

**GOVERNMENT OF KERALA**  
**ABSTRACT**

Coins – Decimals coins – rounding off of transactions in Government account – orders issued.

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**Finance Department**

G.O. MS.613/62/Fin.

Dated, Trivandrum 21-11-'62

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Read:- 1. Letter No. D.O.F. 3940 C & C/61 dated 29-1-'61 from the ministry of Finance Department of Economic affairs.

2. Letter No. TM II/12-9-/447 dated 3-10-'62 from the Accountant General

**ORDER**

The question of minimizing the use of small coins particularly the one naye paisa coin, in Government transactions has been engaging the attention of Government for some time past. The Government of India have now issued orders for the rounding off of transactions in their accounts and incorporated the orders in the Central Treasury Rules. The accountant General has suggested that similar orders may be issued by the State Government also.

2. Government have considered all aspects of the matter and are pleased to order that in the following case, transactions of the Government involving fractions of a rupee- shall be carried out and brought to account in multiples of 5 naye paise, portions not below  $2\frac{3}{4}$  naye paise being rounded off to 5 naye paise and those below that amount being ignored.

1) Payments to and recoveries from Government servants and pensioners, each individual item in a pay and allowance, pension or traveling allowance bill being rounded off to a multiple of 5 naye paise, in the manner laid down in this Rule, provided that :-

a) in the case of emoluments fixed by statute, amount involving fractions of a rupee less than  $2\frac{1}{2}$  np shall also be rounded off to 5 np .

b) in the case of deductions on account of service and other provident funds and post office Life Insurance Premia the difference, if any, between the total recoveries made from a Government servant during the first eleven months of a year in accordance with the provision of this rules and the amount recoverable in respect of the year as a whole under rules applicable to the Fund etc shall be adjusted in the last month of the year by additional or short recovery as the case may be even if the same is not in multiple of 5 naye paise.

2. Transactions between one Government and other or between two departments of the same Government unless it is not possible to eliminate from the original transactions, fraction of a rupee which is not an exact multiple of 5 np.

3 Payments for claims in respect of contingent and other charges, when claimants have no objection provided that the rounding off of the fraction of a rupee to a multiple of 5 np shall be done only in respect of the next amount payable on a bill and not in respect of the individual items of claims or adjustment in the bill.

4. Deposits in favor of Government and revenue recovered other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this rule.

Sd/- Under Secretary.

Endt. on A1-40278/62 dated 23-11-'62 (F.Dis). Copy to all Sub offices for information and attention.

Sd/- For Chief Conservator of Forests

Endt. on L.Dis.(H.A.) 21677/62 dated 11-12-'62.

Copy to E., TR., Ch., K.T., ML., R., A1., A2., D sections,

Stock File.