the cost of general education of subscriber or of any child of his in India beyond the High School state for University degrees like B.A, B.Sc., LL.B., M.A., M.Sc., etc.

(g) to purchase consumer durables such as Television, Video Cassette Player/Recorder, Washing Machine, Cooking Range, Geysers, Computers etc.

(h) to meet the expenses for visiting places which, to the satisfaction of the sanctioning authority, are considered as places of pilgrimage or places of eminence of any religion.

Note 1:—For sanctioning advance, no certificate of documentary evidence shall be required. It shall suffice if the subscriber gives sufficient details.

Note 2:—Notwithstanding anything contained in any other provision to the contrary in these rules the amount of temporary advances admissible for the purposes stated in clauses (d) and (e) of this rule shall, not exceed three months' pay and shall in no case exceed half the amount at the credit of the subscriber.

16. *Authorities competent to sanction Temporary Advance.*—(1) In the case of Judges of the High Court of Kerala elevated from service, the authority competent to sanction temporary advance shall be the Chief Justice of Kerala. In the case of Chief Justice of Kerala and the Judges of the High Court appointed directly by government, the authority competent to sanction the advance shall be the Secretary to Government in the General Administration Department.

(2) In the case of Kerala Public Service Commission Chairman, the sanctioning authority of temporary advance shall be the Secretary to Government in the General Administration Department.

(3) In the case of Heads of Departments, irrespective of the amount involved, temporary advance shall be sanctioned by the Secretary to Government in the concerned Administrative Department of the Secretariat.

(4) In the case of those who are on deputation or foreign service, the sanctioning authority shall be the competent authority in the parent department.

17. *Conditions for sanctioning advance.*—(1) The sanctioning authority shall not grant the advance from the Fund,—

(a) unless a period of six months has elapsed after the drawal of a previous advance and a certificate to the effect that six months has elapsed is not included in the next sanctioning order.

(b) during the last three months of service or the month in which he proceeds on leave preparatory to retirement from service on superannuation.

(c) during the last one year of service, immediately preceding the date of retirement, to a subscriber who has elected not to subscribe to the Fund during the said period in accordance with clause (d) of Rule 7.

(d) during the period of leave without allowances, if subscription or refunds towards General Provident Fund is not made during the period;

(2) Advances can be sanctioned to a subscriber who is under suspension subject to usual conditions and on the subscriber's written consent for effecting recovery of the advance in monthly instalments from his/her subsistence allowance.

(3) The sanctioning authority should strictly follow the provisions contained in his rule in the matter of granting temporary advances from the Fund. If in any case the advance happens to be granted irregularly and for that reason refunded in lump immediately in the month in which it is drawn, such advance will be treated as not drawn for the purpose of reckoning six months specified in the rule for the grant of the next advance and that in all other cases such irregular drawals should be taken into account in reckoning the period of six months.

(4) In fixing the amount of an advance, the sanctioning authority shall pay due regard to the amount at the credit of the subscriber in the Fund.

18. *Procedure to be followed.* — (1) A copy of the sanction for temporary advance from the Provident Fund should be sent to the Accounts Officer as and when they are accorded and another copy of the sanction should be attached with the bills when presented at the treasury.

(2) All applications for advance should be supported by the latest annual accounts statements issued by the Accounts Officer. Both temporary advance and non-refundable withdrawal sanctioned already should be taken into account before sanctioning a fresh advance. In the absence of the above annual accounts statement, the accounts kept by the Controlling Officers or the Provident Fund pass books of the subscribers, as reconciled from time to time with the accounts maintained by the Accounts Officer, may be relied on for determining the actual amount at credit.

19. *Recovery of Temporary Advance.*—(1) An advance shall be recovered from the subscriber in such number of equal monthly instalments as the sanctioning authority may direct but such number shall not be less than 12 unless the subscriber so elects or not more than 36. The monthly rate of refund of consolidated advance shall be fixed in multiples of ` 10 except in the case of the last instalment. A subscriber may, at his option repay two or more instalments in a month. Lump sum refund of outstanding temporary advance can also be made.

(2) The recovery shall commence with the issue of pay for the month following the month in which the advance was drawn. Recovery shall be made in the manner prescribed Rule 11 for the realisation of subscriptions and recovery shall not be made, except with the subscriber's consent, while he is on leave, which either does not carry any leave salary or carries leave salary equal to or less than half pay or in receipt of substance allowance, and may be postponed, on the subscriber's written request, by the sanctioning authority during the recovery of an advance of pay granted to the subscriber.

(3) When there is an advance running and a second advance is sanctioned, the balance of the previous advance not recovered shall be added to the advance so sanctioned and the subsequent instalments for recovery of advances shall be fixed with reference to consolidated advance.

(4) If an advance has been granted to a subscriber and drawn by him and the advance is subsequently disallowed before re-payment is completed, the whole or balance of the amount withdrawn, shall with interest at the rate provided in Rule 13, forthwith be repaid by the subscriber to the Fund, or in default, be ordered by the Accounts Officer to be recovered by deductions from the emoluments of the subscriber in a lump sum or in monthly instalments not exceeding twelve as may be directed by the Head of Office in the case of non-gazetted officers, by the Head of Department in the case of gazetted officers, and by Government in the case of Heads of Departments:

Provided that subscribers whose deposits in the Fund carry no interest shall not be required to pay any interest.

(5) Recoveries made under this rule shall be credited as they are made to the subscriber's account in the Fund.

(6) Recoveries towards temporary advance previously granted and outstanding will not be made during the last three months of service. In the case of subscribers who have elected not to subscribe to the Fund during the last one year of service immediately preceding the date of retirement, recoveries towards temporary advance previously sanctioned and outstanding will not be made during the said period.

CHAPTER VI

A. NON-REFUNDABLE WITHDRAWAL

20. *Non-refundable withdrawal.*—(1) A non-refundable withdrawal for the purposes specified under Rule 21 may be sanctioned to a subscriber from the amount standing to his credit in the Fund by the Departmental Officers specified by Government from time to time by general or special order. The withdrawal can be sanctioned to the extent of monetary limit prescribed in the delegation of financial powers of respective departments subject to a maximum of 75% of the balance at credit. The interval between two non-refundable withdrawals will be three months. The application for non-refundable withdrawal shall be in Form G and the sanction of non-refundable withdrawal shall be in Form H.

(2) It shall be sanctioned to subscribers at any time,—

(a) on completion of ten years of service (including broken periods of service, if any, leave without allowances, suspension, Military and War service which are reckoned for the purpose of pension, pensionable service under Government of India/other State Governments/Aided Educational Institutions, if the Provident Fund deposits and interest thereon during the service has been transferred and credited to the Fund). The period of ad hoc appointment will not be reckoned for computing the ten years of service;

(b) or within ten years if the date of retirement from service on superannuation.

(3) It shall not be sanctioned,—

(a) during the last three months of service.

(b) after exercising option under sub-rule (6) of Rule 28 which permits the subscriber to close the account before retirement.

(c) after proceeding on leave preparatory to retirement from service on superannuation

(d) after submitting closure application.

21. *Purposes for which withdrawals are sanctioned.*—(1) Meeting the cost of higher education, including, where necessary, the travelling expenses of any child of the subscriber, and if he has no child, of any other relative actually dependent on him in the following cases, namely:—

(a) education outside India for academic, technical, professional or vocational course beyond the High School stage, and

(b) any medical, engineering or other technical or specialized course in India beyond the High School stage, provided that the duration of the course of study is not less than two years. For the purpose of this rule, the courses of study detailed below shall be treated as technical in nature.

- (i) Diploma courses in the various fields of Engineering and Technology e.g., Civil Engineering, Mechanical Engineering, Electrical Engineering, Tele-Communication/Radio Engineering, Metallurgy, Automobile Engineering, Textile Technology, Leather Technology, Printing Technology, Chemical Technology, etc., conducted by recognized Technical Institutions.
- (ii) Degree courses in the various fields of Engineering and Technology, e.g., Civil Engineering, Mechanical Engineering, Electrical Engineering, Tele- Electrical Communication Engineering and Electronics, Mining Engineering, Metallurgy, Aeronautical Engineering, Chemical Engineering, Chemical Technology, Textile Technology, Leather Technology, Pharmacy, Ceramics, etc., conducted by Universities and recognized technical institutions.
- (iii) Post Graduate Courses in the various fields of Engineering Technology, Medical, Para-medical, Agriculture, Veterinary Science, Business Administration, etc., after degree course of three or more years' duration conducted by various Universities and recognized institutions provided that the duration of the Post Graduate Course is not less than two years.
- (iv) Degree and Diploma courses in Architecture, town Planning and allied fields conducted by recognised institutions.
- (v) Diploma and Certificate courses in Commerce conducted by recognised institutions.
- (vi) Diploma courses in Management conducted by recognised institutions.
- (vii) Degree courses in Agriculture, Veterinary Science and allied subjects conducted by recognised Universities and institutions.
- (viii) Courses conducted by Junior Technical Schools.

- (ix) Courses conducted by Industrial Training Institutes under the Ministry of Labour and Employment.
- (x) Degree and Diploma courses in Art or Applied Art and allied subjects conducted by recognised institutions.

*Note:—*The courses of studies referred to in the above items are those relating to fine arts or applied art etc., and are of a technical or specialized nature and not that of general education courses like B.A., B.Sc., M.A, M.Sc. etc.

- (xi) Draughtsmanship courses by recognised institutions.
- (xii) Medical courses.
- (xiii) B.Sc. (Home Science) courses of 3 years duration.
- (xiv) B.Sc. (Nursing) course.
- (xv) Part-time and correspondence courses of technical or professional nature provided the above courses culminate in examinations conducted by approved Universities.

(2) Meeting the expenditure in connection with the marriage of a son or daughter of the subscriber, and if he has no daughter, of any other female relative dependent on him, or repaying any outstanding amount on account of a loan expressly taken for this purpose;

(3) Meeting the expenditure in connection with the illness, including, where necessary, the travelling expenses of the subscriber and members of his family or any person actually dependent on him, or repaying any outstanding amount on account of a loan expressly taken for this purpose;

(4) Purchasing land in the names of the subscriber and/or his wife or repaying any loan taken for this purpose; acquiring house site in the name of the subscriber and/or his wife or repaying any loan taken for this purpose;

(5) Constructing a house, acquiring a suitable house, acquiring a ready built flat, repaying any loan taken by the subscriber and/or his wife for any of the aforesaid purposes;

(6) Making addition, alterations or reconstruction of a house owned by the subscriber and/or his wife or repaying any loan taken for this purpose; maintenance or repair or upkeep of house owned by the subscriber and/or his wife or repaying any loan taken for this purpose;

(7) Purchasing car, scooter, motorcycle, cycle or repaying any loan taken for any of the above purposes:

Provided that the subscriber shall have, as on the date of application, a basic pay of not less than ` 20,700 in the case of motorcar and ` 7,990 in the case of motor cycle or scooter:

Provided further that the amount of withdrawal shall in no case exceed the actual cost of the vehicle or the balance outstanding against the loan taken for the purpose:

Provided also that no withdrawal for this purpose shall be allowed more than once:

(8) Meeting the cost of consumer durables, such as Television, Video Cassette Player/Recorder, Washing Machine, Cooking Range, Geysers, Computers etc.

22. Conditions for sanction of Non Refundable withdrawal.—(1) only one non-refundable withdrawal can be allowed for the same purpose in service subject to the exceptions in Note 1 below:

Note 1:—In this context the marriage or deduction of different sons or daughters or relatives actually dependent on the subscriber and the illness of the subscriber or dependent on different occasions will not be treated as the same purpose. Regarding educational expenses, one withdrawal will be permitted for meeting the expenses for each year of education (of the kind mentioned in the Provident Fund Rules). Similarly a further non-refundable withdrawal can be allowed for a second or subsequent marriage of the same son or daughter or relative actually dependent on the subscriber. In the case of marriage, the amount should not be drawn earlier than three months of the date of marriage and if for any reason the marriage is postponed beyond three months from the date of drawal of the amount, it should be refunded. In such cases a fresh withdrawal can be allowed when the need actually arises.

Note 2:—When a non-refundable withdrawal is sanctioned for medical treatment of the same person within six months of the previous sanction, it should be specified in the sanction that the non-refundable withdrawal is for illness on a different occasion.

Note 3:—In respect of the grant of non-refundable withdrawals for purchasing house site or house together with site, if the payment is required in instalments through House Building Co-operative Societies or similar agencies, a subscriber shall be permitted to make non-refundable withdrawals as and when he is called upon to pay an instalment and each call for payment of instalment will be treated as a different purpose.

Note 4:—The various purposes specified in sub rule (6) of Rule 21 shall be treated as the same purpose for the grant of non-refundable withdrawal.

Note 5:—The cost of electrification and sanitary arrangements, etc. shall be treated as part of the expenditure for building a suitable house.

Note 5:—Non-refundable withdrawal admissible for various purposes from the Fund may also be sanctioned to a subscriber who is under suspension provided he is otherwise eligible for such withdrawal.

*Note 7:—*When husband and wife are subscribers to the Fund, withdrawal can be made for education or marriage of the same child by both.

(2) There should be an interval of four months between a non-refundable withdrawal and a temporary advance, and vice versa, for the same purpose.

(3) Temporary advance which is subsequently converted into a Non-Refundable Withdrawal should be treated as a non-refundable withdrawal and in such cases another non-refundable withdrawal should not be granted for the same purpose.

(4) A subscriber who has been permitted a non-refundable withdrawal from the Fund for the purpose of building or acquiring a suitable house for residence at any place will not be permitted to make another non-refundable withdrawal from the Fund for any of these purposes or for the purchase of a house site at the same or another place. In the case of a subscriber who has been permitted a non-refundable withdrawal under sub rule (4) of Rule 21 to purchase a house site, he will not be permitted to make another withdrawal for acquiring another house site or a house together with site at the same or another place.

(5) A subscriber who has been permitted under sub rules (4) and (5) of Rule 21 to withdraw money from the amount standing to his credit in the Fund shall not part with the possession of the house built or acquired or house site purchased with the money so withdrawn, whether by way of sale, mortgage (other than mortgage to the government) gift, exchange or otherwise without the previous permission of the Government:

provided that such permission shall not be necessary for,—

- (i) the house or house site being leased for any term not exceeding three years; or
- (ii) its being mortgaged in favour of Housing Board, the Life Insurance Corporation or any other Corporation owned or controlled by the State Government which advance loans for the construction of a new house or for making additions or alterations to an existing house.

(6) The subscriber shall submit a declaration not later than the 31st day of December of every year as to whether the house or the house site, as the case may be, continued to be in his possession or has been mortgaged, otherwise transferred or let out as aforesaid and shall, if so required, produce before the sanctioning authority on or before the date specified by that authority in that behalf, the original sale, mortgage or lease deed and also the documents on which his title to the property is based.

(7) If, at any time before his retirement, the subscriber parts with the possession of the house or house site without obtaining the previous permission of the Government, he shall forthwith repay the sum so withdrawn by him to the Fund in lump, and in default of such repayment the sanctioning authority shall, after giving the subscriber a reasonable opportunity of making a representation in the matter, cause the said sum to be recovered from the emoluments of the subscriber either in lump or in such number of monthly instalments as may be determined by the sanctioning authority.

23. *Authority competent to sanction withdrawal.*—(1) the power to sanction non-refundable withdrawal in the case of Heads of Departments vests with the Secretary to Government in the concerned Administrative Department of the Secretariat.

(2) In the case of the Judges of the High Court of Kerala elevated from service, the authority competent to sanction non-refundable withdrawal shall be the Chief Justice of Kerala. In the case of Chief Justice of Kerala and the Judges of the High Court appointed directly by Government, the authority competent to sanction the withdrawal shall be the Secretary to Government in the General Administration Department.

(3) In the case of Kerala Public Service Commission Chairman, the sanctioning authority of withdrawal shall be the Secretary to Government in the General Administration Department.

24. *Procedure for sanction of temporary advances and non-refundable withdrawals to employees on deputation to foreign service.*—(1) In the case of the gazetted officers on deputation to foreign service within the State as well as outside the State, the temporary advances and non-refundable withdrawals from the Provident Fund will be sanctioned by the authority competent to sanction such advances and withdrawals under the rules of the Fund to the Gazetted Officers in the Department or Establishment to which he was attached at the time of proceeding on foreign service. If the deputation is within the State, the nearest Treasury Officer will be authorised by the Accounts Officer to pay the amount to the subscriber. A copy of the authorisation will be endorsed to the subscriber who should present the bill at that treasury for payment. If the deputation is outside the State, the Accounts Officer of the State in which the payment is to be made will be authorised by the Accounts Officer of this State to arrange payment.

(2) In respect of the non-gazetted officers, the temporary advances and non-refundable withdrawals will be sanctioned by the authority competent to sanction such advances and withdrawals under the rules of the Fund in the Department or establishment to which the non-gazetted officer was attached at the time of proceeding on foreign service, whether the deputation is within or outside the State. The amount in such cases will be drawn and remitted

by the Head of the office to which he was attached at the time of proceeding on foreign service, both in cases of deputation within or outside the State, the cost of remittance being born by the subscriber.

(3) In cases where the above procedure of drawal of advances causes delay and hardship to the gazetted and non-gazetted officers on deputation to Central Government outside the State, the Government may delegate powers to sanction advances or withdrawals to the appropriate authority in the Central Government. Such requests from appropriate authority shall be considered on merits and specific orders of delegation of powers to sanction advances or withdrawals shall be issued.

25. *Utilisation of money by the subscriber.*—A subscriber who has been permitted to withdraw money from the Fund under Rule 20 shall satisfy the sanctioning authority within a reasonable period as may be specified by that authority, that the money has been utilized for the purpose for which it was withdrawn and if he fails to do so, the whole of the sum, so withdrawn, or so much thereof as has not been applied for the purpose for which it was withdrawn, shall forthwith be repaid in one lump together with interest thereon at the rate determined under Rule 13, by the subscriber to the Fund and in default of such payment, it shall be ordered by the sanctioning authority to be recovered from his emoluments, either in lump or in such number of monthly installments as may be determined by the Government. A subscriber whose deposits in the Fund, carry no interest is not required to pay any interest on any sum repayable by him under this rule.

