

GOVERNMENT OF KERALA

Abstract

LOANS AND ADVANCES TO GOVERNMENT SERVANTS-MAINTENANCE OF ACCOUNTS-APPOINTMENTS OF CHIEF CONTROLLING OFFICERS-ORDERS ISSUED

FINANCE DEPARTMENT

G.O. (P) 109/74/Fin

Dated, Trivandrum, 25th April 1974

Read:-Letter No. D.O DCm. 1/12-5/X/370 dated 8-3-1974

ORDER

1. Under the existing financial rules, the Office of the Accountant General has to maintain detailed accounts of industrial loans and advances given to Government Servants, except in cases where this responsibility has been specifically entrusted to the Departmental Officers. The Accountant General, Kerala in his letter cited has informed that the Comptroller and Auditor General has proposed revised system in the matter of maintenance of accounts of loans and advances to Government servants.
2. The advances to Government employees are categorized as follows:
 - (a) Interest bearing advances, that are recovered over long period (Eg. House Building Advances-180 Instalments, Advances for the purchase of Motor Cars-96 instalments. Advances for the purchase of Motor Cycles/Scooters—72 instalments).
 - (b) Interest bearing advances of comparatively/ small magnitude recoverable in less than 60 instalments (Eg. Cycle Advance, Fan Advance, Mosquito net Advance, Warm clothing Advance etc.)
 - (c) Interest free advances of comparatively, small magnitude recoverable in less than 60 monthly instalments (Eg. Advances of Pay and T.A Festival Advance, Onam Advance etc.
3. Except advances falling under category (a) above and advances for Pay and T A on transfer, the various categories of advances are sanctioned mostly to non-gazetted employees or others whose salaries are drawn on establishment pay bills, In the case of gazetted Government employees who are to draw their own salary bills and in whose cases audit is conducted by audit officers on a personal basis advances are restricted mostly to category (a) above and Advances of Pay and Traveling Allowances on transfer. It is felt that the responsibility of the Account Officer's to maintain detailed accounts and advances to Government
4. employees should be restricted to long term advances under category (a) above and to gazetted Officers under their audit for all categories of advances Accounts in respect of advances under categories (b) and (c) above and in respect of the non-gazetted personnel should be maintained by the departmental officers who are responsible for disbursement and recovery of these advances. The Comptroller and Auditor General has

also proposed for a system similar to the one adopted for reconciliation of service e expenditure may be adopted for the purpose for loan accounts also and to nominate one Chief Controlling Officers for each department for the purpose of reconciliation.

Government has examined the question in detail and is pleased to accept the above suggestions of the Comptroller and Auditor General and order accordingly. The Heads of Departments will be Chief Controlling Officer for the purpose of reconciliation of accounts. He should obtain for each type of advance monthly statements of all disbursements of advances and their recoveries in all cases falling under categories (b) and (c) above from the various drawing and disbursing officers and reconcile them periodically with the transactions accounted for in the books of the Accountant General.

The revised arrangements will have effect from 1-4-1974

By order of the Governor,
P. VELAYUDHAN NAIR,

Special Secretary,
Finance Department.

To

Then Accountant General, Kerala.
All Heads of Departments and Offices.
The Secretary, Kerala Public Service Commission (with C L)
The Registrar, High Court of Kerala (with C L)
The Registrar, University of Kerala (with CL)
The Registrar, University of Calicut (with CL)
All Officers of the Secretariat.
The Secretary to Governor.
The Private Secretary to Chief Minister.
The Private Secretaries to Other Ministers
The Stenographer to Chief Secretary.
The Superintendent of Government Presses, Trivandrum