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THE KERALA FINANCIAL CODE - I

01



New Edition

**THE KERALA FINANCIAL CODE**

**Volume - I**

**EIGHTH EDITION**

**2016**

Issued by the authority of the Government of Kerala  
**FINANCE DEPARTMENT**  
official website : [www.finance.kerala.gov.in](http://www.finance.kerala.gov.in)



## PREFACE

After the formation of Kerala, the rules contained in the Travancore Financial and Account Code and the Travancore Treasury Code and those contained in the Madras Financial Code, the Madras Account Code and the Madras Treasury Code were being followed in the respective areas of this State in which they were in force immediately prior to the formation of the Kerala State. The question of unifying these rules with a view to bringing in uniformity of procedure in regard to financial and account transactions in the several offices and the treasuries in the State, has been under the consideration of the Government. The unified rules have accordingly been compiled into three Codes, viz., the Kerala Treasury Code.

2. The Kerala Financial Code is issued in two volumes. The first volume of the code contains the text of the Code and the second, the appendices and the forms. This Code lays down the general financial principles and the rules of procedure in respect of all financial matters, which are common to all Departments under the Government. The officer of the Public Works Department, Forest Department, etc., have also to follow these rules supplemented by the special instructions in their respective Departmental Manuals.

3. The Travancore Financial Code and Account code, Volume II and the Madras Financial Code, Volume II contain certain appendices which embody rules and contain certain appendices which embody rules and instructions pertaining to subjects which are special to particular departments. These rules have correctly to be incorporated in the Departmental Manuals and therefore, they are not included in the new Kerala Financial Code. For instance, the rules relating to the supply and custody of printed forms and the rules for printing and binding should correctly forms part of the Manuals of the departments concerned.

4. The rules contained in this Code supersede in respect of the matters with which they deal, the corresponding rules and instructions contained in the codes which are in force till the date prior to that on which the Kerala Financial Code is brought into force.

5. References have been made to the "Book of Financial Powers" in connection with the powers to the several officers in incurring certain items of expenditure. The question of delegating enhanced powers to the various subordinate officers under the Heads of Department in pursuance of G.O. (P) No. 248/PD/Misc., dated 24th April 1962 is currently engaging the attention of Government. The volume 'Book of Financial Powers' will be issued as soon as possible. Till then, the various officers will exercise the powers delegated to them under the existing orders, in respect of matters which are not covered by the provisions in this Code.

6. Any officer, who notices any error or omission in this Code should report it to the Head of his Department; if the Head of the Department considers that there is a real error or omission requiring amendment, he should forward suitable proposals in the Government in the Administrative Department. Important proposals of this kind should be forwarded through the Accountant General, who will transmit them, with his comments to the Government in the Administrative Department. The Administrative Department will pass on the proposals to the Finance Department with its remarks.

**C. THOMAS**  
Finance Secretary.

## **PREFACE TO THE THIRD EDITION (REVISED)**

The unified rules on general financial principles and rules of procedure in respect of financial matters common to all departments under the Government were first issued as the Kerala Financial Code in two volumes in 1963. A revised edition of the Code was issued in 1966 and the present one is the third edition. In issuing this edition all changes subsequent to 1966 have been taken into account along with suggestions from the Heads of Departments, comparing also the rules and procedure followed in neighbouring States and the Government of India. The present edition incorporates all amendments and additions upto September 1975. One of the changes in this edition is that the rules on House construction Advance have been deleted. These rules will be issued as a separate booklet in compact form for wider availability to those interested. Consequent on the deletion of certain articles not in force and their renumbering and rearrangement, the number of the chapters and articles has been reduced.

**K.V.RABINDRAN NAIR,**  
Finance Secretary.

Trivandrum,  
8.10.1975.

## **PREFACE TO THE FOURTH EDITION**

The third edition of the Kerala Financial Code Volume I was issued in 1975 incorporating the amendments upto September 1975. The present edition of the Code incorporates all the amendments upto 31.12.1984. Whenever any Head of Department considers that any existing rule requires modification in keeping with the present practice or as a result of changes in the system rendered necessary in the course of actual working he may move the Government in the Finance Department through the Accountant General to amend the rules.

Thiruvananthapuram,  
25.1.1985.

**K.V. RABINDRAN NAIR,**  
*Commissioner & Secretary (Finance).*

## **PREFACE TO THE FIFTH EDITION**

The present edition of the code incorporates the amendment subsequent to the issue of the fourth edition in January, 1985. Any officer who finds any error or omission in these rules for any difficulty in implementing them may bring it to the notice of the Government.