B. CONVERSION OF AN ADVANCE INTO A NON-REFUNDABLE WITHDRAWAL

26. *Conversion of an Advance into a Non-refundable withdrawal.*—(1)The outstanding balance of a temporary advance sanctioned under Rule 14 can be converted into a non-refundable withdrawal at the discretion of the subscriber by submitting an application in form 1 to the Accounts Officer through the sanctioning authority and on satisfying the conditions laid down in Rule 22 to 25. Sanction for conversion of temporary advance become operative and stoppage of recovery against temporary advance sanctioned to the subscriber shall be effected only after getting intimation from the Accounts Officer regarding the acceptance of the sanction for the conversion of temporary advance into non-refundable withdrawal. When such stoppage of recovery is effected in a pay bill, details of the letter from the Accounts Officer accepting the conversion should be furnished in the remarks column against the subscriber concerned.

(2) A temporary advance shall not be converted into a non-refundable withdrawal before effecting at least two recoveries from the advance.

C. RECOVERY OF MONEY DRAWN FROM THE FUND FOR IMPROPER USE

27. *Recovery of Money drawn from the Fund for improper use.*—Notwithstanding anything contained in these rules if the sanctioning authority is satisfied that money drawn as an advance from the Fund under Rule 15 has been utilized for a purpose other than that for which sanction was given to the drawal of the money, the amount in question shall, with interest at the rate provided in Rule 13 forthwith be repaid or paid, as the case may be, by the subscriber to the Fund, or in default, be ordered to be recovered by deduction in one sum from the emoluments of the subscriber, even if he be on leave. If the total amount to be repaid or paid, as the case may be, be more than half the subscriber's emoluments, recoveries shall be made in monthly instalments of moieties of his emoluments till the entire amount recoverable be repaid or paid, as the case may be, by him.

Note:—The term “emoluments” as used in this rule does not include subsistence grant.

CHAPTER VII

A. FINAL WITHDRAWAL OF ACCUMULATIONS IN THE FUND

28. *Final withdrawal of accumulations in the Fund.*—(1) When a subscriber quits the service (on retirement, dismissal, resignation, compulsory retirement, removal, death while in service etc.), the amount standing to his credit in the Fund shall become payable to him:

provided that,—

- (i) a subscriber who has been dismissed, removed or compulsorily retired from service and is subsequently reinstated in the service shall, if required to do so by Government, repay any amount paid to him from the Fund in pursuance of this rule, with interest thereon in the manner provided in the proviso to Rule 29. The amount so repaid shall be credited to his account in the Fund.
- (ii) Subscribers who are allowed to continue in service up to their 60th year of age and who continue to subscribe to the Provident Fund after their date of superannuation and have quitted service at their 60th year and surrendered school teachers who are allowed to subscribe to the Fund on an optional basis after their date of superannuation till they attain their 60th year of age will be allowed interest for their Provident Fund deposits as laid down in Rule 13.

(2) In the case of those provident Fund subscribers whose dismissal, removal or compulsory retirement from service, acceptance of resignation, termination of lien, voluntary retirement etc.; are ordered with retrospective effect, the date of issue of such orders will be deemed to be the date necessitating the closure of Provident Fund account and interest will be allowed to them in accordance with the provisions of sub rule (4) of Rule 13.

(3) A subscriber holding a post in an officiating or temporary capacity may either withdraw the amount on the termination of his post or leave it in the Fund to be withdrawn at the time he finally quits service.

(4) a subscriber, other than one who is appointed on contract or one who has retired from service and is subsequently re-employed with or without a break in service, shall not be deemed to quit the service, when he is transferred without any break in service to a new post under the Central Government or other State Governments. In such case, his subscriptions together with interest thereon shall be transferred to a new account under the Central Government of the State Government concerned, if that Government consents by general or special order, to such transfer of subscriptions and interest.

Note 1:—Transfers shall include cases of resignation from Government service in order to take up appointment in another department of the State Government or under the Central Government or under any other State Government or under a body corporate owned or controlled by the Central or a State Government or an autonomous organisation registered under the Societies Registration Act, 1860 or under aided educational institutions without any break and with the proper permission of the Government. In cases where there has been a break in service it shall be limited to the joining time allowed on transfer to a different station. The same shall hold good in cases of retrenchment followed by immediate re-employment.

Note 2:—In cases where the corporate bodies mentioned in Note 1 above do not have any Provident Fund scheme of their own or whose Provident Fund rules do not provide for the acceptance of balances from other Provident Funds, the amount of subscription with interest thereon shall be finally paid to the person concerned at the time of his permanent transfer to such a body. In cases where the Provident Fund money is accepted by the corporate body subject to fulfillment of certain conditions, e.g., if the Government servant should complete the probation period, with them or should be confirmed in a post under them, the Provident Fund money shall be retained with Government till such time as it is transferred to the body concerned. In such cases, the Provident Fund account of the individual concerned would cease to be 'alive' from the date of his permanent transfer to such a body. Withdrawal from and new subscriptions to the Fund other than recoveries in respect of outstanding advances will not be

permitted during the period. But the Provident Fund money held by the Government will earn interest at the normal rate till the date of transfer of the amount to the corporate body.

Note 3:—In case where a subscriber on deputation to a body corporate, owned or controlled by the Government, is subsequently absorbed in such body corporate with effect from a retrospective date, for the purpose of calculating the interest due on the final accumulations of the subscriber, the date of issue of the orders regarding absorption shall be deemed to be the date on which the amount to the credit of the subscriber became payable subject, however, to the condition that the amount recovered as subscription during the period commencing from the date of absorption and ending with the date of issue of orders of absorption shall be deemed to be subscription to the Fund only for the purpose of awarding interest under the Note.

Note 4:—In cases where the subscriber resigns from Government service to take up appointment in any of the services mentioned in Note 1, no application for closure of accounts in Form J need be forwarded to the Accounts Officer. In such cases information regarding the department and the office in which the subscriber is working after his new appointment may be furnished to the Accounts officer, to enable him to transfer the Provident Fund balance to the new Provident Fund account to which he may be subscribing.

(5) In cases of resignation not covered by sub rule (4) of Rule 28, the Fund balance can be paid to the subscriber. In such cases the application for closure in Form J, properly and completely filled in, may be forwarded to the Accounts Officer, so as to enable him to ensure that the case under consideration is not covered by the sub rule (4) of Rule 28 and the notes thereunder and that the balance is payable to the subscriber.

Note 1:—Interest on Provident Fund balance transferred to the Provident Fund schemes of other Governments or Departments or Employees Provident Fund Organisation or Provident Fund of State government Aided Educational Institutions or Corporate bodies owned or controlled by the Central or State Government, shall be allowed in accordance with sub rule (4) of Rule 13.

Note 2:—The above procedure will not apply to cases covered by Note 2 under sub rule (4) of Rule 28.

(6) A subscriber who under the clause (D) of Rule 7 voluntarily ceases to subscribe to the Fund during the last one year of service immediately preceding the date of his retirement and who wants to get the final payment of the Provident Fund accumulations in his account before retirement shall apply for final withdrawal of the same by giving option in the relevant column in the closure application itself and the amount standing at his credit shall become payable to him

before the date of his retirement. In such cases, the officers who draw their own pay bills shall send intimation regarding such option to the Treasury Officer concerned.

29. *Retirement of a subscriber.*—When a subscriber,—

(a) has proceeded on leave preparatory to retirement or if he is employed in a vacation department, on leave preparatory to retirement combined with vocation, or

(b) while on leave, has been permitted to retire or has been declared by a competent medical authority to be unfit for further service, or

(c) has attained the age of superannuation but has not been permitted to retire from service owing to some reason or other, the amount standing to his credit in the Fund shall, upon application made by him in that behalf to the Accounts Officer, become payable to the subscriber:

Provided that the subscriber, if he returns to duty, shall, except where the authority competent to sanction an advance for the grant of which special reasons are required decides otherwise, repay to the fund, for credit to his account, the amount paid to him from the Fund in pursuance of this rule with interest thereon at the rate provided in Rule 13 in cash by instalments or otherwise, by recovery from his emoluments or otherwise, as may be directed by the said authority.

30. *Procedure on the death of a subscriber.*—On the death of a subscriber before the amount standing to his credit has become payable, or where the amount has become payable, before payment has been made—

(a) when the subscriber leaves a family,—

(1) if a nomination made by the subscriber in accordance with the provisions of Rule 5 or of the corresponding rule heretofore in force in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates shall become payable to his nominee or nominees in the proportion specified in the nomination;

(2) if no such nomination in favour of a member or members of the family of the subscriber subsists, or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable (to such members of the family on production of Departmental Enquiry Certificate by the Head of Office) as indicated below:—

- (i) if there are one or more surviving members of the family as at items (i),(ii),(iii), and (iv) of Rule 2 (c), the amount become payable to all such members in equal shares;
- (ii) if there are no such surviving members of the family as in (i) above, but one or more surviving members as at items (v) and (vi) of Rule 2 (c), the amount becomes payable to all such members in equal shares;
- (iii) if there are no such surviving members of the family as in (i) and (ii) above, but one or more surviving members, as at items (vii) and (viii) of Rule 2 (c), the amount becomes payable to all such members in equal shares;
- (iv) if there are no such surviving members as in (i), (ii) and (iii) above, but one or more surviving members as at items (ix), (x), (xi) and (xii) of Rule 2 (c), the amount becomes payable to all such members in equal shares.

(b) When the subscriber leaves no family, if a nomination made by him in accordance with the provisions of Rule 5 or of the corresponding rule herefore in force in favour of any person or persons subsists, the amount standing to his credit in the Fund or the part thereof which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nominations.

(c) When the subscriber leaves no family, and in whose case nomination in accordance with Rule 5 does not subsist, payment of Provident Fund balance shall be made to the person(s) equally as follows,—

- (i) Amount up to ` 5,000 to be made to the heirs of the deceased subscribe on production of heirship certificate issued by the Tahsildar concerned.
- (ii) Amount above ` 5,000 but not exceeding ` 15,000 to be made to the heirs of the deceased subscriber on production of heirship certificate issued by the Tahsildar concerned and on execution of a Security Bond shown in Form K which shall be signed by the claimant (s) and two sureties and duly attested either by the local Tahsildar or by two Gazetted Officers under the State Government or by the Gazetted Head of Office who forwarded the closure application.
- (iii) Amount exceeding ` 15,000 on the basis of the Succession Certificate issued by a Court of Law.

*Note:—*Nominee(s) facing trial of the murder of the subscriber shall be denied payment till the Court decision.

Explanation:—Payment of amounts to nominees

- (i) any sum payable under Rule 28 to a member of the family of a subscriber vests in such member under sub section (2) of section 3 of the Provident Funds Act, 1925.
- (ii) when a nominee is a dependent of a subscriber as defined in clause (c) of section 2 of the Provident Funds Act, 1925, the amounts vest in such nominee under sub section (2) of section 3 of the act.
- (iii) when a subscriber leaves on family and no nomination made by him in accordance with the provisions of Rule 5 subsists, or if such nomination relates only to part of the amount standing to his credit in the Fund, the relevant provisions of clause (b) and of sub clause (ii) of clause (c) of sub section (1) of section 4 of the Provident Funds Act, 1925, are applicable to the whole amount or the part thereof to which the nomination does not relate.

31. *Disbursement of Provident Fund money to persons on behalf of minor.*—(1) Payment of provident Fund money due to a minor nominee of a deceased subscriber may be to the guardian nominated by the subscriber as in column No. 7 in the form of nomination (Form B).

(2) When the subscriber has not nominated a guardian, payment of minor(s) shares of the Provident Fund money, to the extent of ` 25,000 (or the first ` 25,000 where the amount payable exceeds ` 25,000) may be made to the natural guardian of the minor(s) without requiring the production of a guardianship certificate from the Court, or where there is no natural guardian, to the guardian appointed by the Court to receive payment on behalf of the minor(s), on executing an indemnity bond in Form L signed by two sureties agreeing to indemnify to Government against any subsequent claim to the amount paid to him:

Provided that the stamp duty payable on such indemnity bond shall be borne by Government:

Provided further that the person who come forward to claim payment on behalf of the minor in the absence of a natural guardian shall be required to satisfy the authorities making payment by an affidavit in addition to the indemnity bond signed by two sureties, that he is in charge of the property of the minor and that he is looking after such property and if the minor has no property other than the Provident Fund money that the minor is in his custody and care.

(c) When the subscriber has not nominated a guardian, minor's share beyond ` 25,000 may be released to the natural guardian of the minor(s) without insisting a guardianship certificate from the court or where there is no natural guardian, to the guardian appointed by the Court on behalf of the minor(s), on condition that the share due to the minor is to be deposited as Term Deposit in the treasury savings bank in the joint names of the minor and the Drawing and Disbursing Officer, and the Term Deposit certificate shall be handed over to the guardian of the minor after receiving proper acknowledgement. On minor attaining the age of eighteen years, he or she shall produce the certificate for encashment with the signature of Drawing and Disbursing Officer concerned.

Note 1:—Step mother or father is not a natural guardian of minor step daughter or son and in this case guardianship certificate from a court is necessary.

Note 2:—In cases where the natural guardian is a Hindu widow or widower the payment of Provident Fund money on behalf of her of his minor children shall be made to her or him irrespective of the amount involved, without the production of a guardianship certificate but on executing an indemnity bond, unless there is anything concrete to show that the interests of the widow or widower is adverse to those of the minor children.

32. Procedure on the death of the nominee.—Payment of Provident Fund money due to a person nominated to receive the whole or part of the amount standing to the credit of a subscriber in the Fund shall be made as follows in cases where the nominee dies after the subscriber but before receiving payment in Form M,—

(a) When the amount due to the deceased nominee does not exceed ` 5,000, the Accounts Officer may authorise payment of the amount to the claimant or claimants reported by the Collector of the district concerned, to be entitled to receive payment, after making such inquiry into the right and title of the claimant or claimants as the Collector may deem sufficient, if the Collector considers that the production of letters of administration or other legal authority may be dispensed with. The records of enquiry should contain the signed statements of at least two trustworthy or disinterested persons:

Provided that the Collector may, in such cases, if he considers it expedient, require the party to execute, before the payment is made, a bond in Form M signed by two sureties agreeing to indemnify the Government against any subsequent claim which might arise.

(b) When the amount due to the deceased nominee exceed ` 5,000 payment shall be made by the Accounts Officer to the person who produces probate or letters of administration evidencing the grant to him of administration to the estate of the deceased nominee or a succession certificate entitling the holder thereof to receive payment of the amount.

Provided that, in cases where the Government are satisfied of the right and title of a person claiming payment as heir of the deceased nominee and that undue delay and hardship would be caused by insisting on the production of letters of administration or other legal authority, they may authorise the Accounts Officer to pay the amount of the claimant on his executing a bond in Form M signed by two sureties agreeing to indemnify the Government against any subsequent claim which might arise.

33. *Payment on behalf of a lunatic.*—If the person, to whom under these rules any amount is to be paid, is a lunatic for whose estate a manager has been appointed in his behalf under the Indian Lunacy Act, 1912, the payment shall be made to such manager and not to the lunatic. In a case where no manager has been appointed, the payment may be made in terms of section 95 (1) of Indian Lunacy Act to the person having charge of the lunatic under the orders of the Collector. The disbursing officer has to pay only the amount which he thinks fit to the person having charge of the lunatic and the balance if any, or such part thereof as he thinks fit is to be paid for the maintenance of such members of the family of the lunatic as are dependent on him for maintenance. But before this is done, the person to whom the amount becomes payable under the rules, will have to be certified by a Magistrate as a lunatic.

34. *Produce for transfer of balance from other Provident Funds to the Fund.*—(1) If an officer who is a subscriber to any other Government Provident Fund is permanently transferred to pensionable service under Government, the amount standing to his credit in such other fund on the date of transfer shall with the consent of the Government concerned, be transferred to his credit in the Fund. Transfer shall include cases of resignation from service under the Central Government, or under any other State Government or under a body corporate owned or controlled by the Central Government or a State Government or an autonomous organisation registered under the Societies Registration Act, 1860 or under service under Aided Educational Institutions in order to take up appointment under the Government without any break and with proper permission of the Government concerned or body corporate or authorities of Aided Educational Institutions. In cases where there has been a break in service it shall be limited to the joining time allowed on transfer to a different station. The interest on transferred amount shall accrue from the date of receipt of consent letter by Accounts Officer.

(2) The above provision shall also hold good in cases of retrenchment followed by immediate re-employment.

B. RELAXATION OF THE PROVISIONS OF THE RULES IN SPECIAL CASES

35. *Relaxation of the provisions of the rules in special cases.*—(1) when the Government is satisfied that the operation of any of these rules causes or is likely to cause undue hardship to a member of the service, it may, after recording the reasons for so doing and notwithstanding anything contained in these rules, deal with the case of such member in such manner as may appear to it to be just and equitable provided that the case shall not be dealt with any manner less favourable to such member than that prescribed in these rules.

(2) The power to sanction temporary advances or non-refundable withdrawals from Provident Fund in relaxation of these rules or standing orders vests with Government in the Finance Department.

CHAPTER VIII

ACCOUNTING PROCEDURE

36. *Accounting Procedure.*—(1) All sums paid into the Fund under these rules shall be credited in the books of Government to an account named “The General Provident Fund (Kerala).” Sums of which payment has not been taken within one year after they become payable under these rules shall be transferred to “Deposits” at the end of the year and treated under the ordinary rules relating to deposits.

(2) When paying a subscription either by deduction from emoluments or in cash, a subscriber shall quote the number of his account in the Fund, which shall be communicated to him by the Accounts Officer. Any change in the number shall similarly be communicated to the subscriber by the Accounts Officer.

(3) As soon as possible after the close of each year, the Accounts Officer shall send to each subscriber a statement of his account in the Fund showing the opening balance as on 1st April of the year, the total amounts credited or debited during the year, the total amount of interests credited as on the 31st March of the year and the closing balance on that date. The Accounts officer shall attach to the statement of account an inquiry as to whether the subscriber,—

- (i) desires to make any alteration in any nomination made under Rule 5 or under the corresponding rule heretofore in force.
- (ii) has acquired a family in cases where the subscriber has made no nomination in favour of a member of his family under sub rule (2) of Rule 5.

(4) Subscribers should satisfy themselves as to the correctness of the annual statement and errors should be brought to the notice of the Accounts Officer within three months from the date of receipt of the statement.

