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CIVIL ACCOUNT CODE

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Preface to Civil Account Code, Volume I, Eighth Edition, (Reprint).

1. This edition is merely a reprint of the eighth edition of the Civil Account Code, Volume I, with such additions and alterations as have been introduced through the correction slips.

2. The preface to the eighth edition has been reproduced separately for purpose of reference.

M. F. GAUNTLETT,
Auditor General.

27th May 1925.

Preface to Civil Account Code, Eighth Edition, Volume I.

1. This edition of the Civil Account Code is divided into two volumes:—

Volume I.—Instructions to Officers generally in dealing with Treasuries (corresponding to Part I, Volume I, of the seventh edition).

Volume II.—Treasury Procedure (corresponding to Part II, Volume I, of the seventh edition).

The departmental regulations and the procedure relating to audit and accounts which had been described in Volume II of the seventh edition of the Civil Account Code have now been incorporated in two separate publications, *viz.*, "Audit Code" and "Account Code".

2. Volume I is intended primarily for officers of all Civil Departments, including the Public Works and Forest Departments, the special rules relating to which are embodied in the departmental account codes, *viz.*, the Public Works Account Code and the Forest Account Code, respectively. Volume II describes the procedure observed in Treasuries in respect of transactions with the public and with all departments, Civil, Military, Railway or Posts and Telegraphs. The Audit and Account Codes deal with the entire work of a Civil Account Office, including that relating to the Public Works and Forest Departments, and certain chapters of these Codes are also applicable to other account offices subordinate to the Auditor General.

3. Volume I of the eighth edition is primarily a reproduction of the seventh edition of the Civil Account Code, Volume I, Part I, with such alterations as have since been introduced through lists of corrections or are considered otherwise necessary.

4. The following important alterations have been made in this Volume:—

(*a*) All revisions of rules and additions necessitated by the amalgamation of the Civil and Public Works Account Offices and by the recent introduction of the revised system of Public Works Accounts.

(*b*) Removal from this Code of all portions dealing with the rules which are now under the administrative control of the Controller of the Currency.

(*c*) Revision or rearrangement of—

(*i*) Chapter 6, Contingent Charges,

(*ii*) Chapter 8, Loans and Advances,

(*iii*) Chapter 16, Local, Municipal and Cantonment Funds,

(*iv*) Chapter 17, Sanction: Powers of Government,

(*v*) Chapter 28, Service Funds (transferred from Part II of Volume I of the seventh edition).

(*vi*) Appendix BBBB, Sundry rulings relating to Contingent Charges,

of the seventh edition.

(*d*) Removal, from Appendix BBBB of the seventh edition, of ruling (*k*), and incorporation of the complete rules regarding the supply of articles for the public service in a separate appendix.

(*e*) Omission of the rules regulating the grant of Exchange Compensation Allowance, as these rules have become inoperative at present.

(*f*) Transfer, from the body of the Code to separate appendices, of the rules relating to Grain Compensation Allowance and Income-Tax Deductions.

(*g*) Deletion of Appendix D, "List of treasuries which Issue and Cash Bills," of the seventh edition and its substitution by a separate publication, "List of Treasuries and Sub-treasuries in India," which will be supplied only to officers in charge of Treasuries and Sub-treasuries and some other officers.

(*h*) Renumbering of all chapters, articles, appendices and forms and consequent revision of the Index.

5. As a revision of this Code will be necessary in the near future in view of the Constitutional changes, the preparation of a fuller index and of reference tables comparing the new rules and appendices of the eighth edition with those of the seventh edition, and *vice versâ*, has been considered unnecessary. Such a concordance has, however, been prepared in respect of the forms and, further, to facilitate reference, all rules, appendices and forms of the eighth edition which have undergone revision, other than that of a textual nature, have been marked by an asterisk.

M. F. GAUNTLETT,
Auditor General.

December 28th, 1920.

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CIVIL ACCOUNT CODE.

VOLUME I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

Introductory Notes.

1. The Governor General in Council who is the custodian of the public account, may, acting under Rule 16 of the Devolution Rules and with the previous sanction of the Secretary of State in Council, issue Treasury Orders prescribing the procedure to be followed in the payment of moneys into and in the withdrawal, transfer and disbursement of moneys from, the public account, and for the custody of moneys standing in the account. These Treasury Orders are reproduced in Appendix 8C.

