



Corporate Tax
Income Tax
Customs Duties
Excise
Service Tax

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GOVERNMENT OF KERALA

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THE KERALA ACCOUNT CODE III



With latest
Amendments

THE KERALA ACCOUNT CODE

VOLUME II

THIRD EDITION
2015

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FINANCE DEPARTMENT
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PREFACE TO THE FIRST EDITION

A general description of the Kerala Account Code is given in the Preface to Volume I. The directions contained in this Volume have been grouped into two parts. Part I sets out the scope of the directions and defines certain terms used in the Volume. The directions in Part II relate to the methods and principles according to which accounts should be kept and rendered to Audit and Account Officer by the Government. The whole of Part III of Volume II of the Comptroller and Auditor-General's Account Code (which relate to the accounts of Small Coin Depots) and certain portions of Part I and II have been omitted as they relate solely to Central Government transactions.

The several Chapters in Part II have been so arranged as to distinguish, one from another, (i) directions regarding classification which are, generally speaking, mandatory, (ii) directions regarding Forms of accounts to be kept, which may be modified in matters of detail by Governments in consultation with the Accountant-General, and (iii) directions regarding Forms of accounts returns in which changes of a local nature may be authorised by the Accountant-General. To distinguish the Forms, prescribed in this Volume, from those prescribed in Volume III of the Code, the Forms in this Volume have been described as T.A. (an abbreviation for Treasury Accounts) Forms.

In addition to the Forms prescribed by the Comptroller and Auditor-General, certain Forms in the Travancore Treasury Code have been included in this Volume to suit local conditions and these latter Forms should be deemed to be as prescribed by the Government in consultation with the Accountant-General. Certain modifications have been made in some of the Forms prescribed by the Comptroller and Auditor-General consistent with local requirements. The Forms prescribed by the Comptroller and Auditor-General have been given Arabic

numbers, while those prescribed by the Government have been given numbers.

Thiruvananthapuram
26th May, 1962

P.S.PADMANABHAN
Special Secretary (Finance)

PREFACE TO THE SECOND EDITION

A second edition of this Code has been brought out incorporating the corrections issued to the Central Account Code, Volume II, which are applicable to the State Treasury Accounts and the local rulings issued by the State Government. Certain provisions in the Code have also been revised, taking into account the reorganised set up of the Treasury administration, in the State.

Thiruvananthapuram
16th December, 1970

P.VELAYUDHAN NAIR,
Finance Secretary

PREFACE TO THE THIRD EDITION

The second edition of the Kerala Account Code, Vol. II was published in 1970 incorporating the corrections issued to the Central Account Code, Vol. II which are applicable to the State Treasury Accounts and the local rulings issued by the State Government from time to time.

Now, the Third Edition of this code is being released after a gap of 44 years. All possible efforts have been made to incorporate the amendments made to the code during these years. Errors or omission if any noticed in the code may be reported to Finance Department.

Thiruvananthapuram
5th December, 2014

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

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THE KERALA ACCOUNT CODE

VOLUME II

(TREASURY ACCOUNTS)

PART I

CHAPTER I

INTRODUCTORY

The directions contained in this volume deal primarily with the initial accounts to be kept at treasuries and with the accounts returns to be rendered by treasuries to Accountants-General. They are supplementary to the general directions in Volume I, which shall apply to all treasuries unless there be something repugnant in the subject or context or except to the extent that they are modified by the directions in this volume.

The forms of initial accounts prescribed in this volume should be regarded as standard or model forms which may be modified by Government according to local requirements in consultation with the Accountant-General concerned. Similarly as regards accounts returns the Accountant-General may introduce such changes in detail as he may deem necessary.

Unless there be something repugnant in the subject or context, the following expressions in this volume should be interpreted in the sense be explained:—

- (1) "Accountant-General" when used in relation to a treasury means the Accountant-General to whom that treasury renders accounts.
- (2) "The Bank" means any office or branch of the banking department of the Reserve Bank of India, any branch of the State Bank of India, acting as the agent of the Reserve Bank of India, in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act 2 of 1934), and any branch of a subsidiary bank as defined in section 2 of the State Bank of India (subsidiary Banks) Act, 1959 (Act 38 of 1959), which is

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[N.B.—(1) This index has been compiled solely for the purpose of reference and no expression used in it should be considered as in any way interpreting the directions

(2) The abbreviation L.R. (s) stands for Local Ruling(s) under the relevant Articles]

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