(5) The Accounts Officer shall, if required by a subscriber, once but not more than once, in a year, inform the subscriber of the total amount standing to his credit in the Fund at the end of the last month for which his account has been written up.

(6) In respect of all closures and non-refundable withdrawals from Provident Fund, disbursement certificates should be furnished by the Disbursing Officers to the Accounts Officer immediately after the payments have been made.

CHAPTER IX

PROCEDURE FOR WITHDRAWAL FROM THE FUND

37. *Procedure for withdrawal of Temporary Advance and Non-Refundable Withdrawal.*—(1) Applications for a temporary advance and a non-refundable withdrawal from Provident Fund deposits shall be in Form D and Form G respectively and the applications shall accompany the statement of deposits and withdrawals since last credit card in Form E. In the case of gazetted officers, the Heads of the Departments or Offices shall furnish the verification report in the application with the help of the latest annual credit card issued from the Accountant General and a certificate from the gazetted officer concerned, showing subsequent deductions made from his pay, advances and withdrawals if any, taken from his account. In the case of non-gazetted officers, the verification shall be done by the Head of Office concerned with reference to the latest annual credit card, copies of pay bills etc.

(2) Sanction for the grant of temporary advances shall be in form F. In the case of non-refundable withdrawals, the sanction shall be accompanied by Form H.

(3) Non-refundable withdrawal from the fund shall be made only on receipt of an authorisation from the Accounts Officer as soon as formal sanction is issued by the sanctioning authority.

(4) The sanction for a temporary advance or non-refundable withdrawal shall remain operative for a period of three months only and shall be deemed to have lapsed thereafter unless specifically renewed.

(5) Bills for the drawal of the money shall be in Form N. In the case of gazetted officers, they are permitted to present bills at the Treasury from which payment is desired and draw the amount directly. In the case of non-gazetted officers, the Head of Office shall draw and

disburse the amount to them. In the case of the deceased officers, the Heads of Offices under whom the subscribers concerned were last working shall draw and disburse the amount on proper identification if the payments are required at the headquarters of the officers.

38. *Annual Statement of Accounts to be supplied to the subscriber.*—(1) The annual account statements can be download from the official website of Accountant General. If a subscriber finds any error in the annual account statement received by him, he should at once submit to his Head of Office a account statement. The Head of the Office will then verify the records available with him and forward to the Accountant General a certificate showing the month-wise details of subscriptions recovered from the salary of the subscriber during the year, or withdrawal made, together with the particulars of the bills, in which recoveries or withdrawals were made, along with the representation submitted by the subscriber. On receipt of the representation along with the certificate, the Accountant General will initiate action immediately to trace out the missing credits and debits and to adjust them in the subscriber's account in accordance with the procedure prescribed by the Comptroller and Auditor General of India in this behalf. After making necessary adjustments in the accounts of the subscriber concerned, the Accountant General will intimate the fact to the Head of the Office who will in turn inform the subscriber.

(2) In respect of gazetted officers, each subscriber should furnish direct to the Accountant General, within three months from the date of receipt of the annual account statement, his representation, if any, indicating the discrepancy noticed in the annual account statement. The certificate of deductions made from his salary and withdrawals made by him from his Provident Fund account during the year, with the particulars of bills in which recoveries or withdrawals were made should be furnished along with the representation.

CHAPTER X

CLOSURE OF PROVIDENT FUND ACCOUNT

39. *Closure of Provident Fund Account.*—(1) A gazetted officer who is about to retire from service on superannuation shall send in Form J, an application for closure of his Provident Fund Account to the controlling officer as soon as the month in which he discontinues subscription to the Fund is received from the treasury. The Controlling Officer shall, within a fortnight of the date of submission of the application by the subscriber, forward the same along

with the documents, which are essential for the closure of the Provident Fund Account to the Accounts Officer.

(2) In the case of non-gazetted officer, he shall submit in Form J his application for closure of his Provident Fund Account to the Head of Office as soon as the salary for the month, in which he discontinues subscription to the Fund, is disbursed to him. The Head of the Office shall, within a fortnight of the date of submission of the application by the subscriber, forward it along with the documents required for the closure of the account to the Accounts Officer. If the Head of Office is non-gazetted, the application shall be sent to the Accounts Officer through the Controlling Officer.

(3) In respect of a deceased subscriber, the Head of Office or the Controlling Officer according as the subscriber is non-gazetted or gazetted, shall forward in Form J within a fortnight of the event necessitating the closure of the account, an application for closure of the Provident Fund Account of the deceased obtained from the nominee (s) of other claimant(s) along with documents such as, nomination in original or Departmental Enquiry Certificate heirship certificate, guardianship certificate, succession certificate and other similar documents which are really needed for closing the account and arranging payment.

Note.—In the case of the Heads of Offices, if they are non-gazetted officers, the application shall be forwarded through the immediate gazetted superior.

(4) Officers, both gazetted and non-gazetted may, if they so desire, apply for the closure of their account immediately after they have proceeded on leave preparatory to retirement.

(5) A gazetted officer or non-gazetted officer who has resigned or has been transferred in order to take appointment in another department of State Government or under the Central Government or under any other State Government or under a body corporate owned or controlled by the Central or State Government or an autonomous organisation registered under the Societies Registration act, 1860 without any break and with prior permission of Government, shall submit in Form P or in Form Q, as the case may be, his application for transfer of balances in the Provident Fund Account to the Head of Department/Office, as soon as he has resigned or has been transferred. The Head of Department/Office shall within a fortnight of the date of submission of the application by the subscriber, forward the same along with the documents required for the transfer of the Provident Fund Account to the Accounts Officer, so as to enable him to take up the question of transfer with the new Department or Government or Corporate body, as the case may be.

(6) All Departmental officers should forward, along with the application for closure of Provident Fund Account of each subscriber, a statement obtained from the subscriber concerned in Form R. In cases where a subscriber does not accept the balance communicated to him he should furnish briefly the reasons for not accepting the balance also with the statement.

(7) When an employee disappears leaving his family, the family will be paid the amount of General Provident Fund, having regard to the nomination made by the employees. All such cases shall be forwarded to the Government through the Head of Department for sanctioning payment, along with the documents detailed below. The concerned Administrative Department of the Secretariat shall sanction the benefits with the concurrence of the Finance Department.

- (i) A certificate from the police station concerned to the effect that the employee could not be traced out after all efforts had been made by the police.
- (ii) An indemnity bond in Form S in stamped paper from the legal heir/nominee of the employee, stating that all payments will be adjusted against the payments due to the employee in case he re-appears and makes any claim.

(8) No portion of money misappropriated by a subscriber can be made good from his General Provident Fund money.

(9) When the amount standing to the credit of a subscriber in the Fund becomes payable, it shall be the duty of the Accounts Officer to make payment, as provided in section 4 of the Provident Funds Act, 1925. The Accounts Officer shall on receipt of such application, close the account and issue in Form T an authorisation to the subscriber, if the subscriber is a gazetted officer and to the Head of Office, if the subscriber is a non-gazetted officer. In case of deceased subscribers, such authorisation shall be issued to the Head of the Department or Head of Office, as the case may be.

(10) Payment of the amounts withdrawn shall be made in India only. The person to whom the amounts are due shall own their own arrangements to receive payment in India. The authorisation in cases where payments are required in places other than the headquarters shall be issued in Form U.

SCHEDULE

FORMS

FORM A

[See rule 4]

APPLICATION FOR ADMISSION TO GENERAL PROVIDENT FUND

(KERALA)

(All entries in BOLD, CAPITALS in blue or black ink)

[Leave one space between words, put ✓ in the relevant column]

1. Name of applicant

2. Sex

Male	Female
------	--------

3. Name of Father/Husband

4. Permanent Address

District

										PIN						

5. Date of birth (DD-MM-YYYY)

--	--

--	--

--	--	--	--

6. Date of Joining Service (DD-MM-YYYY)

7. Date of Retirement

8. Department (Parent)

--

9. Designation

10. Permanent Employee Number (PEN)

--

11. Official Address

District

PIN

12. Service is

(i)	Central	State
(ii)	Full-time	Part-time
(iii)	Pensionable	Non-pensionable
(iv)	Officiating	Permanent
(v)	Re-employed	Not Re-employed

13. If the applicant is a subscriber to any other Provident Fund

Name of the Fund

--

Account Number

--

14. Basic Pay

`	
---	--

15. Monthly Subscription

`	
---	--

16. Salary month from which
the subscription starts

--	--

--	--	--	--

17. Salary Head of Account

--	--	--	--

--	--

--	--	--

--	--

18. Whether the applicant has a family

Yes	No
-----	----

19. Whether nomination enclosed

Yes	No
-----	----

Signature of applicant

Place:

Date:

(Counter signature of the
Head of Office with designation)

(Office Seal)

FOR USE IN THE OFFICE OF THE ACCOUNTANT GENERAL (A&E)

(To be entered by the Section concerned)

Section

Unit

Prefix

Account Number

(to be entered by EDP-PF)

Signature of Assistant Accounts Officer.

INSTRUCTIONS

- The amount of monthly subscription shall not be less than 6% of the basic pay and shall not exceed the maximum basic pay.
- Those who have not completed one year's continuous service shall submit a written consent to join the Fund.
- Gazetted subscribers have to file the nomination with the Accountant General. In the case of Non-Gazetted subscribers, the nominations are to be accepted and kept by the Heads of Offices.

FORM B

FORM OF NOMINATION

[See rule 5(1)]

I,(Name) hereby nominate the person(s) mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable or having become payable, has not been paid.

<i>Name and full permanent address of nominee(s)</i>	<i>Relation with the subscriber [in case the nominee is not a member of the family as defined in Rule 2 (c) indicate the reasons]</i>	<i>Age</i>	<i>Share payable to each</i>	<i>Contingencies on the happening of which nomination shall become invalid</i>	<i>Name, address, relationship and age of the person to whom the right of the nominee shall pass in the event of his predeceasing the subscriber</i>	<i>Name and address of the person to whom share is to be paid on behalf of minor</i>
1	2	3	4	5	6	7

Place:

Date:

Signature of the subscriber, Name and designation.....

Account No.....

Name and address

Signature

Witness:— 1.....

2.....

Countersignature by Head of Office (required only when subscriber is a non-gazetted Government servant).....

*Note:—*The nomination made by a subscriber who was not married at the time of filing nomination shall become in valid on getting married.

Instructions

Column 1.—A subscriber can nominate more than one person. If he/she has a family as defined in General Provident Fund (K) Rules, the nomination shall not be in favour of any person who is not a member of the family.

Column 4.—If the subscriber nominates only one person, the words “In full” may be noted. Otherwise the share payable to each so as cover the whole amount standing at the credit of the subscriber may be specified.

Column 5.—Death need not be shown as a contingency. In the case of a subscriber having only one member in the family and who wishes to nominate another person as alternate nominee, he shall specify that the right conferred on the alternate nominee shall become invalid in the event of the subscriber acquiring an additional member in the family.

Column 6.—The name to be specified in this column shall be that of a member of the family of the subscriber if he has a family, other than the subscriber or nominee.

Column 7.—The name to be specified in this column shall be that of a person other than the subscriber or nominee.

Account No.—In the case of persons who file the nomination along with application for admission to the Fund, this will be furnished by the Accountant General.

FORM C

(See rule 12)

PROVIDENT FUND PASS BOOK

This is only a subscriber's record denoting the transactions in his Provident Fund Account. In case of any dispute regarding the balance in the account, the balance as per the ledgers in the Accountant General's Office only will be accepted.

INSTRUCTIONS

1. Fill in carefully the entries in this pass book. Whenever there is a change in the designation, official address or in the account number of the subscriber, the fact shall, invariably, be noted in the relevant column.
2. In the case of a non-gazetted officer, the entries relating to the particulars of the bill, subscription, etc., will be made each month by the head of the office after proper verification and duly attested. In respect of a gazetted officer, he himself should make the entries in the pass book and present the book along with the bill in which the deductions are made, at the treasury for encashment. The date of encashment of the bill will, however, be filled in the pass book and attested by the Treasury Officer after proper verification.
3. If no bill is encashed in a particular month, the column for that month should be left blank.
4. Amount, if any, remitted by chalan should also be indicated in the appropriate column. The chalan number, date of remittance etc., should be given under 'Particulars of bill'.
5. Whenever an advance is sanctioned to the subscriber, the detailed thereof should be entered in the pass book immediately after disbursement of the amount.
6. The subscriber should, on receipt of the credit slip from the Accountant General for a particular year, fill in last six column beginning "Total credits for the current year", and work out the closing balance for the year. If any discrepancy is noticed in the figures furnished in the credit slip, and those in the pass book, the subscriber should immediately take up the matter direct with the Accountant General who will verify the account and pursue action for tracing out and adjusting the missing credits and/or debits in the account.

PROVIDENT FUND PASS BOOK

Name of the subscriber

Date of his admission to the
State General Provident Fund

<i>Designation of the subscriber and office to which he is attached</i>	<i>Provident Fund account number allotted by the Accountant General (from time to time)</i>	<i>Head of account</i>	<i>For the period</i>	
			<i>From</i>	<i>To</i>
1	2	3	4	5

Year..... From.....

Particulars of bill											
<i>Month</i>	<i>Date of encashment</i>	<i>Treasury at which the bill is encashed</i>	<i>Head of account</i>	<i>Nature of the bill (here enter whether the bill is establishment pay bill, TA/NRA bill, arrear pay bill or arrear DA bill)</i>	<i>Gross Amount</i>	<i>Net Amount</i>	<i>Amount of Provident Fund subscription deducted in the bill</i>	<i>Refund of temporary advance from Provident Fund made in the bill</i>	<i>Total recovery towards Provident Fund (cols. 8+9)</i>	<i>Amount of TA/NRA withdrawn from PF (name of the treasury and the date of encashment should be noted in column 2&3)</i>	<i>Initials of the Disbursing Treasury Officer</i>
1	2	3	4	5	6	7	8	9	10	11	12
Apr.											
May											
June											
July											
Aug.											
Sept.											
Octo.											
Nov.											
Dec.											
Jan.											
Feb.											
Mar.											

Total credits for the current year `

Total debits for the current year `

Interest for the current year as per

credit slip `

Net balance `

Total balance as on 31-3-.....

Amount brought forward from

the previous year's account `

(to be carried over to the next year a/c) `

FORM D

[See rules 14 & 37(1)]

FORM OF APPLICATION FOR TEMPORARY ADVANCES AGAINST
DEPOSITS IN GENERAL PROVIDENT FUND (KERALA)

1. Name and Account Number of the :
subscriber and the reference number of
the Annual Statement received from
the Accountant General, indicating
Section number & Branch
2. Designation and Permanent Employee :
Number (PEN)
3. Basic pay :
4. Amount of advance required :
(both in figures and words)
5. Purpose of which it is required :
6. Number if instalments of recovery :
proposed
7. Date of complete repayment of the :
previous loan
8. Details of advances pending :
recovery:—
 - (1) number and date of the order :
granting previous advance
 - (2) the amount of previous advance :
 - (3) date and drawal of previous :
advance
 - (4) balance outstanding :
9. Amount of consolidated advance :
[sum of items 4 and 8 (4)] and the
number and amount of monthly
instalments in which the consolidated
advance is proposed to be repaid
10. Name of treasury at which payment is :
desired

11. I hereby declare that the above statements are true and that I agree to abide by the General Provident Fund (Kerala) Rules in force. I also promise to repay the above advance in equal monthly instalments according to Rules.

Place.....

*Signature of the subscriber
with name and designation*

Date.....

12. Enquiry Certificate

Signature of Head of Department or Office

Place.....

Date.....

VERIFICATION REPORT

13. Total amount at the credit of the applicant :
14. Amount of advance admissible :
15. Number of instalments of repayments :
16. Any other fact requiring consideration :

(Head of Office or Department)

FORM E

[See rules 14, 20 & 37 (1)]

STATEMENT OF DEPOSITS AND WITHDRAWALS FOR THE PERIOD AFTER THE
LASTCREDIT CARD TILL THE DATE OF APPLICATION
FOR.....
FROM GPF ACCOUNT

Name of Subscriber.....G P F Account No.

A. Deposits

Sl.No.	Month & Year	Monthly subscription	Refund of Advance	Total amount deducted from the month (3+4)	Date of encashment of the bill	Gross amount of the Bill	Net amount of the bill	Name of Treasury	Remarks
1	2	3	4	5	6	7	8	9	10
	March								
	April								
	May								
	June								
	July								
	August								
	September								
	October								
	November								
	December								
	January								
	February								
	Total								
	March								
	April								
	May								
	June								
	July								
	August								
	September								
	October								
	November								
	December								
	January								
	February								
	Total								

B. Details of DA Credited to GPF since Last Credit Card

Sl. No.	No. and Date of G.O as per which the DA arrears was credited to PF	Period to which arrears relate	Amount credited to GPF `	Date of encashment of the bill	Gross amount of the bill `	Net amount of the bill `	Name of Treasury
1	2	3	4	5	6	7	8

C. Details of withdrawals made after the Last Credit Card

No. and date of sanction	Date of drawal	Amount `	Name of Treasury	Nature of advance TA or NRW	Purpose
1	2	3	4	5	6
Total					

If there is no withdrawal since the Last Credit that fact should be specifically stated in the proforma.

D. Abstract

1. Total amount at credit as per last credit card for the year 20..... `
 2. Total amount credited to PF account after last credit card `
- (Total of A&B above)

3. Grand Total (items 1+2 above) `
4. Total amount of advance drawn after the issuance of the last Credit card (Vide details furnished under C above). `
5. Total amount of DA arrears and Pay Revision arrears if any not due for withdrawal as per existing Government Orders `
6. Grand total (item 4+5) above `
7. Net balance at credit of the subscriber (3-6) on the date of application `

Certified that the particulars furnished above have been verified with reference to pay abstract, acquittance roll, PF Pass Book and other connected records and found correct.

*Signature of Drawing and Disbursing
Officer/Signature of subscriber in
the case of Gazetted Officer*

Place:

Name:

Date:

Designation:

FORM F
[See rules 14, 20 & 37 (2)]
FORM OF SANCTION FOR TEMPORARY ADVANCES FROM
GENERAL PROVIDENT FUND (KERALA)

A temporary advance from the General Provident Fund (Kerala) as particularised below is sanctioned by the undersigned under the rule regulating that Fund.