2. The rules contained in this Volume describe primarily the procedure specified by the Governor General in Council, which should be followed (i) by Government servants in paying into treasuries (or into any branch of the Imperial Bank of India) moneys not derived from sources of provincial revenue and by treasuries (or by the Bank) in receiving such moneys and granting receipts for them, and (ii) by Government servants in withdrawing funds from the public account for expenditure upon central subjects. They describe also (1) the financial rules of the Central Government, pertaining to subjects dealt with in the Code (2) the orders issued by the Governor General in Council as Agency Rules to the local Governments, and (3) the rules pertaining to audit and accounts framed by the Auditor General which should be followed by all officers dealing with the treasuries (or the Bank). The financial rules of the Provincial Governments and the subsidiary rules issued by them under the Treasury Orders will be found in the Codes, Manuals, Regulations or orders of the Governments concerned.

3. In this Code:—

(*a*) *Local Government* means, where the rules apply to a Governor's province, the Governor in Council or the Governor acting with Ministers, and in the case of a province or administration other than a Governor's province, a Chief Commissioner, or the head of a minor administration. The

local Governments of Governors' provinces are also called Provincial Governments and other local Governments are also called minor local Governments.

(*b*) *Head of a department* means an authority declared as such with reference to rule 2 (10) of the Supplementary Rules made by the Governor General in Council under the Fundamental Rules.

(*c*) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(*d*) *Treasury* includes a sub-treasury.

(*e*) The term '*Deputy Collector of the Currency*' includes also the Accountants General, Madras and Burma.

Chapter 1.—General Principles and Rules.

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Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and under Treasury Order 7 all moneys received should be paid in full, without undue delay into a treasury or into the Bank, to be credited to the appropriate account and made part of the general treasury balance. The appropriation of departmental receipts to departmental expenditure, except when specially authorised is strictly prohibited.

With the sanction of the Governor General in Council under Treasury Order 7, this rule is relaxed—

(*a*) in the case of the Postal Department to afford facilities for the money order and savings bank business;

(*b*) in regard to moneys received on account of the service of summonses, diet-money of witnesses, etc., in Civil, Revenue and Criminal cases;

(*c*) in the case of Government servants appointed Notaries Public under Act 26 of 1881, who are allowed to defray all legal expenses, incurred by them in the discharge of their duties as such Notaries Public, out of the fees received by them, the balance only being credited to Government; they will note in the credit slip the full amount of the fees received and, *per contra*, the expenses disbursed therefrom;

(*d*) in the case of the Public Works Department to permit the use, under departmental regulations, of cash receipts temporarily (*i*) for current works expenditure and (*ii*) in very exceptional cases, for disbursement of pay and travelling allowance where this course has been authorised by the Accountant General with a view to prevent any abnormal delays in payment; and

(*e*) in cases covered by the rules in other articles of this Code or by the rules in other authorised codes.

2. Departmental receipts may ordinarily be realised in legal tender coin or currency notes only. Government currency notes of the denominations of Re. 1, Rs. 2½, 5, 10, 50 and 100, which are designated universal currency notes may be received by all Government officers in payment of Government dues or in settlement of other transactions irrespective of the circles from which the notes may have been issued; but notes of higher denominations can be received only within the limits of the circle of issue to which the notes belong. Currency notes of the denomination of Rs. 20 which are already in circulation should be treated by Government officers like universal notes.

1. For the acceptance of cheques on local banks *see* Article 6.

3. Officers of Government receiving money on behalf of Government must give the payer a receipt.

4. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account or be received at all except under ordinary rules.

1. If, for special reasons, Government or Collectors of Districts when so empowered direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the treasury, in which the receipt and return of the chests should be duly acknowledged; the key or keys of the chest must not be kept by the treasury.

NOTE.—Local Governments may delegate to the Collectors of Districts the power to authorise the deposit of cash chests of other Government Departments in the treasury for safe custody subject to the condition that the Accountant General will bring to notice of the local Governments any case in which the permission appears to have been improperly granted.

2. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received in the treasury for safe custody at the discretion of the District Officer.

5. Any person paying money into a Government treasury will present with it a memorandum (chalán), which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, except receipts for cash and cheques (other than pre-audit cheques issued by the Accountant General) paid for service stamps, which should always be signed by the Treasury Officer; *see* Article 98.

1. Printed forms should be supplied by the treasury, which may, with advantage, be bi-lingual. They should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt, and the other retained in the treasury for record.