Thiruvananthapuram,  
7.11.1991

**M. MOHAN KUMAR,**  
Commissioner & Secretary (Finance).

## PREFACE TO THE SIXTH EDITION

Nearly nine years have elapsed since the issue of the Fifth Edition of the Kerala Financial Code Volume I. This new edition incorporates all the amendments issued till 30-9-2000. The rules relating to the grant of House Building Advance to Government servants are also included in this Volume. For the first time, the document is maintained in computer. It is hoped that this will make incorporation of changes easier in future.

Heads of account shown in the Fifth Edition of the Kerala Financial Code and the corresponding Heads of Account according to the revised functional classification are given in Annexure I and the Government orders yet to be incorporated in the Code are given in Annexure - II.

Any error, omission or difficulty in the interpretation and or application of the Code may be brought to the notice of the Principal Secretary to Government, Finance Department, Government of Kerala.

Thiruvananthapuram,  
6.10.2000.

**VINOD RAI**  
*Principal Secretary (Finance).*

## **PREFACE TO THE SEVENTH EDITION**

The Seventh edition of the Kerala Financial Code Vol. I is published after a lapse of 9 years since the last edition. The edition incorporates all amendments, rulings and decisions ordered by the Government up to 19/04/2008.

Major modification incorporated in the seventh edition include rules relating to the black listing of grant-in-aid institutions on the grounds of non submission of utilization certificates, local purchase of furniture, payment of electricity and water charges of Govt. Offices and audit of grant-in-aid institutions by the Accountant General(Audit)

This volume will be available for sale on CD-ROM also from Finance Department. Comments, if any, for improving this volume are welcome.

Thiruvananthapuram,  
26.12.2008

**L.C.GOYAL**  
Principal Secretary (Finance)

## **PREFACE TO THE EIGHTH EDITION**

The Kerala Financial Code focuses on the general financial principles and the rules of procedure in respect of all financial matters, which are common to all Departments under the Government. This Code is truly the cornerstone of financial administration in the State. All Government Departments are duty bound to strictly abide by these rules supplemented by the special instructions in their respective Departmental manuals.

The existing edition of Kerala Financial Code (Volume I) incorporating amendments up to April 2008 was issued nearly seven years ago. Now the eighth edition of the Code has been completed and all possible efforts have been made to bring out this publication without errors/omissions.

However any Officer who finds any error, omission or difficulty in interpreting and/or the application of the Code should report it to the Head of his Department who should kindly bring it to the attention of Finance Department.

**Dr. K. M. ABRAHAM CFA, IAS**  
Additional Chief Secretary (Finance)

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### CHAPTER I

#### INTRODUCTORY

1. This Code mainly contains rules relating to all financial transactions of Government which fall into two broad classes, viz., receipts and disbursements. These rules should be followed by every Government servant in the matter of receipt, custody and disbursement of Government money. These rules are supplementary to treasury rules and should be applied in conjunction with them.
2. These Rules shall come into force with immediate effect.

#### Definitions

3. In this Code, unless the context requires otherwise, the following words and phrases have the meanings hereby assigned to them. Words and phrases used in the code, which have been defined in the Constitution of India, or in the Rules and Orders framed under the Constitution, have the meanings assigned to them in those definitions.

**“Accountant-General”** means the head of an office of Accounts and Audit subordinate to the Comptroller and Auditor General of India whether known as “Accountant General” or by any other designation, who keeps the accounts of the state and exercises audit functions in relation to those Accounts on behalf of the Comptroller and Auditor General of India.

**“Administrative Approval”** means the formal acceptance by an administrative department of a proposal that the Public Works Department should incur a specified amount of expenditure on a specified work required by, or in connection with that administrative department. It amounts to an instruction to the Public Works Department to execute a specified work or works at a specified cost to meet the administrative needs of the department which requires the work (*c.f., technical sanctions*).

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  - 104 Other Advances
  
  - 12. Cost of boundary Marks recoverable from Land Holders, below 850 Civil Advances, Revenue Advances — Advances for Survey Operations
  
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  - 14. 029— Land Revenue— Other receipts— Receipts in connection with Survey and settlement operations.
  
  - 15. 229— Land Revenue Survey and settlement operations
- 8550—Civil Advances
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*N.B.*—This index deals only with the rules in the several chapters of this volume and does not cover the appendices or the forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

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