1. Name of subscriber :
2. Designation and Permanent Employee :
Number (PEN)
3. Basic pay. :
4. Provident Fund Account Number :
 - (a) Reference number of the Annual :
Statement received from the
Accountant General, indicating
Section Number and Branch
 - (b) Number and date of order granting :
previous temporary advance
 - (c) Amount of previous temporary advance :
 - (d) Date of drawal of the previous temporary :
advance
5. Amount of advance :
6. Object of advance :
7. Rule or Rules under which the advance is :
sanctioned
8. Balance at credit of the subscriber on his :
date (as verified from the account last
rendered by the Accounts Officer/Head
of Office/Department)
9. Balance of previous advance, if any :
outstanding against the subscriber

10. Date of repayment of previous advance, :
if any
11. Special reasons for granting the advance :
under Rule 14
12. Number of instalments in which the advance :
is to be recovered
13. Amount of consolidated advances (items 5&9) :
and the number of instalments in which the
consolidated advance is to be recovered
14. Amount of each such instalments :

(Signature of the Sanctioning Authority)
Name:

(Office seal)

Designation:
Signature of Drawing and Disbursing Officer:

Name:
Designation

(Office seal)

To

The Accountant General, Kerala,
Thiruvananthapuram.

The District Treasury/Sub Treasury Officer.....

The.....

Shri.....

FORM G
[See rules 20 & 37 (1)]
APPLICATION FOR NON-REFUNDABLE WITHDRAWAL FROM THE
GENERAL PROVIDENT FUND (KERALA)

1. Name and designation of the subscriber :
and full official and residential address
with PIN code.
2. Basic Pay :
3. (a) Provident Fund Account Number :
(b) Permanent Employee Number :
(PEN)
(c) Reference Number of Annual :
Statement received from the
Accountant General indicating
Section number and Branch
4. Date of retirement :
5. Total service (in years) under :
Government as on this date
6. Object of the withdrawal :
(a) If the withdrawal is required for :
meeting the expenditure in connection
with the :-
(i) higher education of any child or :
department of the subscriber
(ii) marriage of a son or daughter or any :
other female relative dependant of
the subscriber; if he has no daughter.
(iii) illness of the subscriber or any person :
actually dependant on him:
(iv) (a) acquisition of land or :
acquisition of house site
(b) acquisition of house or acquisition of :
ready built flat
(v) (a) construction of a house :
(b) addition, alteration or reconstruction
of house:
(c) maintenance/repair or upkeep of :
house

- (vi) purchase of car, motorcycles/scooter :
- (b) Whether the withdrawal is required :
for repayment of loan taken for any
of the above purposes
7. Amount of the withdrawal proposed :
(both in figures and words)
8. Name of the Treasury at which payment :
is desired
9. (a) whether any non-refundable :
withdrawal was made by him from the fund
previously for the same or different object
and, if so, furnish the details thereof
- (b) If any withdrawal was made as :
mentioned above, state whether he had
submitted the utilization certificate in
respect of that withdrawal to the
appropriate authority within the prescribed
time limit. If the certificate was not
submitted within the said period, furnish
the reasons therefore

DECLARATION

I, do hereby declare that the above statements furnished by me are true and that I agree to abide by the General Provident Fund (Kerala) Rule as amended from time to time. I do hereby further declare that I shall accept the amount as admissible and authorized by the Accountant General (A&E), Kerala.

Place

Dated signature of the subscriber
with full official address

(To be filled in by the Head of Office/Department)

I recommend for sanction the withdrawal of `(Rupees..... only)
by the subscriber.

CERTIFICATE

1. It is certified that I have verified the particulars furnished by the subscriber against column 2,3,4,5 and 9 with reference to the relevant records in my office and that they are found to correct.
2. It is also certified that I have caused enquiries to be made about the statement contained in the application regarding the object of the proposed withdrawal and that I am satisfied that it is bona fide.

Station

Dated signature of the
Head of Office/Department

VERIFICATION REPORT

1. Total amount at the credit of the subscriber in the Fund.
2. Amount admissible under the rules.
3. Rules(s) under which the sanction permitting the withdrawal by the subscriber is to be accorded.
4. Any other facts, which require special consideration.

Head of Office/Department

Endt. No..... dated

To

The.....

.....

.....

In respect of a subscriber who is non-gazetted the verification report shall be furnished by the Head of Office with reference to the latest annual account slip issued by the Accountant General and the Office copies of the pay bills, etc., relating to the subsequent period.

In the case of Gazetted Officer, the Head of Office/Department shall furnish the verification report in the application with the help of the latest annual account slip issued from the Office of the Accountant General and certificate from the Gazetted Officer, showing subsequent deductions from his pay and advances/withdrawals, if any, taken from his account.

FORM H

[See rules 20 & 37 (2)]

SANCTION FOR NON-REFUNDABLE WITHDRAWAL FROM GPF (KERALA)

1. Name of subscriber :
2. Designation and Permanent Employee :
Number
3. Basic pay at the time of sanction the :
withdrawal
4. Provident Fund Account Number and the :
reference number of the annual statement
received from the Accountant General
indicating Section number and Branch
5. Object of the non-refundable withdrawal :
6. (i) Particulars and amount of loan, if any, :
taken by the subscriber for house building
purposes under any housing scheme of the
State Government

(ii) Particulars and amount of any other :
assistance received by the subscriber
from other Government sources, for
the same purpose.

[Sub columns (i) and (ii) above need be filled
up only if the withdrawal is sanctioned for
house building or allied purposes].

7. Balance at credit of the subscriber on this :
date (as verified from the account last
rendered by the Accounts Officer/Head
of Office/Department)
8. Date of retirement :

9. Total service rendered by the subscriber :
on the date of application
10. Amount of the non-refundable withdrawal :
11. Rules and orders under which sanction is :
accorded
12. Number of instalments in which payment is :
to be made
13. Special reasons, if any, for granting the :
withdrawal

Signature of the Drawing and Disbursing

Officer/Sanctioning Authority

Name

Designation

(Office seal)

FORM I

(See rule 26)

FORM OF APPLICATION FOR CONVERSION OF AN ADVANCE INTO A
NON-REFUNDABLE WITHDRAWAL

1. Name of the subscriber :
2. Designation and Office to which attached :
3. Pay and Permanent Employee Number (PEN) :
4. Name of the Provident Fund and
Account Number :
5. Balance at credit on the date of application :
6. Balance outstanding to be converted in to a
non-refundable withdrawal :
7. (a) Purpose for which advance taken :
(b) Date of payment of advance :
(c) Amount of advance sanctioned :
8. Particulars of communication under which
Advance was sanctioned :
9. Whether any advance or non-refundable
withdrawal has been drawn previously for
the purpose mentioned above, If so,
particulars thereof :
10. (a) Total service, including broken periods,
if any, on the date of this application :

(b) period of service left on the date of
application for attaining the age of
superannuation :

(c) The date of superannuation :

Place:

Date:

Signature of the applicant

Dated:

The above have been verified and found correct.

Signature and Designation of Recommending Authority

ORDER

No.

Dated:

Sanction is hereby conveyed/is accorded under Rule 26 of the General Provident Fund (Kerala) rules for the conversion into non-refundable withdrawal of an amount of `.....(Rupees) being the outstanding balance out of the GPF advance of `.....sanctioned on (20.....)and drawn in Bill No.....of.....for the (purpose).....to Shri/Smt. Kumari.....of the Office of (GPF Account No.....)

Signature.....

(Office Seal)

Designation.....

Dated:

Copy forwarded to:

- (i) The Accountant General, Kerala, Thiruvananthapuram.
- (ii) The District Treasury/Sub Treasury Officer
- (iii)The.....
- (iv).....

Signature.....

Designation.....

FORM J

[See rules 28(5), 39(1), (2) & (3)]

***APPLICATION FOR CLOSURE OF GENERAL PROVIDENT FUND
(KERALA) ACCOUNT**

1. Name (in full), office address of Subscriber :
account number and reference number
(as indicated in the latest annual account
statement received from the Accountant
General with Section & Branch
2. (a) Designation (Specify whether Gazetted or :
Non-Gazetted)
(b) Date of Birth :
(c) Date of joining service :
(d) Home Address with contact number :
(e) If the subscriber is an employee of the
Education Department: whether the
subscriber is a Surrendered School Teacher
3. (a) Office in which the subscriber is working/
worked last
(b) District in which the subscriber is :
working/worked last
4. (a) Date of proceeding on leave preparatory :
to retirement
(b) Date of quitting service by retirement/ :
superannuation
(c) Statement of option as required in rule 28(6) :
[see Note 4 below]

(If he/she has already quitted service
otherwise specify whether he/she has quitted
service by discharge, dismissal, resignation or
death etc.)

5. In case of 4 (b) whether he/she has drawn :
his/her salary for the month immediately
preceding the month of retirement, if so,
furnish the date of drawal of the salary.
6. (a) Whether the Statement of deposits and :
withdrawals after the period, which has
been included in the latest credit card till
the month in which the Provident Fund
subscription is discontinued, is furnished;
(b) Periods, if any, during which no :
subscriptions and refund of advance have
been recovered due to Leave without
allowance etc.
7. (a) Number and date of the bill/treasury :
voucher in which the last Provident Fund
deduction was made. (Also indicate the name
of the treasury where the bill/voucher was
encashed).
(b) the amount of last fund deductions:—
(i) Subscription ` :
(ii) Refund of advance ` :
(c) Gross amount of the bill/treasury voucher :
(d) Net amount of the bill/treasury voucher :
(e) Date of encashment of the bill/treasury :
voucher
8. (a) Whether any temporary advance was :
sanctioned to him/her from his/her GPF
(Kerala) account during the twelve months
immediately preceding the date of
application for closure of the account on
his/her quitting service. (if so, indicate the
amount of the advance, the number and the
date of sanction and the date of drawal of
the amount)

- (b) Whether any non-refundable withdrawal was sanctioned to him/her from his/her P F account during the twelve months immediately preceding the date of application for closure of account on his/her quitting service, (if so, indicate the amount of advance, number and date of sanction and the date of drawal of the amount).
- †9. Whether personal marks of identification, left hand thumb and finger impressions and specimen signature in duplicate, duly attested by a Gazetted Officer of the State Government have been furnished. (In respect of a Gazetted Officer, specimen signature in duplicate, duly attested by another Gazetted Officer alone need be furnished.)
- ‡10. Name of the treasury/office through which payment is to be made
11. A. In the event of death of a subscriber before making final disbursement of the PF amount, furnish also:
- (a) Date of birth of the subscriber
- (b) Date of his/her first appointment in the Government service
- (c) Date of death
- (d) Whether proof of death in the form of a death certificate issued by the Municipal authorities or other competent authorities is available. (The proof of death need be insisted upon only in cases of doubt.)
- (e) Whether a valid nomination executed by the subscriber in accordance with the rules exists. [If so, attach the nomination in original].

- (f) In the case of subscriber who filed his/her :
nomination while unmarried, whether
he/she has acquired a family after the
submission of the first nomination and
whether he/she has submitted a fresh one
thereafter.
- B. If there is no valid nomination, furnish a list of :
member (s) of the subscriber's family as
defined in Rule 2 (c) of the GPF (Kerala) Rules
surviving on the date of death of the subscriber
to whom the PF money is payable together with
his/her/their name(s), age(s) and respective
relationship to the subscriber, with
Departmental Enquiry Certificate (DEC). [In
the case of daughter(s), indicate whether
she/they is/are married or unmarried. If
married, furnish whether her/their husband(s)
is/are alive.]
- C. In case where there is no valid nomination and :
where no member of the family of the
subscriber as defined in rule 2 (c) of the GPF
(Kerala) Rules survives, furnish the name(s) of
the person(s) to whom the PF money is payable
(to be supported by letters of probate or
succession certificate, etc.)
12. Whether a fresh nomination has been enclosed :
with the closure application (The subscriber is
required to file a fresh nomination and enclose
the same with the closure application)

§ DECLARATION

I,..... do hereby declare that the particulars mentioned above are true. I further declare that I do not/do accept the balance standing to my credit in the GPF (Kerala) Account No.....communicated to me by the Accounts Officer in his annual account statement for the financial year ended on the 31st March 20.. ¶(here enter the financial year immediately preceding the date of his quitting service).

Station : Dated Signature of the subscriber/

Date: Nominee(s)/other claimant(s) with full home address.

(To be filled in by Head of Office/Department)

CERTIFICATES

- (1) Certified after due verification with reference to the records available in my office that Shri/Smt.....subscriber to PF account No..... has proceeded on leave preparatory to retirement with effect from.....F.N./A.N. will be retiring/has already retired/has been discharged/dismissed/removed/has resigned finally from Government service with effect from.....F.N./A.N. and his/her resignation has been accepted. He/she has drawn on his/her salary for the month immediately preceding the month of retirement.

@ Certified also that he/she has not resigned from Government Service with the prior permission of the Government to take up appointment in another department of the State Government or under the Central Government or under any other State Government or under a body corporate owned or controlled by Government or an autonomous organisation, registered under the Societies Registration Act, 1860.

- (2) Certified further after due verification with reference to the records available in my office that no temporary advance/ non-refundable withdrawal was sanctioned to the subscriber from his Provident Fund account during the 12 months immediately preceding the date of his application for closure of the account/quitting service. Certified also after due verification with reference to the records available in my office that the following temporary advance(s)/ non-refundable withdrawal(s) was/were sanctioned to the subscriber from his/her Provident Fund account during the twelve months immediately preceding the date of his/her application for the closure of PF account/ quitting service.

Amount of temporary advance`	Amount of non-refundable withdrawal`	No. and date of sanction	Date of withdrawal	Voucher No.
1				
2				
3				
4				

- (3) Certified that the last Fund deduction was made from his /her pay for the month of..... drawn in this office bill No..... datedfor ` (Rupees.....) Voucher No.....ofTreasury, the amount of deduction being ` and recovery on account of refund of advance being `
- (4) Certified also that the entry against items 1,2,3 and 7 furnished by the claimant(s) have been verified by me with reference to my office records and found correct
- (5) Certified also that the entry against column 11 B furnished by the claimant(s) has been verified by me and found correct to the best of my knowledge.
- (6) Certified that the application for pension is being processed in this office/details of Pension payment order noted below are correct.

Signature of Head of Office/ Department

Station: ** (Dated, Counter-signature of the Gazetted Superior Officer).
Date:

*The form shall be carefully filled in by the subscriber as soon as his/her salary for the month immediately preceding the month in which he/ she retires or proceeds on leave preparatory to retirement on superannuation is received by him/her and submitted to the Head of the Office or Department according as the subscriber is Non-Gazetted or Gazetted.

In the case of a subscriber who is no more, the Head of the Office or Department shall according as the subscriber is non-Gazetted or Gazetted obtain from the nominee(s) or in his/her/their absence from the other claimant(s) immediately after the death of the subscriber, an application for closure of the account and to forward it with necessary documents to the Accountant General within the fortnight of the

receipt of the application. The Departmental Officers will give such assistance to the nominees or claimants as is necessary to fill in the form of application properly.

† It applies only when payment is desired at a treasury other than the one at the District Headquarters where the subscriber served last'

‡ In respect of non-Gazetted Officers, the payment will not be made through the treasury, but only through the Head of the Office in which he/she served last'

§ If the application is submitted by a nominee or other claimants, the second sentence in the declaration may be scored off.

¶ If the subscriber has not received the annual account statement for the financial year immediately preceding the date of his/her quitting service, he/ she may indicate here the year of the latest annual account statement received by him/ her. In case where the subscriber does not accept the balance communicated to him/ her, he/ she should furnish briefly in a separate letter the reasons for not accepting the balance.

@ This certificate is not necessary in cases other than resignation.

** If the Head of Office forwarding the application is non-Gazetted, the application should be routed through his/her immediate Gazetted superior who shall countersign the application.

Note: — 1. In case the subscriber is a Gazetted Officer, the certificates relating to the date of retirement, details of advances sanctioned and alone certificate regarding the correctness of the entries in items 1, 2 and 3 (i.e. certificates Nos. 1, 2 and 4) also need be furnished by the Head of Department or any other authority competent to sanction temporary advances and non-refundable advances from the PF of the subscriber.

Note: —2. Item 7 need be filled up in the case of Gazetted Officers.

Note: —3. Certificate 3 need be filled up in the case of non-Gazetted Officers/ Nominees/ Claimants.

Note: —4. A subscriber who wishes to avail of the facility of discontinuance of subscription under Rule 7(d) and for the withdrawal of the available balance before retirement under Rule 28(6) shall furnish the option statement against item 4(c).

Form K
[See rule 30(c) (ii)]
FORM OF SECURITY BOND

KNOW ALL MEN BY THESE PRESENTS THAT we, Shri/ Smt.....
(H.E.name and full address) (hereinafter called “the claimant”) and Shri/ Smt.....
(H.E.name and full address) and Shri/ Smt..... (H.E.name and full address)
(herein after called “the sureties”) do hereby jointly and severally bid ourselves and our
heirs, executors and administrators to pay to the Government of Kerala (herein after
called “the Government”) on demand a sum of ` (in words also).

Signed and dated this theday of..... two
thousand.....

By the claimant Shri/Smt.....

In the presence of witnesses:

(1)

(2)

By sureties

(1) Sri/ Smt

(2) Sri/ Smt

In the presence of witnesses:

(1)

(2)

WHEREAS.....was at the time of.....death, a subscriber
to the General Provident Fund (Kerala):

WHEREAS the saiddied on theday of20.....

WHEREAS a sum of ` (in words also) is payable to the claimant being
the legal heir of the said (herein after called “the deceased”)

WHEREAS the claimant claims the said sum but has not obtained probate or
letters of administration or other legal authority;

WHEREAS the Government after making the due inquiry is satisfied that the
claimant is entitled to the said sum and that there is no provision in the General
Provident Fund Act or the General Provident Fund (Kerala) Rules to split up the
amount for payment up to ` 5,000 on the basis of a heir ship certificate from the
Tahsildar and the balance on execution of an indemnity bond:

AND WHEREAS the Government desire to pay the said sum to the claimant but consider it necessary that the claimant should first execute a bond with two sureties to indemnify the Government against all claims to the amount so due as aforesaid to the deceased before the said sum can be paid up to the claimant.