2. Duplicate chaláns are not required when remittances are made to a treasury for obtaining Remittance Transfer Receipts and Sub-Treasury Cash Orders; or when such remittances are accompanied by Remittance and Pass Books in which the Treasury Officer is required to acknowledge receipt of the remittance.

3. In places where the treasury banks with a branch of the Imperial Bank of India, the memorandum must, except when otherwise provided, be presented to the Treasury Officer, who will enface it with an order to the bank to receive the money and to grant a receipt.

6. At places where treasury business is conducted by a branch of the Imperial Bank of India, cheques on banks which the Imperial Bank will accept will be accepted in payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque **only** will be given in the first instance, but if the person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.

1. In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenderer, but Government cannot except any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

2. Certain special arrangements will be necessary when Government dues which have to be paid by certain fixed dates are paid by cheque, and persons desiring to make such payments in this manner without risk must take precautions to ensure that their cheques reach the treasury at the latest on the day before the date on which the payment is to be made. Cheques received on the last day of payment of Government dues will be liable to be refused, and those received later will not be accepted.

Check of Receipts.

7. It is ordinarily the duty of the Revenue Department concerned and not of the Audit Department, to see that the dues of Government are regularly paid into the treasury. Detailed rules are given in Chapter 2.

Payment of Money at a Treasury.

8. (*a*) A Treasury Officer has no general authority to deal with demands presented at the treasury, his authority to make payments being strictly limited by the provisions of Treasury Orders 15 to 24, or the rules in the Civil Account Code and the Government Securities Manual. If a demand of any kind is presented at a treasury which is not provided for by the rules referred to above, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order to *him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

1. Grants-in-aid to local bodies, religious, charitable or educational institutions, etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc., sanctioned by the local Government should be disbursed at the treasury only under the authority of the Principal Auditor but when such expenditure is sanctioned by subordinate authorities

under the powers delegated to them, the Treasury Officer may make disbursements on the authority of such sanctions.

NOTE.—The rule in clause (*a*) above does not authorise the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain articles of this Code, requiring that sanctions to certain specified charges should be quoted on the bills [*e.g.*, 13 (*h*), rule (1) under Article 64, and Article 96], when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained. The responsibility for incurring such unsanctioned charges rests with the drawing officer and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

(*b*) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Accountant General; but this rule does not apply to payments made by Forest disbursing officers, payments made to tribes on the North-West Frontier, and disbursements from the distant treasuries in the North-West Frontier Province, nor does it apply to payment of claims on account of pensions, which are governed by special rules in the Civil Service Regulations.

NOTE.—Claims of Government against Railways for overcharges and claims of Railways against Government Departments for undercharges will be recognised and admitted if the claims are preferred within six months:—

(*a*) in the case of cash payments—from the date of payment.

(*b*) in the case of warrants and credit notes—from the date of presentation of bill by the Railway Administration.

The Railways named in Annexure A to this chapter have agreed to the adoption of the above rules.

(*c*) Claims of officers, whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year, cannot be investigated by an Accountant General except under the special orders of the local Government.

NOTE 1.—This power is also exercised by the several Departments of the Government of India in respect of any Department directly administered by them.

NOTE 2.—Local Governments and the Departments of the Government of India may delegate this power at their discretion to the authority which appoints the officer by whom the claim is made.

NOTE 3.—The Auditor General, the Controller of the Currency, the Deputy Controllers of the Currency, Calcutta, Bombay and Northern India and the heads of all accounts offices have been authorised under Note 2 above to exercise this power in respect of officers, whether gazetted or not appointed by them. The Mint and Assay Masters have been similarly empowered to investigate claims for arrears of wages preferred by non-gazetted establishments employed under them.

NOTE 4.—Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the head of department concerned.

(*d*) No payments may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the budget estimates and duly sanctioned.

NOTE.—Periodical increments of pay are not provided for in the budget estimates, and are not increases to pay within the meaning of the above clause.

9. Any person having a claim against Government will present his voucher duly receipted and stamped, at the treasury. Except as provided in Article 57, or as may be arranged locally in special cases,

no bills may be paid at a sub-treasury without being first submitted to, and payment directed by, the Treasury Officer.

1. At places where Government treasury business is conducted by the Imperial Bank of India, all payments, with certain exceptions, are made at the bank. Supply bills, Remittance Transfer Receipts and cheques are presented direct at the bank, but other vouchers or bill should first be presented at the treasury, except at Presidency towns and Provincial Capitals, where such vouchers are for the most part submitted to the local Account Office for pre-audit and are paid (unless there is a special request for cash payment or the sum payable does not exceed Rs. 20) by cheques upon the bank issued by the Accountant General in favour of the payee.