NOW THE CONDITION of this bond is such that if, after payment has been made to the claimant, the claimant or the sureties shall in the event of a claim being made by any person other than the claimant against the Government with respect to the aforesaid sum of ` (in words also) refund to the Government the sum of ` (in words also) and shall otherwise indemnify and save the Government harmless from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THAN the above written bond or obligation shall be void, otherwise the same shall remain in full force and virtue.

The liability of the sureties under this bond is co-extensive with that of the claimant and shall not be impaired or affected by the Government giving time or any other indulgence to the claimant or by the Government varying only the term and conditions herein contained:

Provided further that the claimant and the sureties do hereby agree that all sums found due to the Government under or by virtue of this bond shall be recoverable jointly and severally from them and their properties both movable and immovable as though such sums are arrears of land revenue under the provisions of the Revenue Recovery Act for the time being in force and in such other manner as the Government may deem fit.

Signed and delivered by the claimant

Sri/ Smt

In the presence of witnesses

(1)

(2)

Signed by the sureties

Sri/ Smt

Sri/ Smt

In the presence of witnesses

(1)

(2)

Form L

[See rule 31(2)]

FORM OF BOND OF INDEMNITY FOR DRAWAL OF PROVIDENT FUND
MONEY DUE TO THE MINOR CHILD/ CHILDREN OF DECEASED
SUBSCRIBER

(to the extent of ` 25,000)

We (a) (Full name of claimant(s), with place(s) of residence, son/daughter/wife of.....resident of..... (hereinafter called the 'obligor') and We (1)..... son/daughter/wife of..... and resident(s) of..... and (2).....

son/daughter/wife of and resident of..... Sureties on her/his their behalf (herein after called the 'Sureties') are held firmly bound to the Governor of Kerala (herein after called the 'Government') in the sum of Rupees(`) to be paid to the Government or his successors or assigns for which payment to be well and truly made , each of us severally binds himself and his heirs, executors, administrators and assigns and every two and all of us jointly bind ourselves and our respective heirs, executors, administrators, and assigns firmly by these presents.

This day of 20...

WHEREAS (c) (..... Name of deceased) was at the time, of his death a subscriber to the General Provident Fund and whereas the said (c) died on the day of 20 and a sum of Rupees(`) payable by Government on account of his General Provident Fund accumulations.

AND WHEREAS the above bounden obligor claim(s)* the said sum on behalf of the minor child/ children of the said (c) but has/ have not obtained a guardianship certificate*

*Here insert "to be entitled to" or "as guardians" as the case may be

AND WHEREAS the obligor(s) has/have satisfied the (d) (officer concerned) that he/she/they is/are entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce a guardianship certificate AND WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary

that the claimant should first execute a bond with two sureties to indemnify Government against all claims to the amount so due as aforesaid to the said (c) (deceased before the said sum can be paid to the claimant) which the obligor and at his/ her request the sureties have agreed to do. NOW THE CONDITION of this bond is such that if after payment has been made to the claimant the obligor or sureties shall in the event of a claim being made by any other person against Government with respect of the aforesaid sum of ` refund to Government the sum of Rupees and shall otherwise indemnify and keep the Government harmless and indemnified from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim there to. THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force effect, and virtue. The Government have agree to bear the stamp duty if any, chargeable on these presents. IN WITNESS to the above written bond and the condition therefore we..... and.....and.....

This day of(20) have hereunto set and subscribed our respective of..... our respective hands. Accepted for and on behalf of the Governor of Kerala.

FORM M
[See rule 32]

For of Indemnity that should be taken for authorizing payment of the General Provident Fund deposits without insisting on the production of letters of administration or other legal authority to a person claiming payment as heir of the deceased nominee of the subscriber).

We, Sri (Here enter name and address), (herein after called the 'bounden') (a) and Sri and Sri (b) (Here enter name and addresses) (herein after called the 'Sureties') do hereby bind ourselves and each of us our and each of our heirs, executors and administrators jointly and severally to pay to the Governor of Kerala (herein after referred to as 'the Government') on demand the sum of ` (Rupees in words).

Signed and dated this the day of
20 and

WHEREAS (c) was at the time of his/ her death a subscriber to the General Provident Fund (Kerala) AND WHEREAS the said (c) died on the day of20.....;

WHEREAS a sum of Rupees (`) is payable to (d) the nominee of the said (c) by the Government on account of the General Provident Fund accumulations of the said (c) died after the said (c) but before receiving payment;

AND WHEREAS the above bounden [herein after called the claimant(s)] claim(s) the said sum but has/have not obtained probate or letters of administration or other legal authority;

AND WHEREAS theGovernment desire(s) to pay the said sum to the claimant(s) but consider(s) it necessary that the claimant(s) should first execute a bond with two sureties to indemnify the Government against all claims to the amount so due as aforesaid before the said sum can be paid to the claimant(s).

NOW THE CONDITION of this bond is such that if , after payment has been made to the claimant(s), the claimant(s), or the said sureties shall in the event of a claim being made by any person other than the claimant(s) against the Government with respect to the aforesaid sum of Rupees..... (`) refund to the Government the sum of Rupees..... and shall otherwise indemnify and save the Government harmless

from all liabilities in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto.

THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue .

The liability of the sureties under this Bond is co-extensive with that of the same shall not be affected by the Government giving time or any other indulgence to the bounden:

Provided further that the bounden and the sureties do hereby agree that all sums found due to the Government under or by virtue of this bond may be recovered jointly and severally from them and their properties movable and immovable as if such dues were arrears of land revenue under the provisions of the Revenue Recovery Act for the time being in force or in such other manner as the Government may deem fit

Signed by the bounden Sri
In the presence of witnesses:—

(1)
(2)

Signed by the sureties Sri.....
And Sri.....

In the presence of witnesses
(1)
(2)

-
- (a) Full name (s) of claimant(s) with place(s) of residence.
 - (b) Full name of the surety.
 - (c) Full name of the subscriber.
 - (d) Full name of the nominee.

FORM N
[See rule 37 (4)]
FORM OF BILL FOR PAYMENT OF PROVIDENT FUND MONEY

Adjustable by

Voucher No.....

Date.....

Bill for withdrawing final payment / advance/ other withdrawal from the General Provident Fund (Kerala) of Sri/ Smt..... of the..... for the month of.....

<i>Sl. No.</i>	<i>Name of subscriber and basic pay</i>	<i>General Provident Fund Account No.</i>	<i>No. date of sanction/ letter of authority</i>	<i>Final payment/ advance/ other withdrawal</i>	<i>amount</i>

Total

Net amount required for payment (in words)

Rupees.....

Space for classification.....

Signature

Stamp

.....

(Designation of the Drawing Officer)

Pay `
(Rupees.....)
Station.....
Date.....

Contents received
Pay to.....

Treasury Officer
Examined and entered
Treasury Accountant

(Signature of the Drawing Officer)

CERTIFICATE

Certified that I have satisfied myself that all sums included in the bills in Form N drawn previous to this date in favour of Messrs..... Account Nos..... have been disbursed to the proper persons and that their acquittances have been taken and filed in my office with receipt stamp.

(Signature of the Drawing Officer)

Name.....

Designation.....

For use in Audit Office

Admitted `
Objected `
Auditor.....

Audit Officer.

--	--	--	--	--

FORM P

[See rule 39 (5)]

(For Gazetted Officers)

FORM OF APPLICATION FOR FINAL TRANSFER OF BALANCE IN THE
PROVIDENT FUND ACCOUNT TO CORPORATE BODIES/
OTHER GOVERNMENTS

To

The Accountant General

Through..... (The Head of Office Department)

Sir,

1. I have been permanently transferred to/have resigned finally from Government service to take up appointment with..... and my resignation has been accepted with effect from F.N/A.N. I joined service with effect from F.N/A.N. of.....

2. I request that entire amount at my credit with interest due under the rules may be transferred to my Provident Fund account in when opened.

3. A sum of ` was last deducted as Provident Fund subscription and recovery on account of refund of advance from my pay bill for the month of for ` encashed in treasury / sub treasury.

4. I certify that I have neither drawn any temporary advance nor made any final withdrawal from my Provident Fund account during the 12 months immediately preceding the date of my quitting service under..... Government.

5. I certify that the following Temporary Advance/Non- refundable withdrawals were withdrawn / made by me from my Provident Fund Account during the 12 months immediately preceding the date of my quitting service under..... Government.

<i>Amount of temporary advance`</i>	<i>Amount of non-refundable withdrawal`</i>	<i>No. and date of sanction</i>	<i>Date of withdrawal</i>	<i>Voucher No.</i>

Station:

Date:

Yours faithfully,

(Signature)

Name and address.

CERTIFICATES BY THE HEAD OF OFFICE / DEPARTMENT

1. Certified that he/she/has been permanently transferred to/ resigned from Government Service with permission of the Government to take up an appointment in the and he/ she has been relieved his/her resignation has been accepted with effect from.....
2. It is certified after due verification with reference to the records in my office, that no temporary advance/ final withdrawal was sanctioned to the applicant from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service under..... Government.

OR

3. It is certified that after due verification with the reference to the records in my office, that the following temporary advance/final withdrawals were sanctioned to and drawn by the applicant from his/her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service under..... Government.

<i>Amount of temporary advance`</i>	<i>Amount of non-refundable withdrawal`</i>	<i>No. and date of sanction</i>	<i>Date of withdrawal</i>	<i>Voucher No.</i>

Signature of the Head of Office/Department.

FORM Q
[See rule 39 (5)]
(For Non-Gazetted Officers)
FORM OF APPLICATION FOR FINAL TRANSFER OF BALANCES IN THE
PROVIDENT FUND ACCOUNT TO CORPORATE BODIES/
OTHER GOVERNMENTS

To

The Accountant General

Through..... (The Head of Office/ Department)

Sir,

I have been permanently transferred to/ have resigned finally from Government service to take up appointment with..... and my resignation has been accepted with effect from..... F.N/A.N. I joined service with effect from F.N/ A.N of.....

2. I request that the entire amount at my credit with interest due under the rules may be transferred to my Provident Fund Account No..... when opened.

Yours faithfully,
(Signature)
Name and Address

Station:

Date:

(For use by Heads of Offices)

1. Forwarded to the Accountant General..... for necessary action.
2. The Provident Fund Account Number of Shri/ Smt./Kumari..... (as verified from the statements furnished to him/ her from year to year) is
3. He/ She has been permanently transferred to/ has resigned finally from Government service with prior permission of Government to take up appointment with..... and he/ she has been relieved his/her resignation has been accepted with effect from..... F.N/ A.N.

4. The last fund deduction was made from his/her pay in this Office Bill No..... dated for ` (Rupees) cash voucher No..... of Treasury, the amount of deduction being `and recovery on account of refund of advance `

5. Certified that he/ she was neither sanctioned any temporary advance nor any final withdrawal from his/ her Provident Fund account during the 12 months immediately preceding the date of his/her quitting service under Government.

OR

Certified that the following temporary advances / Final withdrawals were sanctioned to him/her and drawn from his/her Provident Fund Account during the 12 months immediately preceding the date of his/her quitting service under Government.

<i>Amount of temporary advance `</i>	<i>Amount of non-refundable withdrawal `</i>	<i>No. and date of sanction</i>	<i>Date of withdrawal</i>	<i>Voucher No.</i>
1				
2				
3				
4				

Signature of Head of Office/Department.

FORM R
[See rule 39 (6)]

I, (H.E. name, designation and office in which the subscriber was working at the time of his quitting service, do hereby/ do not accept the balance standing to my credit in the General Provident Fund Account No..... communicated to me by the Accountant General, Kerala in his annual account statement for the financial year ended on the 31st March,..... (H.E. the financial year immediately preceded the date of his quitting service).

Date:

Station:

Signature of the Subscriber

FORM S
[See rule 39 (7)]
INDEMNITY BOND

The Deed of indemnity executed on the day of Two thousand and..... by Shri..... (H.E. name and address of the claimants). (hereinafter referred to as “the claimants”) and Shri..... and Shri..... (H.E. name and address of the Sureties) (hereinafter referred to as “ the Sureties”) in favour of the Governor of Kerala (herein after referred to as “ the Government”)

WHEREAS the Government in G.O. (P) No. 1028/ 87 Fin. dated 2-12-1987 (herein after called the “said order” which shall form part of this deed as if incorporated herein) have specified that an Indemnify Bond in stamp paper shall be executed by the legal heirs/ nominee of the employee who has disappeared, leaving behind his family, stating that all payment will be adjusted against the payment due to the employee in case he re-appears and makes any claim; And whereas a sum of ` (Rupees) is due to the estate of the employee who has disappeared leaving his family Shri..... from the Government being the General Provident Fund amount at his credit;

WHEREAS the claimants have represented to the Government that they are legally entitled to receive the said sum they being the legal heirs/ nominees of the employee who has disappeared Shri..... and that the amount may be paid to them on their executing an Indemnity Bond with two solvent sureties as hereinafter appearing ;

AND WHEREAS the Government have been pleased to sanction the request of the claimants subject to the condition that they should execute an Indemnity Bond as herein after appearing with two sureties to which the claimants and the sureties have agreed.

Now these present witness as follows:—

1. In consideration of the payment of the said sum of ` (Rupees) to the claimant, the claimants and sureties hereby agree that they will at all times indemnify and keep indemnified the Government from all claims, losses and demands, if any, made or which may be made and all actions and proceedings taken or which may be taken against the Government by the employee in case he reappears and makes any claim.

2. The claimants and sureties hereby further agree that all sums found due to the Government under or by virtue of this bond shall, be recoverable jointly and severally from them and their properties movable and immovable under the provisions of the Revenue Recovery Act for the time being in force as though such sums are arrears of land revenue or in such other manner as the Government may deem fit.

3. The liability of the sureties under this deed is co-extensive with that of the claimants and shall not be impaired or affected by any variation in the terms and conditions herein contained or the Government giving time or any other indulgence to the claimants. In witness whereof the claimants and the sureties have hereunto set their hands the day and year first above written.

Signed by Shri.....

In the presence of witnesses.....

(1)

(2)

Signed by the Shri.....

and Shri.....

In the presence of witnesses.....

(1)

(2)

FORM T
[See rule 39 (9)]
(For Gazetted/ Non-Gazetted Officers)
FORM OF AUTHORISATION FOR CLOSURE OF GENERAL PROVIDENT
FUND (KERALA) ACCOUNT

Office of the.....

No.

From

The

To

1.

2.

Sir,

1. With reference to your letter No..... dated..... intimating that.....quitted the service/ died/ on..... and asking for payment of the amount at credit (Account No.....) in the General Provident Fund (Kerala) on that date, I authorise you to draw a sum of ` (Rupees.....only) representing the amount of..... deposit with interest calculated up to by presenting the bill at theTreasury/ Cash counter of this office.

2. The disbursement should be made in terms of Rules..... of the General Provident Fund (Kerala) Rules and a certificate of disbursement of the amount furnished in your next establishment bill.

3. The deceased by a declaration, dated..... desired that the whole/ portion of his accumulation in the Fund should be paid to the persons named below in the proportions mentioned against each.

4. The payee should be informed that he/she shall have to accept the amount when tendered.

5. The has been advised accordingly.

(Signature)

Yours faithfully,

(Designation)

Copy to the for information and favour of necessary action

(Signature)

(Designation)

Note.— Paras 2 and 3 may be cut out when not required.

FORM U
[See rule 39 (10)]
(For Gazetted/Non-Gazetted Officers)
FORM OF AUTHORISATION FOR CLOSURE OF GENERAL PROVIDENT
FUND (KERALA) ACCOUNT
(for payment outside headquarters)

Office of the.....

No.

From

The Accountant General

To

The Treasury Officer

Sir,

I request you to arrange for the payment of ` (Rupees) only to..... from the Treasury on or after.....

The amount represents the available/ residual balance of the deposits in the General Provident Fund (Kerala) Account No..... with interest calculated thereon to the.....

The following document(s) required in connection with the identification of the payee is/ are enclosed.

The payee should be informed that he/ she shall have to accept the amount when tendered.

The amount when paid may be debited to this office / shown in your treasury accounts are debitable to, quoting the number and date of this letter as authority and forwarding the actual payee's receipt in support of the charge.

The payee is being informed accordingly.

Yours faithfully,
Accounts Officer.

No.....

Date

Copy forwarded for information to the with the request that the payee may be directed to receive payment at the Treasury.

He/ she should also be informed that he/ she shall have to accept the amount when tendered, and that no further interest will be allowed thereafter. Authority for payment of the residual balance will issue as soon as the credits for..... are booked to his ledger account.

Accounts Officer.

*By order of the Governor,
V. P. Joy,
Principal Secretary (Finance).*

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general Purport.)

Government have decided to issue the General Provident Fund (Kerala) Rules, by incorporating all the amendments made to it so far and also with certain modifications by superseding the notifications issued in No. 39645/ CR/62/Fin. dated 20th December, 1963 published in Part I of the Kerala Gazette No.2 dated 14th January, 1964.

The notification is intended to achieve the above object.

ACT No. XIX OF 1925
Passed by the Indian Legislature

(Received the assent of the Governor-General on the 27th August, 1925)
(See Rule 2.1)

*An Act to amend and consolidate the law relating to Government and other
Provident Funds.*

WHEREAS, it is expedient to amend and consolidate the law relating to Government and other Provident Funds; it is hereby enacted as follows:—

1. *Short title, extent and commencement.* — (1) This Act may be called the Provident Funds Act, 1925.

(2) It extends to the whole of British India, including British Baluchistan.

(3) It shall come in to force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Definitions.* — In this Act, unless there is anything repugnant in the subject or context,—

- (a) “Compulsory deposit” means a subscription to, or deposit in, a Provident Fund which, under the rules of the fund, is not, until the happening of some specified contingency, repayable on demand otherwise than for the purpose of the payment of premia in respect of a policy of life insurance, or the payment of subscriptions or premia in respect of a family pension fund and includes any contribution and any interest or increment which has accrued under the rules of the fund on any such subscription, deposit or contribution, and also any such subscription, deposit, contribution, interest or increment remaining to the credit of the subscriber or depositor after the happening of any such contingency;
- (b) “Contribution “ means any amount credited in a Provident Fund, by any authority administering the Fund, by way of addition to, a subscription to, or deposit or balance at the credit of an individual account in the Fund; and “Contributor Provident Fund” means a Provident Fund, the rules of which provide for the crediting of contributions;
- (c) “Dependant” means any of the following relatives of a deceased subscriber to, or a depositor in, a Provident Fund, namely, a wife, husband, parent, child, minor brother, unmarried sister and a deceased son’s widow and child, and where no parent of the subscriber or depositor is alive, a paternal grand parent;

- (d) “Government Provident Fund” means a Provident fund other than Railway Provident Fund, constituted by the authority of the Secretary of State, the Central Government, the Crown Representative or any Provisional Government for any class or classes of persons in the service of the Crown or of persons employed in educational institutions or employed by bodies existing solely for educational purposes, and references in this Act to the Government shall be construed accordingly;
 - (e) “Provident Fund” means a fund in which subscriptions or deposits, of any class or classes of employees are received and held on their individual accounts, and includes any contributions and any interest or increment accruing on such subscriptions, deposits or contributions under the rules of the Fund;
 - (f) “Railway administration” means –
 - (i) any company administering a railway or tramway in British India either under a special Act of Parliament or an Indian Law, or under contract with the Crown, or
 - (ii) the manager of any railway or tramway administered by the Federal Railway Authority or by Provisional Government.
- and includes, in any case referred to in sub-clause (ii), the Federal Railway Authority or the Provisional Government, as the case may be;
- (g) “Railway Provident Fund” means a Provident Fund constituted by the authority of a Railway administration for any class or classes of its employees.

3. *Protection of compulsory deposits.*—(1) A Compulsory deposit in any Government or Railway Provident Fund shall not in any way be capable of being assigned or charged and shall not be liable to the attachment under any decree or order of any Civil, Revenue or Criminal Court in respect of any debit or liability incurred by the subscriber or depositor, and neither the Official Assignee nor any receiver appointed under the Provisional Insolvency Act, 1920 shall be entitled to, or have any claim on, any such compulsory deposit.

(2) Any sum standing to the credit of any subscriber to, or depositor in any such Fund at the time of his decease and payable under the rules of the Fund to any dependant of the subscriber or depositor, or to such person as may be authorised by law to receive payment on his behalf, shall, subject to any deduction authorised by this Act and ,save where the dependant is the widow or child of the subscriber or depositor, subject also to the rights of an assignee under and assignment made before the commencement of this Act, vest in the dependant, and shall, subject as aforesaid, be free from any debit or other liability incurred by the deceased or incurred by the dependant before the death of the subscriber or depositor.

4. *Provisions regarding repayment.* — (1) When under the rules of any Government of Railway Provident Fund the sum standing to the credit of any subscriber or depositor, or on the balance thereof after the making of any deduction authorised by this Act, has become payable the officer whose duty it is to make the payment shall pay the sum or balance, as the case may be, to the subscriber or depositor, or, if he is dead, shall—

- (a) if the sum or balance, or any part thereof, vests in a dependant under the provisions of section 3, pay the same to the dependant or to such persons as may be authorised by law to receive payment on his behalf; or
- (b) if the whole sum or the balance, as the case may be, does not exceed five thousand rupees, pay the same or any part thereof, which is not payable under clause (a) to any person nominated to receive it under the rules of the Fund, or, if no person is so nominated, to any person appearing to him to be otherwise entitled to receive it; or
- (c) in the case of any sum or balance, or any part thereof, which is not payable to any person under clause (a) or clause (b) pay the same, —
 - (i) to any person nominated to receive it under the rules of the Fund, on production by such person of probate or letters of administration evidencing the grant to him of administration to the estate of the deceased or a certificate granted under the Succession Certificate Act, 1889, or under the Bombay Regulation VIII of 1827, entitling the holder thereof to receive payment of such sum, balance or part, or
 - (ii) where no person is nominated, to any person who produces such probate, letters or certificates:

Provided that, where the whole or any part of any sum standing to the credit of the subscriber or depositor has been assigned to any other person before the commencement of this Act, and notice in writing of the assignment has been received by the officer from the assignee, the officer shall, after making any deduction authorised by this Act and any payment due under clause (a) to or on behalf of the widow or children of the subscriber or depositor—

- (i) if the subscriber or depositor or, if he is dead, the person to whom in the absence of any valid assignment the sum or balance would be payable under this sub-section gives his consent in writing, pay the sum or part or the balance thereof, as the case may be, to the assignee, or
 - (ii) if such consent is not forthcoming, withhold payment of the sum, part or balance, as the case may be, pending a decision of a competent Civil Court as to the person entitled to receive it.
- (2) The making of any payment authorised by sub-section (1) shall be a full and complete discharge to the Government or the Railway administration as the case may be, from all liability

in respect of so much of the sum standing to the credit of the subscriber or depositor as is equivalent to the amount so paid.

5. *Right of nominees.* —(1) Notwithstanding anything contained in any law for the time being in force or in any deposition, whether testamentary or otherwise, by a subscriber to, or depositor in a Government or Railway Provident Fund of the sum standing to his credit in the fund or of any part thereof, where any nomination, duly made in accordance with rules of the fund purports to confer upon any person the right to receive the whole or any part of such sum on the death of the subscriber or depositor occurring before the sum has become payable or before the sum, having become payable, has not been paid the said person shall, on the death as aforesaid of the subscriber or depositor, become entitled, to the exclusion of all other persons, to receive such sum or part thereof, as the case may be, unless

(a) such nomination is at any time varied by another nomination made in like manner or expressly cancelled by notice given in the manner and to the authority prescribed by those rules, or

(b) such nomination at any time becomes invalid by reason of the happening of some contingency specified therein,—

and if the said person predeceases the subscriber or depositor, the nomination so far as relates to the right conferred upon the said person, become void and of no effect:

Provided that where provision has been duly made in the nomination in accordance with the rules of the Fund, conferring upon some other person such right in the stead of the person deceased, such right shall, upon the decease as aforesaid of the said person pass to such other person.

(2) Notwithstanding anything contained in the succession certificate Act, 1889, or the Bombay Regulation VIII of 1872, any person, who becomes entitled as aforesaid, may be granted a certificate under that Act, or the Regulations as the case may be, entitling him to receive payment of such sum or part, and such certificate shall not be deemed to be invalidated or superseded by any grant to any other person or probate or letters of administration to the estate of the deceased.

(3) The provisions of this section as amended by sub-section (1) of section 2 of the Provident Funds (Amendment) Act, 1946, shall apply also to all such nominations made before the date of the commencement of the Act:

Provided that the provisions of this section as so amended shall not operate to affect any case, in which before the said date any sum has been paid, or has under the rules of the Fund become payable in pursuance of any nomination duly made in accordance with those rules.

6. *Power to make deduction.* — When the sum standing to the credit of any subscriber or depositor in any Government or Railway Provident Fund which is a Contributory Provident Fund becomes payable, there may, if the authority specified in this behalf in the rules of the fund so direct, be deducted there from and paid to Government or the Railway administration, as the case may be--

(a) any amount due under a liability incurred by the subscriber or depositor to Government or the Railway administration but not exceeding in any case the total amount of any contribution credited to the amount of the subscriber or depositor and of any interest or increment which has accrued on such contributions, or

(b) Where the subscriber or depositor has been dismissed from his employment for any reasons specified in this behalf in the rules of the Fund, or where he has resigned such employment within five years of the commencement thereof, the whole or any part of the amount of any such contribution, interest and increment.

7. *Protection for acts done in good faith.* — No suit or other legal proceeding shall lie against any person in respect of anything, which is in good faith done or intended to be done under this Act.

8. *Power to apply the Act to the Provident Fund.* — (1) The appropriate Government may, by notification in the official Gazette, direct that the provisions of this Act, shall apply to any Provident Fund, established for the benefits of its employees by any local authority within the meaning of the Local Authorities Loans Act, 1914, and on the making of such declaration, this Act shall apply accordingly, as if such Provident Fund were a Government Provident Fund and such local authority were the Government.

(2) The appropriate Government may by notification in the official Gazette direct that the provisions of this Act shall apply to any Provident Fund established for the benefit of the employees of any of the institutions specified in the schedule, or of any group of such

institutions, and, on the making of such declaration, this act shall apply accordingly, institutions, and, on as if such Provident Fund were a Government Provident Fund and the authority having custody of the Fund were the Government:

Provided that section 6 shall apply as if the authority making the contributions referred to in that section were the Government.

(3) The appropriate Government may, by notification in the Official Gazette, add to the schedule the name of any public institution it may deem fit, and any such addition, shall take effect as if it had been made by this Act.

(4) In this section, “the appropriate Government” means—

(a) in relation to a cantonment authority, a port authority for a major port and any institution which or the objects of which, appear to the Central Government to fall within List 1 in the Seventh Schedule to the Government of India Act, 1935, the Central Government, and

(b) in other cases, the Provisional Government.

Explanation. – “The Provisional Government” in relation to an institution registered under the Societies Registration Act, 1860, means the Provisional Government of the Province in which the Society is registered.

9. *Saving as estates of soldiers.* — Nothing in section 4 or section 5 shall apply to money belonging to any estate for the purpose of the administration of which the Regimental Debts Act, 1893, applies.

THE SCHEDULE

List of Institutions

[See sub-section (2) of Section 8]

1. The Pasteur Institute of India, Kassauli
2. The Calcutta Improvement Tribunal
3. A Court of Wards
4. The Indian Central Cotton Committee
5. The trustees for the European Hospital for Mental Disease at Ranchi
6. The National Association for supplying female medical aid to the women of India

7. A College affiliated to a University established by Statute
8. The Indian Coal Grading Board
9. The Lady Minto's Indian Nursing Association
10. The Indian Red Cross Society
11. The Indian Lac Cess Committee
12. The Madras Provincial Branch of The Indian Red Cross Society
13. The Imperial Bank of India
14. The Bihar And Orissa Medical Examination Board
15. The Punjab University
16. The Institutions created for the control of emigrant labour under
The District Emigrant Labour Act 1932
17. The Bombay Board of Film Censors
18. The Calcutta University
19. The Central Board of Irrigation
20. The Reserve Bank of India
21. The Benares Hindu University
22. The Medical Council of India
23. The Indian Coffee Cess Committees
24. The Inter –Provisional Board for Anglo-Indian and European Education
25. The Indian Research Fund Association
26. The Delhi Joint Water and Sewage Board
27. The Tuberculosis Association of India
28. The Coal Mines Stowing Board
29. A Group Committee of the Sleeper Pool of Indian Railways
30. The Indian Coffee Market Expansion Board
31. The Coal Mines Rescue Stations Committee
32. The Indian Coffee Board
33. The Indian Rubber Board
34. The Indian Central Sugarcane Committee
35. The Anglo-Indian College, Delhi
36. Lady Hardinge Medical College and Hospital, New Delhi
37. St. Stephen's College, Delhi
38. The Railway Conference Association
39. The Bombay University
40. The Indian Tea Licensing Committee
41. The Indian Council of Agriculture Research
42. The Council of Scientific and Industrial Research
43. The Indian Institute of Science, Bangalore
44. All India Cattle-show Committee

45. The Coal Mines Labour Welfare Fund
 46. The Indian Coconut Committee
 47. The Indian Central Tobacco Committee
 48. The Hindu College, Delhi
 49. The Ramjas College, Delhi
 50. The Industrial Finance Corporation of India constituted under the Industrial Finance Corporation Act, 1948
 51. The Lady Irwin College for Women, New Delhi
 52. The Port Hajj Committee, Bombay
 53. The College of Commerce, Delhi
 54. The Hindu Kusht Nivaran Sangh (Indian Leprosy Association)
 55. The Mica Mines Labour Welfare Office Establishment Contributory Provident Fund
 56. Rehabilitation Finance Administration
 57. The Kerala Water Authority
 58. Calicut Regional Engineering College

 59. The Kerala Toddy Workers Welfare Fund Board.
-

**GOVERNMENT OF KERALA****Abstract**

GENERAL PROVIDENT FUND(KERALA)RULES - WITHDRAWAL FROM THE FUND - REVISION OF UPPER MONETARY LIMIT FOR VARIOUS CATEGORIES OF SANCTIONING OFFICERS WITH SPECIFICATION OF THEIR SCALES OF PAY - ORDERS ISSUED.

FINANCE (PROVIDENT FUND)DEPARTMENT

G.O.(P)No. 58/2017/FIN Dated,Thiruvananthapuram,03/05/2017

Read:

1. G.O.(P) No.450/2011/Fin dated 18.10.2011.
2. G.O.(P) No. 7/2016/Fin dated 20/01/2016.

ORDER

The Upper Monetary Limit for sanctioning Temporary Advance / Non-Refundable Advance by various categories of Sanctioning authorities have been revised as per Government Order read as 1st paper above .

Now, it has been brought to the notice of the Government that the Upper Monetary Limit specified therein causing undue delay and inconvenience in sanctioning advances consequent on revision of pay and allowances of State Government Employees. It has also been noticed that the Scales of Pay specified to various categories of Sanctioning Authorities have been revised consequent on Pay Revision.

Government have examined the matter in detail and are pleased to revise the existing Upper Monetary Limit to various categories of Sanctioning Authorities in partial modification of the Government Order read as 1st paper above. The Upper Monetary Limit fixed for different categories of Sanctioning Authorities shall be subject to General Provident Rules and Delegation of Powers granted to the officers.

SI No	Category	Nature of Advance	Upper Monetary Limit	
			Existing	Revised
1	Lowest Gazetted Officers / DDOs	Temporary Advance/Non-Refundable Advance	75,000/-	1,30,000/-
2	Sub Divisional Officers	Temporary Advance/Non-Refundable Advance	1,50,000/-	2,60,000/-
3	District Officers	Temporary Advance/Non-Refundable Advance	2,25,000/-	3,90,000/-
4	Regional Officers	Temporary Advance/Non-Refundable Advance	3,00,000/-	5,25,000/-
5	Head of Departments	Temporary Advance/Non-Refundable Advance	As per Rules without monetary limit	As per Rules without monetary limit.

Government are also pleased to prescribe the following scales of pay to each category of Sanctioning Authorities based on the Pay Revision Order read as paper 2nd above.

SI No	Category	Scale of Pay as per G.O.(P)No450/2011/Fin dated 18.10.2011	Corresponding Scale of Pay (As per 10th Pay Revision)
1	Lowest Gazetted Officers /DDOs	18,740 – 33,680	35,700 – 75,600

2	Sub Divisional Officers	19,240 – 34,500	36,600 – 79,200
		20,740 – 36,140	39,500 – 83,000
3	District Officers	21,240 – 37,040	40,500 – 85,000
		22,360 – 37,940	42,500 – 87,000
		24,040 – 38,840	45,800 – 89,000
4	Regional Officers	29,180 – 43,640	55,350 – 1,01,400
		32,110 – 44,640	60,900 – 1,03,600
		36,140 – 49,740	68,700 – 1,10,400

The Categorisation of Officers and Monetary Limits fixed herein shall be in supersession of all existing orders issued in the matter.

Each Head of Department shall issue an order specifying the Designation of Officers under its control to be included under the above categories and intimate the same to Government and the the Principal Accountant General (A&E) Kerala, Thiruvananthapuram.

Necessary amendments to the Book of Financial Powers will be issued separately.

By order of the Governor
MINHAJ ALAM IAS
SECRETARY

To:-

The Principal Accountant General (A&E)/Audit,
Kerala,Thiruvananthapuram.
The Principal Accountant General (G&SSA),
Kerala,Thiruvananthapuram.
The Accountant General (E&RSA), Kerala,Thiruvananthapuram.
The Director of Treasuries,Thiruvananthapuram.
All Heads of Departments and Offices.
All Departments and Sections of the Secretariat.
The Secretary, Kerala Public Service Commission,
Thiruvananthapuram.(with C.L)
The Registrar, University of Kerala/Calicut/Cochin/Kottayam/Kannur
and Sanskrit University,Kalady (with C.L)
The Secretary, Kerala State Electricity Board
Ltd,Thiruvananthapuram.(with C.L)
The Registrar, Kerala Agricultural University,Mannuthy,Thrissur(with
C.L)
The Registrar, High Court, Ernakulam(with C.L)
The Private Secretary to the Chief Minister and Other Ministers.
The Advocate General, Kerala,Ernakulam (with C.L)
The Managing Director, Kerala State Road Transport
Corporation,Thiruvananthapuram.(with C.L)
The Secretaries, Additional Secretaries, Joint Secretaries, Deputy
Secretaries and Under Secretaries to Government.
The Secretary to Governor.
The Private Secretary to Speaker / Deputy Speaker.
The Private Secretary to the Leader of
Opposition,Thiruvananthapuram.
The Additional Secretary to the Chief Secretary.
The State Election Commission, Kerala.
The Secretary, Human Rights
Commission,Thiruvananthapuram.(with C.L)
The Registrar, Lok Ayuktha, Thiruvananthapuram.(with C.L)
The Director of Public Relations,Thiruvananthapuram.
The Personal Assistant to the Principal Secretary(Finance
Expenditure).
The Nodal Officer,www.finance.kerala.gov.in
Stock File/Office Copy

Forwarded / By order

Accounts officer



GOVERNMENT OF KERALA
Finance (Streamlining) Department

CIRCULAR

No. 37/2018/Fin.

Dated, Thiruvananthapuram, 27.04.2018

Sub:- Finance Department – Dispensing physical Gazetted Entitlement register(GER) – Reg.

- Ref:-** 1. Minutes of Meeting of IFMS review held on 28-02-2018 in the Chamber of Principal Secretary (Finance).
2. Lr No. GE O1/A/15-465/2017-18/427 dated 26.03.2018 from the Principal Accountant General (A&E), Kerala.

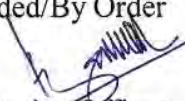
Pursuant on the decision taken in the meeting referred 1st above, the physical Gazetted Entitlement Register maintained by the Accountant General Office would be dispensed off wef 01/04/2018 and e-Gazetted Entitlement Register similar to e-service book would be introduced. As per the reference 2nd cited, the Principal Accountant General (A&E) has requested to inform the above decision to all concerned.

In the above circumstance, all the Heads of Department, Gazetted officers and DDOs are informed that the system of keeping physical Gazetted Entitlement Register by AG stands dispensed with effect from 1st April 2018 and e-Gazetted Entitlement Register in respect of Gazetted officers would be maintained with effect from 01.04.2018.