2. Payments which have to be made at sub-treasuries may be arranged for by obtaining cash orders issued by the district treasury. The issue of Cash Orders between places at which there are offices of the Imperial Bank of India has been discontinued and the Imperial Bank issues a demand draft in lieu of the cash order.

3. Where sub-treasuries have been permitted to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the treasury also.

10. When a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(*a*) The submission of the claim by the head of the Department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(*b*) Failing the above in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of the department or responsible officer is insufficient, an order form the Accountant General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(*c*) And in any event, if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(*d*) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant General.

10A. In respect of the transactions of the Central Government pies should be omitted from all bills for pay and allowances, pensions, and travelling allowance. All individual items in such bills should be calculated to the nearest anna (fractions below half an anna being omitted, and half an anna or over being reckoned as one anna), except as specified below:—

(*a*) In the case of emoluments fixed by statute, the payment may be to the next higher anna.

(*b*) In the case of pies occurring in life insurance premia under the Postal Life Insurance scheme and in subscriptions to uncovenanted pension funds such as the Bengal and Madras Service Family Pension Fund, the Bombay and the Bengal Uncovenanted Service Family Pension Funds which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last

month, *e.g.*, a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month.

(*c*) As regards recoveries of amounts under objections or of advances, the instalments need not be exactly equal and the recoveries should be so fixed as to be always in annas, the last instalment being adjusted as necessary, *e.g.*, a motor car advance of Rs. 5,000 to be rapid in 36 instalments, should be recovered as follows: 35 instalment, of Rs. 138-14-0 and a last instalment of the balance Rs. 139-6-0.

If the local Government desires these orders will govern the same classes of provincial transactions also.

11. (1) Receipts for all sums exceeding Rs. 20 must be stamped; but the following are exempt:—

(*a*) Receipts given by, or on behalf of, Government.

(*b*) Receipts on cheques sufficiently stamped or exempt from stamp duty.

(*c*) Receipts for interest on Government securities.

(*d*) Receipts for withdrawals from Government Savings Banks.

(*e*) Receipts on Postal Money Orders.

(*f*) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, cranage, haulage, wharfage, demurrage, etc.

(*g*) Receipts for pay and allowances of non-commissioned officers and soldiers of His Majesty's or the Indian Army when serving in such capacity or for their pensions, in respect of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.

(*h*) Receipts for pensions and allowances paid by Government to the heirs of deceased non-commissioned officers or soldiers in respect of service in His Majesty's Army or in His Majesty's Indian Army.

(*i*) Receipts for any payment of money without consideration, such as receipts for Grant-in-Aid bills, and for fees paid to Barristers-at-Law.

(*j*) Receipt given by an opium cultivator or his representative or by a *lambardar* or *khattadar* for money paid to him by Government as an advance for the cultivation of opium.

(*k*) Receipt for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).

(*l*) Receipts for payments made by or on behalf of Government in Indian States.

(2) All cheques, irrespective of their amount, are liable to stamp duty; but cheques drawn by Government officers on Government account, Remittance Transfer Receipts and Supply bills, are exempt from stamp duty.

(3) (*See* also the list of exemptions in Schedule 1 of the Stamp Act.)

12. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules:—

(*a*) Cheques or receipts [other than the receipts mentioned in Article 11 (1) (*f*)], drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality.

NOTE.—This rule applies also to receipts drawn for claims, the adjustment of which may be made through account current.

(*b*) Cheques or receipts signed by a Government officer as Chairman of a Municipality.

(*c*) Cheques or receipts drawn on account of Cantonment and other Local Funds.

(*d*) Receipts for advances taken by Government officers.

(*e*) Receipts for amounts of emigrants' money orders.

(*f*) Receipts for refund or repayment of deposits.

(*g*) Receipts on Acquittance Rolls of Establishments.

(*h*) Receipts drawn by the Accountant General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

13. The following general instructions regarding the preparation and form of vouchers should also be observed:—

(*a*) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. (A specimen which will serve as a general guide is given as Form 27 for deposit vouchers, and may be obtained from the local Accountant General.)

(*b*) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(*c*) All vouchers must be filled in and signed in INK. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but in

case of there being no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples—"Rupees twenty-six only" "Rupees twenty-five, 4/11".