MANOJ JOSHI IAS

Principal Secretary(Finance)

The Principal Accountant General (A&E/G&SSA), Kerala, Thiruvananthapuram.
The Accountant General (E&RSA), Kerala, Thiruvananthapuram.
The Director of Treasuries, Thiruvananthapuram.
All Heads of Departments.
All Departments of the Secretariat.
The Nodal Officer, www.finance.kerala.gov.in.
Stock File/Office Copy.

Forwarded/By Order

Section Officer



കേരള സർക്കാർ

ഉദ്യോഗസ്ഥ ഭരണ പരിഷ്കാര ഉപദേശ (സി) വകുപ്പ്

സർക്കുലർ

നമ്പർ 78/ഉപ.സി.2/2017/ഉപേവ.

തിരുവനന്തപുരം, 2017 ജനുവരി 31.

വിഷയം:—ഉദ്യോഗസ്ഥ ഭരണ പരിഷ്കാര വകുപ്പ്—1960-ലെ സർക്കാർ ജീവനക്കാരുടെ പെരുമാറ്റച്ചട്ടങ്ങൾ—സർക്കാർ ഉദ്യോഗസ്ഥർ മാധ്യമങ്ങളിലൂടെ അഭിപ്രായപ്രകടനം നടത്തുന്നത് സംബന്ധിച്ച് നിർദ്ദേശങ്ങൾ പുറപ്പെടുവിക്കുന്നു.

സൂചന:— 1. 5-10-1983-ലെ 56998/SS1/83/GAD നമ്പർ സർക്കുലർ.
2. 19-10-2012-ലെ 19469/ഉപ-സി2/2012/ഉ.ഭ.പ.വ. നമ്പർ സർക്കുലർ.

1960-ലെ സർക്കാർ ജീവനക്കാരുടെ പെരുമാറ്റച്ചട്ടങ്ങളിലെ ചട്ടം 60(എ) പ്രകാരം സർക്കാർ ജീവനക്കാർ ഏതെങ്കിലും സംഭാഷണത്തിലൂടെയോ, എഴുത്തിലൂടെയോ മറ്റുരീതിയിലോ, സർക്കാർ അനുവർത്തിക്കുന്ന നയത്തെയോ സർക്കാർ എടുക്കുന്ന നടപടികളെയോ, പൊതുജനമധ്യത്തിലോ, അസോസിയേഷനിലോ, സംഘത്തിലോ ചർച്ച ചെയ്യുവാനോ വിമർശിക്കുവാനോ പാടില്ലാത്തതും അങ്ങനെയുള്ള ചർച്ചയിലോ വിമർശനത്തിലോ യാതൊരു രീതിയിലും പങ്കെടുക്കുവാനോ പാടില്ലാത്തതുമാണെന്ന് വ്യവസ്ഥ ചെയ്തിട്ടുണ്ട്. സർക്കാരിന്റെ മുൻകൂർ അനുവാദം വാങ്ങാതെ സർക്കാരിന്റെ നയപരമായ കാര്യങ്ങളെപ്പറ്റി സർക്കാർ ജീവനക്കാർ മാധ്യമങ്ങളിലൂടെ അഭിപ്രായ പ്രകടനം നടത്തുവാൻ പാടില്ലെന്ന് നിഷ്കർഷിച്ചു കൊണ്ട് സൂചന (2) പ്രകാരം സർക്കുലറും പുറപ്പെടുവിച്ചിരുന്നു.

എന്നാൽ പ്രസ്തുത നിർദ്ദേശങ്ങൾ കർശനമായി പാലിക്കാതെ സർക്കാർ ജീവനക്കാർ സാമൂഹ്യമാധ്യമങ്ങളിലൂടെയും, ദൃശ്യ-ശ്രവ്യമാധ്യമങ്ങളിലൂടെയും സർക്കാർ നയങ്ങളെയും നടപടികളെയും കുറിച്ച് അഭിപ്രായപ്രകടനം നടത്തുന്നതായി സർക്കാരിന്റെ ശ്രദ്ധയിൽപ്പെട്ടിട്ടുണ്ട്. മേൽസാഹചര്യത്തിൽ,

GCPT.3/480/2017/S-14.

1960-ലെ സർക്കാർ ജീവനക്കാരുടെ പെരുമാറ്റച്ചട്ടങ്ങളിലെ ചട്ടം 60(എ) ലംഘിച്ചുകൊണ്ട് സർക്കാർ ജീവനക്കാർ സാമൂഹ്യ മാധ്യമങ്ങളിലൂടെയും, ദൃശ്യ-ശ്രവ്യ മാധ്യമങ്ങളിലൂടെയും സർക്കാർ നയങ്ങളെയും നടപടികളെയും കുറിച്ച് സർക്കാരിന്റെ മുൻകൂർ അനുമതി വാങ്ങാതെ അഭിപ്രായ പ്രകടനം നടത്തുന്നതായി ശ്രദ്ധയിൽപ്പെടുകയോ, പരാതി ലഭിക്കുകയോ ചെയ്യുന്ന പക്ഷം മേലധികാരി ഇക്കാര്യത്തിൽ കർശന നടപടി സ്വീകരിക്കേണ്ടതാണ്.

ഇത്തരത്തിൽ ചട്ടലംഘനം നടത്തുന്ന ജീവനക്കാർക്കെതിരെ ഉചിതമായ നടപടി സ്വീകരിക്കാതിരിക്കുന്നത് ഗുരുതരമായ വീഴ്ചയായി കണക്കാക്കുന്നതാണ്.

സത്യജിത്ത് രാജൻ,
പ്രിൻസിപ്പൽ സെക്രട്ടറി.

പകർപ്പ്:—

എല്ലാ വകുപ്പു മേധാവികൾക്കും/നിയമനാധികാരികൾക്കും/
ഓഫീസുകൾക്കും.

നിയമം, ധനകാര്യം ഉൾപ്പെടെയുള്ള സെക്രട്ടേറിയറ്റിലെ എല്ലാ
വകുപ്പുകൾക്കും.

സെക്രട്ടറി, നിയമസഭ സെക്രട്ടേറിയറ്റ് (ആമുഖ കത്തുസഹിതം).

സെക്രട്ടറി, കേരള പബ്ലിക് സർവ്വീസ് കമ്മീഷൻ (ആമുഖ കത്തുസഹിതം).

രജിസ്ട്രാർ, കേരള ഹൈക്കോടതി, എറണാകുളം (ആമുഖ കത്തുസഹിതം).

അഡ്വക്കേറ്റ് ജനറൽ, കേരള, എറണാകുളം (ആമുഖ കത്തുസഹിതം).

മുഖ്യമന്ത്രിയുടെയും എല്ലാ മന്ത്രിമാരുടെയും പ്രൈവറ്റ് സെക്രട്ടറിമാർക്ക്.

പ്രതിപക്ഷ നേതാവിന്റെ പ്രൈവറ്റ് സെക്രട്ടറിക്ക്.

ഡയറക്ടർ, ഇൻഫർമേഷൻ ആന്റ് പബ്ലിക് റിലേഷൻസ് (വെബ് ആന്റ്
ന്യൂമീഡിയ) വകുപ്പ് (പത്രമാധ്യമങ്ങളിലൂടെയുള്ള വിപുലമായ
പ്രചരണത്തിനും സർക്കാരിന്റെ ഔദ്യോഗിക വെബ്സൈറ്റിൽ
ഉൾപ്പെടുത്തുന്നതിനും).

ആരോഗ്യ കുടുംബക്ഷേമ വകുപ്പിന് (870236/ബി3/2016/ആ.കു.വ ഫയൽ
പ്രകാരം).

സ്റ്റോക്ക് ഫയൽ/ഓഫീസ് കോപ്പി.



GOVERNMENT OF KERALA

Abstract

Finance Department – Delegation/Enhancement of Financial Powers of the Administrative Departments of the Secretariat and Heads of Departments – Revision of – Reg.

=====

FINANCE (EXPENDITURE – B) DEPARTMENT

G.O. (P) No. 102/2017/FIN.

Dated, Thiruvananthapuram, 07/08/2017

=====

Read: G.O. (P) No. 110/13/Fin., dated 01/03/2013.

ORDER

In the G.O. Read above, the extent of financial powers that can be exercised by the Administrative Departments in Secretariat and Heads of Departments has been defined. In the interest of facilitating expeditious decision making and implementation of schemes, it is felt that further enhancement of financial powers of Administrative Departments in the Secretariat and Heads of Departments is necessary.

2. Government having considered the matter in detail, are pleased to revise the existing limits of financial powers delegated to Administrative Departments in the Secretariat and to the Heads of Departments as detailed in Annexure I to this Government Order.

3. The items in the Annexure pertain to both Plan and Non-Plan expenditure.

4. For delegating Financial Powers to subordinate officers, Administrative Department should convene Empowered Committee Meetings consisting of Secretary of concerned Administrative Department, Head of Department, and nominees of Personnel & Administrative Reforms Department and Finance Department. After taking a decision in the committee, Administrative Department concerned can issue Government Order without referring to Finance Department further.

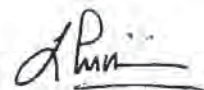
5. Administrative Department and Heads of Departments should strictly comply the Financial Powers stipulated in Annexure I.

By Order of the Governor,
BISHWANATH SINHA IAS
PRINCIPAL SECRETARY

To

The Principal Accountant General (Audit) Kerala, Thiruvananthapuram
The Accountant General (A&E) Kerala, Thiruvananthapuram
All Departments in the Secretariat
The Additional Chief Secretaries/Principal Secretaries/Secretaries/Special Secretaries to Government
All District Collectors
All Heads of Departments
The Private Secretary to Chief Minister
The Private Secretary to all Ministers
The Private Secretary to Leader of Opposition/Chief Whip
The Additional Secretary to Chief Secretary
General Administration (SC) Department (Vide item No. 3092 dated 20/02/2013)
The Director of Public Relations
The Director of Treasuries, Thiruvananthapuram
The Nodal Officer, Finance Department www.finance.kerala.gov.in
The Stock File/Office Copy

Forwarded/By Order



Section Officer

ANNEXURE - I

Delegation of Financial Powers to Administrative Departments of Secretariat and Heads of Departments

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	
1	Shifting of Posts	The Administrative Department of the Secretariat may without previous consultation of the Finance Department sanction shifting of non-gazetted posts having same duties and functions within the same unit of appointment having same scale of pay.	No change	Nil	Nil	Nil
2	Leave	The Administrative Department of Secretariat may without previous consultation with Finance Department sanction Special Disability Leave and Leave Without Allowance up to one year under Rule 88, Rule 91 & Rule 91 A Part I KSR. All cases where Leave Without Allowance exceeds one year, in respect of Rule 88, Rule 91 and Rule 91 A Part I KSR, Leave Without Allowance under Appendix XII B, Part I KSR, and cases where relaxation of Rules of KSR is required should be sanctioned in consultation with Finance Department (Study leave under Rule 99, Part I KSR is deleted from KSR). Leave Without Allowance under Appendix XII A and Appendix XII C, KSR has been delegated to Head of Department vide G.O. (P)No.656/12/Fin dated 1-12-2012.	No change	The Heads of Departments may sanction Leave Without Allowance up to 180 days and under Appendix XII A and XII C of Part I KSR according to rules prevailing in the matter.	The Heads of Departments can sanction Leave Without Allowance up to 120 days according to rules prevailing in the matter.	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

3	Deputation for Training	<p>The Administrative Department of the Secretariat may without previous consultation with Finance Department, sanction all cases of deputation of Officers for training within the State or in India subject to the restrictions on economy measures imposed by Government from time to time, and subject to the following conditions:</p> <p>i. The expenditure to be incurred including the training fee on this account does not exceed the available budget provision.</p> <p>ii. The training is a professional one for the upgradation of the skills of the Officers in the Department.</p> <p>iii. The Officer must have more than two years of service remaining for superannuation.</p>	No change	Nil	<p>In respect of Departments under Higher Education, Health, the Heads of Departments can sanction such deputations within the State or in India subject to the restrictions on economy measures imposed by Government from time to time without prior consent of Government provided that the Heads of Departments are satisfied with the need of the training for the Department concerned or he is an expert in that field to present a particular paper concerned and subject to budget provision. Such officers must have more than 2 years of service remaining for superannuation.</p>	
---	-------------------------	---	-----------	-----	---	--

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

4	Sanction of Foreign Tours	The Administrative Department of the Secretariat may sanction foreign tours without the previous consent of Finance Department by routing files to Chief Secretary, Minister and Chief Minister if the proposal does not involve financial commitment to Government/ Public Sector Undertaking/any other Government body.	No change	Nil	Nil	
5	Deputation to Foreign Service	The Administrative Department of the Government Secretariat may without previous consultation with Finance Department sanction all cases of deputations to Foreign Service and extension of the period of foreign service, which are ordered in accordance with the standard terms of deputation in Part I KSR. However all cases involving variation in the terms of emoluments of deputation and relaxation of rules must be ordered only in consultation with Finance Department.	No change	Nil	Nil	
6	Deputation for Higher Studies	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction all cases of deputation for higher studies in accordance with the provisions in the relevant rules in the KSR.	No change	Nil	Nil	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

7	Permanent Advance	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction Permanent Advance limited to a maximum of Rs. 25,000/- in each case. The orders will be issued on the recommendation of Accountant General in conformity with Article 95 of the KFC Vol. I	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction Permanent Advance limited to a maximum of Rs. 50,000/- in each case. The orders will be issued on the recommendation of Accountant General in conformity with Article 95 of KFC Vol. I	Nil	The Head of the Department may without the concurrence of the Government, sanction permanent advance limited to a maximum of Rs. 20,000/-. The orders will be issued on the recommendation of Accountant General in conformity with Article 95 of the KFC Vol. I	
8	Reimbursement of Medical Expenses	The Labour and Rehabilitation Department of the Secretariat may without previous consultation with the Finance Department sanction the reimbursement of medical expenses to the insured employees covered by the ESI scheme up to Rs. 20,000/- in each case.	The Labour and Rehabilitation Department of the Secretariat may without previous consultation with the Finance Department sanction the reimbursement of medical expenses to the insured employees covered by the ESI scheme up to Rs. 50,000/- in each case subject to budget provision.	Nil	Nil	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

8 (a)	Medical reimbursement in respect of cochlear implantation	Nil	The Administrative Department may without previous consultation with the Finance Department sanction the reimbursement of medical expenses towards cochlear implantation up to Rs. 6 lakh in each case subject to the clearance of the Medical Board	Nil	Nil	
9	Hiring/renting of Private Buildings	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction hiring of private buildings without monetary limit, on production of the rent and non-availability certificates from PWD. The Administrative Department may without prior consultation with the Finance Department also sanction hiring of private buildings without insisting on the rent and non-availability certificate from PWD subject to an upper limit of Rs. 50,000/- per month per case. The Administrative Department will follow transparent procedure for selection of the building space.	No change	Rs. 15,000/- per month in each case subject to rent and non availability certificate from PWD and subject to budget provision	Rs. 30,000/- per month in each case subject to rent and non availability certificate from PWD and subject to budget provision	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

10	Disposal of Unserviceable Articles/ scrap and confiscated/ seized/ unserviceable vehicles	Attention of Administrative Department is invited to G.O.(Ms)No. 223/12/Fin dated 17/4/2012.	Rs. 35 lakh subject to the procedures stipulated in G.O.(Rt) No. 5740/13/Fin dated 11/07/13, G.O.(Ms) No. 550/14/Fin dated 15/12/14 and G.O.(Ms) No. 212/15/Fin dated 05/06/15. Attention also invited to G.O.(Rt) No. 4789/15/Fin dated 14/05/15.	Rs. 5 lakh. Attention is invited to G.O.(Ms) No. 223/12/Fin dated 17/04/2012	Rs. 15 lakh subject to the procedures stipulated in G.O.(Rt) No. 5740/13/Fin dated 11/07/13, G.O.(Ms) No. 550/14/Fin dated 15/12/14 and G.O.(Ms)No. 212/15/Fin dated 05/06/15. Attention also invited to G.O.(Rt) No. 4789/15/Fin dated 14/05/15.	
11	Demolition of old and dilapidated buildings	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction the demolition of old and dilapidated buildings upto a value of Rs. 5 lakh subject to availability of Survey Report from PWD.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction the demolition of old and dilapidated buildings upto a value of Rs. 15 lakh subject to availability of survey report from PWD.	Heads of Departments are delegated with power to sanction demolition of old and dilapidated buildings up to a limit of Rs. 3 lakh subject to availability of survey report from PWD.	No change	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

12	Cutting down of trees (to be removed for sufficient reasons such as causing risk to life, etc)	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction the cutting down of trees subject to the concurrence of Forest & Wild Life Department and Environment Department.	This power is now delegated to Heads of Departments	Nil	The Heads of Departments may without previous consultation with Government sanction the cutting down of trees subject to the concurrence of Forest & Wild Life Department and Environment Department.	
13	Repair of Vehicles	The Administrative Department of the Secretariat may without previous consultation with Finance Department accord sanction for repairing of vehicles up to Rs. 30,000/- per vehicle at a time, subject to availability of budget provision for the purpose and on production of an essentiality certificate from PWD Assistant Executive Engineer (Mech.)	The Administrative Department of the Secretariat may without previous consultation with Finance Department accord sanction for repairing of vehicles up to Rs. 50,000/- per vehicle at a time, subject to availability of budget provision for the purpose and on production of an essentiality certificate from PWD Assistant Executive Engineer (Mech.)	Rs. 15,000/- per month in each case with an annual limit of Rs. 50,000/- per vehicle subject to availability of budget provision.	Rs. 30,000/- per vehicle with an annual limit of Rs. 1 lakh subject to availability of budget provision and on production of an essentially certificate from PWD Assistant Executive Engineer (Mech.)	