(*d*) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused by the Treasury Officer and a fresh voucher called for.

(*e*) The correct head of classification should be recorded on each voucher by the drawing officer, the classification in the budget being taken as a guide. This classification should also show whether the expenditure is voted or non-voted.

(*f*) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to Central or Provincial Revenues.

(*g*) Unless the local Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

1. The head of an office may authorise any gazetted officer serving under him to sign a bill, voucher, or order, *for* him, communicating the name and the specimen signature of the officer to the Treasury. This will not, however, relieve the head of the office, in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

(*h*) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

(*i*) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge

should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(*j*) The authority under which deductions are made in a bill should be quoted.

(*k*) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If, for any reason, such a illiteracy or the presentation of receipts in anticipation of payment under Article 9, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(*l*) In cases in which the endorsement on a bill is unauthorised, incomplete, or otherwise irregular, Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

NOTE.—These instructions are intended primarily for bills and vouchers payable at treasuries but, as far as possible, they should also be observed in preparing vouchers for payments made departmentally.

14. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General (*vide* Treasury Order 17).

Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

15. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 13. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a Covenanted Civilian, must see that the deductions on account of the Indian Civil Service Provident Fund have been made.

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bills presented for pay, etc.		000
Bills presented for contingencies		000
Bills presented for sundries		000
	TOTAL .	000
Paid in cash	000	
Paid in draft	000	
		000
† Deductions (if any) .		

†[Explanation.]

Signature of Messenger———————

Treasury Officer.

3. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

Issue of Duplicates or Copies of Documents.

16. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a treasury but lost before encashment or payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink.

Responsibility for Overcharges.

17. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (F. D. No. 2189, dated 20th April 1865, paragraph 34)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge

will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

NOTE.—The Treasury Officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill.

Check of Charges.

18. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper. The extent to which charges should be audited is prescribed by the Auditor General.

Audit Objections and Recoveries.

19. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, and understanding orders, the Treasury Officer should return the objection statement or audit memorandum within a fortnight, or send a letter explaining the cause of delay.

NOTE.—The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

20. When the Accountant General disallows a payment as unauthorised, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest (*vide* Treasury Order 28), but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury Officers carry out these instructions.

1. If an officer, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to Government through the proper channel.

3. Representations and protests against retrenchments ordered by the Accountant General will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved officer. This provision does not remove from the Treasury Officer the duty of enforcing immediately recovery of a retrenchment order under rule 2 above.

4. Recoveries are not ordinarily made at a rate exceeding one-third of pay, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

5. A register should be maintained at the treasury for recording all retrenchments ordered by the Account Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment, and the method by which the over-payment has been adjusted.

6. If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

Cheques.

21. Cheque books required by Disbursing Officers authorised to draw on treasuries and sub-treasuries, should be obtained by them direct from the head treasury concerned, cheque books required for use on the Imperial Bank of India, either at a local head office or a branch also being obtained from the Treasury Officers and not from the banks. The Treasury Officer will supply a cheque book only on receipt of the printed requisition form which is inserted in each book towards the end and never more than one cheque book on a single requisition. The requisition should be signed by the Disbursing Officer.

1. Cheques from books obtained from a particular treasury should not be drawn on other treasuries or sub-treasuries of other districts.

2. This article does not apply to officers of the non-civil departments named below who receive their supplies of cheque books departmentally:—Railways, Military (including Military Works Services) and Posts and Telegraphs (Telegraph Section). Nor does it apply to the Public Works Department in Madras.

22. A separate cheque book should be used for each head treasury or sub-treasury and the drawing officer should notify to the treasury or the bank upon which he draws, the number of the cheque book which from time to time he brings into use and the number of cheques it contains. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer.

23. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus "under thirty rupees" will mean that the cheque is for a sum not less than ₹20, but less than ₹30; and similarly "under eight hundred rupees" will mean that it is for less than ₹800, but not less than ₹700. No abbreviations such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in Article 13 (*c*). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into four by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word *twenty*, if written carelessly, has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

NOTE 1.—The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

NOTE 2.—All cheques should be written in Calcutta Stationery Office Registration ink obtainable from the Controller of Stationery and Printing.

NOTE 3.—Article 13 (*d*) applies *mutatis mutandis* to corrections and alterations in cheques.