SI No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

14 (a)	Expenditure on New Works/ongoing works (Civil, Electrical, Sanitary works)	The Administrative Department of the Secretariat may without previous consultation with Finance Department accord administrative sanction for ongoing and new works up to Rs. 500 lakh and that the total cost of ongoing and new works sanctioned by different levels in the current year does not exceed 150% of the budget provision under the respective heads of account.	No change	For Heads of Departments of Group I Departments - Rs. 50 lakh . For other Heads of Departments Rs. 20 lakh . For Chief Engineer (PWD & Irrigation) - Rs. 100 lakh . This is applicable for ongoing and new works subject to budget provision.	Rs. 1 crore for Heads of Departments under Group I Category subject to budget provision and Rs. 50 lakh for Heads of Departments other than Group I category and Rs. 2 crore for Chief Engineer (PWD & Irrigation) subject to budget provision and existing schedule of rates	Rs. 3 crore subject to budget provision and existing schedule of rates
14 (b)	Construction of Hostels under Education Department and Social Justice Department	Nil	The Administrative Department of the Secretariat may without previous consultation with Finance Department accord administrative sanction for the construction of hostels up to Rs. 3 crore subject to budget provision and existing schedule of rates.			

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

15	Maintenance estimates of Water Supply and Drainage Schemes	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction maintenance estimate of water supply and sanitary installations up to Rs. 2,00,000/- in each case provided that the maintenance cost of water supply and sanitary installations does not exceed 10% of the capital cost and subject to the usual conditions.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction maintenance estimate of water supply and sanitary installations up to Rs. 5 lakh in each case provided that the maintenance cost of water supply and sanitary installations does not exceed 10% of the capital cost and subject to the usual conditions and budget provision.	Nil	Heads of the Departments are delegated up to Rs. 3 lakh, subject to the availability of budget provision	
16	Repair/ maintenance /renovation of Government buildings including compound walls. This also includes Govt. Hostels under social Justice and SCST Department.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction maintenance estimate not exceeding Rs. 7.5 lakh in each case provided the estimate does not exceed 10% of the capital cost of the building.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction maintenance estimate not exceeding Rs. 25 lakh in each case provided the estimate does not exceed 10% of the capital cost of the building and subject to budget provision.	Rs. 5 lakh for Heads of Departments of Group I Departments and Rs. 3 lakh for other Heads of Departments subject to budget provision.	Rs. 10 lakh for Heads of Departments under Group I Category and Rs. 5 lakh for Heads of Departments other than Group I subject to budget provision, following transparent procedure and relevant guidelines in force.	Rs. 15 lakh subject to availability of budget provision.

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

					As a one time assistance, the Director of Public Instructions is delegated with a financial power of Rs. 5 lakh for maintenance of school buildings during vacation times subject to availability of budget provision.	
17	Purchase of Stores including Stationery; (except purchase of Computers and peripherals / furniture/ vehicles)	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure which does not exceed Rs. 100 lakh in respect of purchase of stores subject to budget provision being available and Stores Purchase Rules being observed	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure which does not exceed Rs. 200 lakh in respect of purchase of stores subject to budget provision and Stores Purchase Rules.	Rs. 1 lakh subject to budget provision for stationery. Rs. 20 lakh for Heads of Departments of Group I Departments. Rs. 10 lakh for other Heads of Departments. Vide Appendix XXII of Store Purchase Manual and subject to budget provision.	For purchase of Stores including stationery the financial power is enhanced to Rs 50 lakh for Heads of Departments under Group I category and Rs. 25 lakh for other Heads of Departments, subject to budget provision and following Store Purchase Rules.	Rs.1 crore subject to budget provision and observance of Store Purchase Rules.

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

18	Purchase of Computer, Peripherals and Laptops	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure, which does not exceed Rs. 50 lakh in respect of purchase of Computer and peripherals (except laptops) subject to budget provision being available and subject to the concurrence of Information Technology Department (large scale purchase of computers is to be effected only after ensuring that all requirements for computerization with respect to feasibility, software, hardware and site preparations are fully satisfied following the Circular No. 25/2006/Fin dated 1-6-2006).	For purchase of Computer and Peripherals and Laptops the Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure, which does not exceed Rs. 100 lakh per purchase at a time subject to budget provision being available and subject to the concurrence of Information Technology Department, if the purchase at a time exceeds Rs. 10 lakh (large scale purchase of computers is to be effected only after ensuring that all requirements for computerization with respect to feasibility, software, hardware and site preparations are fully satisfied following the Circular No.25/06 /Fin dated 1-6-06).	Nil	Heads of Departments can sanction expenditure for purchase of computer and peripherals including laptops up to Rs. 3 lakh and subject to budget provision and observing Store Purchase procedures.	Rs 50 lakhs subject to budget provision and observing Store Purchase procedures.
----	---	--	---	-----	---	---

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

19	Annual Maintenance Contract (AMC)/IT related device, other equipments or machineries.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure related to Annual Maintenance Contract up to a limit of Rs. 3,00,000/- subject to the rules in force. In case of AMC of IT related items for eg. computer and peripherals, other hardware, software and other programmes, concurrence of IT Department shall be additionally required. In the case of other equipment/machineries, concurrence of PWD or accredited agencies shall be additionally required.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure related to Annual Maintenance Contract up to a limit of Rs.15 lakh subject to the rules in force and budget provision. In case of AMC of IT related items for eg. Computer and peripherals, other hardware, software and other programmes, concurrence of IT Department shall be additionally required. In the case of other equipment/machineries, concurrence of PWD or accredited agencies shall be additionally required.	Heads of Departments are delegated financial power up to Rs. 2 lakh subject to observance of rules and procedures and concurrence of PWD or accredited agencies in the case of other equipments/machineries and subject to budget provision.	Heads of Departments are delegated financial power up to Rs. 3 lakh subject to observance of rules and procedures, and subject to budget provision. Concurrence of PWD or accredited agencies shall be obtained in case of other equipments or machineries.	Rs 5 lakh subject to observance of rules and procedures, and subject to budget provision.
----	---	--	---	--	---	---

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

20	Land Acquisition	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure on land acquisition charges up to Rs. 25 lakh in each case provided there is sufficient and specific budget provision for this.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure on land acquisition charges up to Rs. 1 crore in each case subject to specific budget provision.	Nil	Nil	
21	Satisfaction of Court Decrees in LAR cases	The Administrative Department is empowered to sanction payments on the orders of the courts without prior consultation with the Finance Department subject to the limit of Rs. 1 crore and subject to the satisfaction of conditions in Para 2(a) of G.O.(P) No. 409/06/Fin dated 10-10-2006 and Rs. 50 lakh for 2 (b) of the above Government Order	The Administrative Department is empowered to sanction payments on the orders of the courts without prior consultation with the Finance Department subject to the limit of Rs. 2 crore and subject to the satisfaction of conditions in para 2(a) of G.O.(P) No. 409/06/Fin dated 10-10-2006 and Rs. 1 crore for 2 (b) of the above Government Order.	Nil	Nil	
22	Sanction of Scholarships	The Administrative Department of the Secretariat may without prior consultation with Finance Department sanction, grant of scholarships subject to budget provision and satisfaction of prescribed conditions stipulated in the approved scheme for grant of scholarships.	No change	Nil	Nil	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

23	Petty expenses	The Administrative Department of the Secretariat without prior consultation with Finance Department may sanction up to Rs. 30,000/- per annum for petty expenses if sufficient budget provision is available.	The Administrative Department of the Secretariat without prior consultation with Finance Department may sanction up to Rs. 1 lakh per annum for petty expenses subject to budget provision.	Rs. 5000/-	Rs 25,000/- subject to budget provision	
24	Contingencies (non-recurring)	The Administrative Department of the Secretariat without prior consultation with Finance Department may sanction up to Rs. 2 lakh per annum for contingencies if budget provision is available.	The Administrative Department of the Secretariat without prior consultation with Finance Department may sanction up to Rs. 5 lakh per annum for contingencies subject to budget provision.	Rs. 50,000/- subject to budget provision	Rs. 1 lakh subject to budget provision.	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

25	Condemnation of vehicles	The Administrative Department of Secretariat without the approval of Finance Department is competent to accord sanction for condemnation of departmental vehicle having upset value up to Rs. 2 lakh subject to the certificate issued by PWD authorities and the guidelines and norms fixed in G.O.(Ms) No. 110/76/PWD dated 10-5-1976.	The Administrative Department of Secretariat without the approval of Finance Department is competent to accord sanction for condemnation of departmental vehicle having upset value up to Rs. 5 lakh subject to the certificate issued by PWD authorities and the guidelines and norms fixed in G.O.(Ms) No. 110/76/PWD dated 10-5-1976.	Heads of Departments may sanction condemnation of department vehicle having upset value up to Rs. 1 lakh subject to compliance of guidelines and norms fixed in G.O.(Ms) No. 110/76/PWD dated 10-5-76.	Heads of Departments may sanction condemnation of department vehicle having upset value up to Rs. 3 lakh subject to compliance of guidelines and norms fixed in G.O.(Ms) No. 110/76/PWD dated 10-5-1976.	
26	Write off	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction to write off up to Rs. 50,000/- per each case with an annual limit of Rs. 10 lakh subject to compliance of Article 300 to 303 and Article 161 of KFC Vol. I.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction to write off up to Rs. 5 lakh per each case subject to compliance of Article 300 to 303 and Article 161 of KFC Vol. I.	Heads of Departments may sanction up to Rs. 25,000/- in each case with an annual limit of Rs. 1 lakh subject to the strict compliance of KFC Article 300-303 and Article 161 of KFC Vol. I.	Heads of Departments may sanction up to Rs. 1,00,000/- in each case subject to the strict compliance of KFC Article 300-303 and Article 161 of KFC Vol. I.	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

27	Expenditure towards cyber forensic analysis and DNA finger printing	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure up to Rs. 20,000/- in each case subject to budget provision and subject to verification of reports from respective institutions	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure up to Rs. 50,000/- in each case subject to budget provision and subject to verification of reports from respective institutions	Nil	Nil	
28	Purchase of furniture	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure for purchase of furniture up to Rs. 5 lakh subject to budget provision being available and observing Store Purchase procedures.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure for purchase of furniture up to Rs. 10 lakh subject to budget provision and observing Store Purchase procedures.	Sanction up to Rs. 2 lakh for Heads of Departments of Group I and Rs. 1 lakh for Departments and others.	Sanction up to Rs. 5 lakh for Heads of Departments under Group I Category and Rs. 2 lakh for other Heads of Departments subject to budget provision and Store Purchase Rules	

SI No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

28 (a)	Purchase of furniture for Government Schools and Government Hospitals	Nil	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction expenditure for purchase of furniture up to Rs. 5 lakh subject to budget provision being available and observing Store Purchase procedures in a time bound.	Nil	Delegation up to Rs. 3 lakh for Heads of Departments under Group I Category and Rs. 2 lakh for other Heads of Departments subject to budget provision and Store Purchase Rules	
29	Repair of equipments/ small machineries, furniture.	Administrative Department of the Secretariat may without previous consultation with Finance Department sanction repair of equipments and small machineries, furniture up to Rs. 3 lakh subject to budget provision and subject to production of essentiality certificate from the respective engineer as the case may be.	Administrative Department of the Secretariat may without previous consultation with Finance Department sanction repair of equipments and small machineries, furniture up to Rs. 5 lakh subject to budget provision and subject to production of essentiality certificate from the respective engineer as the case may be.	Nil	The Head of Department may sanction repair of equipments/ small machineries, furniture up to a limit of Rs. 3 lakh subject to budget provision.	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

30	Condemnation of small machines, AC, refrigerators, Hospital equipments/ fire fighting equipments, Lab equipments	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction condemnation of small machines, AC, refrigerators, Hospital equipments/fire fighting equipments, lab equipments up to an upset value of Rs. 2 lakh subject to the issuance of PWD certificate and following usual procedures for condemnation.	The Administrative Department of the Secretariat may without previous consultation with Finance Department sanction condemnation of small machines, AC, refrigerators, Hospital equipments/fire fighting equipments, lab equipments up to an upset value of Rs. 10 lakh subject to the issuance of PWD certificate and following usual procedures for condemnation.	Nil	Nil	
31	Shifting of Offices	Administrative Department may without prior consultation with Finance Department incur charges up to Rs. 3 lakh for shifting of offices (loading and unloading charges will be at the rate fixed by Labour Department). For other items, tender procedure as stipulated in Store Purchase Rules may be followed.	Administrative Department may without prior consultation with Finance Department incur charges up to Rs. 5 lakh for shifting of offices (loading and unloading charges will be at the rate fixed by Labour Department). For other items, tender procedure as stipulated in Store Purchase Rules may be followed.	To incur charges up to Rs. 5000/- subject to budget provision (loading and unloading charges will be at the rate fixed by Labour Department). For other items tender procedure should be followed.	To incur charges up to Rs. 50,000/- subject to budget provision (loading and unloading charges will be at the rate fixed by Labour Department). For other items tender procedure should be followed.	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

32	To sanction payments towards compliance of Court Orders	Administrative Department may without previous consultation with Finance Department sanction payment towards compliance of Court Orders up to an amount of Rs. 5 lakh subject to budget provision and following relevant rules and procedures as the case may be.	Administrative Department may without previous consultation with Finance Department sanction payment towards compliance of Court Orders up to an amount of Rs. 25 lakh subject to budget provision and following relevant rules and procedures as the case may be.	Nil	Nil	
33	Treatment of prisoners	Home Department may without consulting Finance Department incur expenditure towards the treatment of prisoners up to a limit of Rs. 1 lakh subject to budget provision and subject to relevant certificates in this regard	Home Department may without consulting Finance Department incur expenditure towards the treatment of prisoners up to a limit of Rs. 3 lakh subject to budget provision and subject to relevant certificates in this regard.	Nil	Delegation up to Rs. 1 lakh subject to budget provision and subject to relevant certificates in this regard	
34	Refund	Administrative Department may without consulting Finance Department sanction the refund of revenue up to Rs. 20,000/- subject to the condition stipulated in Rule 200, KTC Vol. I and Article 35 and 36 KFC Vol. I.	Administrative Department may without consulting Finance Department sanction the refund of revenue up to Rs. 50,000/- subject to the condition stipulated in Rule 200, KTC Vol. I and Article 35 and 36 KFC Vol. I.	Nil	Nil	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

35	Temporary Advance	Administrative Department may without consulting Finance Department sanction Temporary Advance up to Rs. 10,000/- subject to the condition, stipulated in Article 99 KFC Vol. I.	Administrative Department may without consulting Finance Department sanction Temporary Advance up to Rs. 25,000/- subject to the condition stipulated in Article 99 KFC Vol. I.	Nil	Rs 10,000/- subject to the condition stipulated in Article 99 KFC Vol. I.	
36	Upgradation / AMC of existing software	Nil	Administrative Department may without consulting Finance Department sanction upgradation of existing software upto an amount of Rs 50 lakh per case subject to availability of funds and observance of relevant rules in force and subject to the concurrence of IT Department.	Nil	Nil	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

37	Continuing schemes which are operational during the year immediately preceding and is continued during current year with the same components, scope, unit costs etc for which a valid comprehensive administrative sanction is in existence and there is budget provision during the current year	Nil	Administrative Department is delegated with full power for according Administrative Sanction for implementation of continuing schemes, subject to budget provision and subject to the condition that if there are variations from the scheme operational during the preceding year in terms of components, scope, unit costs etc, it should be taken as a 'New Scheme' requiring fresh administrative sanction by the Departmental Working Group or Special Working Group as the case may be. Continuing Schemes which includes fresh post creation or purchase of vehicles should be routed to Finance Department.	As per G.O(P) No.546/12/Fin dated 08/10/2012	Rs.5 crore to Heads of Departments under Group I category and upto Rs 2 crore to Head of Departments other than Group I, subject to the same conditions of Administrative Department.	Rs 10 crore with the same conditions of Administrative Department.
----	---	-----	---	--	---	--

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

38	Ceremonial function	Nil	Administrative Department may without consulting Finance Department sanction expenditure up to Rs. 2 lakh subject to budget provision.	To incur expenditure for each ceremonial function up to Rs. 8000/-	To incur expenditure for each ceremonial function up to Rs. 25,000/ subject to an annual limit of Rs. 50,000/-, budget provision and as per actual requirement only.	
39	Printing	Nil	Administrative Department may without consulting Finance Department sanction Rs. 2 lakh- (In emergent cases printing work may be entrusted to private presses without reference to Superintendent of Govt. Presses to an amount not exceeding Rs. 25,000/- at a time subject to an annual limit of Rs. 1 lakh) subject to budget provision	Rs. 50,000/- (in emergent cases printing work may be entrusted to private presses without reference to Superintendent of Government Presses not exceeding Rs. 1000/- at a time subject to an annual limit of Rs. 10,000/-).	Rs. 50,000/- (In emergent cases printing work may be entrusted to private presses without reference to Superintendent of Government Presses to an amount not exceeding Rs. 10,000/- at a time subject to an annual limit of Rs. 25,000/-) subject to budget provision.	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

40	Tender sanction	Nil	Administrative Department without consulting Finance Department can invite tender provided the particular activity/work has an administrative sanction from competent authority and has sufficient budget provision under relevant head of account and following all formalities including transparent procedure.	Nil	Nil	
41	Advertisement	Nil	Administrative Department without consulting Finance Department can sanction expenditure towards advertisement, charges upto a limit of Rs. 1 lakh subject to budget provision and as per existing PRD rate.	Nil	Heads of Departments under Group I can sanction expenditure towards advertisement charges upto a limit of Rs. 50,000/- and Rs. 25,000/- for other Heads of Departments subject to budget provision and existing PRD rate	

Sl No	Item	ADMINISTRATIVE DEPARTMENT		HEAD OF DEPARTMENT		In Offices where Heads of Departments is in the rank of Secretary to Govt.
		Existing powers	Revised powers	Existing powers	Revised powers	

42	Purchase of Equipments for fire fighting and rescue operations (Excluding vehicles)	Nil	Administrative Department without consulting Finance Department can sanction expenditure upto Rs.25 lakh subject to budget provision and observance of all formalities and Store Purchase Rules.	Nil	Head of Department can sanction expenditure upto Rs.10 lakh subject to budget provision and observance of all formalities and Store Purchase Rules.	
43	Repair / maintenance and purchase of spare parts for Fire and Rescue services vehicles.	Nil	Administrative Department without consulting Finance Department can sanction expenditure upto Rs.10 lakh subject to budget provision and observance of all formalities and Store Purchase Rules.	Nil	Head of Department can sanction expenditure upto Rs. 2 lakh subject to budget provision and observance of all formalities and Store Purchase Rules.	