24. No advice of the issue of any cheque need be sent to the treasury. As a general rule, cheques should not be issued for a sum less than Rs. 10 unless this is permissible under the provisions of any law or rule having the force of law; but cheques of the Military Department drawn for payment elsewhere than at the station where the military disbursing officer himself is located, may be for a sum not less than Re. 1. Cheques of the Military Department will be payable at any time within three months after the month of issue: thus, a cheque bearing date any time in January is payable at any time up to 30th April. All other cheques remain current for three months only counting from the date of issue.

25. When an officer is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may be provided as far as possible. Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head treasury.

26. (*a*) Every cheque is favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to "A. B. or bearer," except when A. B. is a Government servant. If a cheque payable to a person not in Government employ or payable to such a person "or order" is presented, the Treasury Officer may decline to pay it if he is unable to satisfy himself of the identity of the payee, and of the completeness of the chain of endorsement by which the payee is the holder of the cheque.

(*b*) Ordinarily a cheque is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorise in writting a subordinate Gazetted Officer to endorse for him cheques drawn in his favour by his official designation.

1. Where sub-treasuries are in charge of Indian officials not acquainted with English, bi-lingual cheques should be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

2. When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must, before endorsing the same, add the words "Received payment by transfer credit to———". Omission to do this facilitates fraudulent appropriation of money.

27. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the following form.† If, after search

through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped". The Disbusing Officer will enter in his account the original cheque as cancelled, and may issue another.

† Certified that cheque No. , dated for R reported by the (Disbursing Officer) to have been drawn by him on this treasury in favour of has not been paid, and will not be paid if presented hereafter.

————Treasury.

The————19 .

Treasury Officer.

28. *Cancelled.*

Defalcations.

29. With the exceptions noted below, any defalcation or loss of public money, stamps, opium, stores, or other property, discovered in a Government treasury or other office or Department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

EXCEPTION 1.—Defalcations or losses of departmental revenues or receipts which have not been paid into a Government treasury or sub-treasury, petty defalcation or misappropriations committed by village officer, or losses due to accidents or thefts in vallage officers' houses, or while money is in transit to the treasury, need not, however, be reported to the Accountant General; but his opinion or advice may be obtained, if it is likely to be of use in preventing their occurrence in future.

EXCEPTION 2.—Petty cases, that is cases involving losses not exceeding R200 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

NOTE.—Cases of frauds, losses and defalcations affecting Customs, except as regards matters which are under the direct audit of the Accountant General, should be reported to the Examiner of Customs Accounts.

Erasures.

30. Erasures and over-writings in any account, register, schedule, or cash book are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. [*See* Article 13 (*d*).]

Forest and Public Works Expenditure.

31. When officers of other Civil Departments are authorised to incur charges on account of the Forest Department, they will do so as Forest Disbursers. They can, therefore, obtain funds from the treasury for such expenditure in the manner laid down in the Forest Account Code.

32. Similarly, when an officer of another Civil Department is authorised to incur charges on account of the Public Works Department against the grant for "Public Works", he will do so as a Public Works disburser. He will obtain funds for such expenditure in one of the ways prescribed in the Public Works Account Code for the purpose, and pay the receipts realised into the treasury, and render accounts of receipts and expenditure in the manner laid down in that Code.

1. This rule is not applicable to charges for construction (petty) and repair, which are adjusted by the Accountant General against the budget grants of the departments concerned; *vide* Appendix 5, Ruling 3.

33. *Cancelled.*

Adjustments between Governments.

33A. (1) The Government of India and the local Governments of Governors' provinces and the local Government of Coorg are considered to be separate Governments for the purpose of this Article and the transactions under the local Governments directly under the Government of India (*e.g.*, those of North-West Frontier Province, Delhi, etc.), and the Central transactions under the other local Governments are considered to be transactions of the Government of India.

(2) In the case of transactions concerning two Governments:—

(*a*) Adjustments shall always be made in accordance with the rules in Appendix 6 if a Commercial Department or a regularly organised stores section of a department is concerned.

(*b*) If under the ordinary operation of the rules in Appendix 6, adjustment would be made if the departments were under a

single Government, a similar adjustment shall be made between the two Governments unless they agree to the contrary.

(*c*) In all other cases an adjustment will be made by mutual agreement between the parties concerned or under the orders of the Secretary of State in Council if the Government of India is one of the parties or of the Governor General in Council if the parties concerned are local Governments.

(3) The leave salary and pensions of officers will be adjusted in accordance with the orders of the Secretary of State on the subject unless the Governments concerned agree to some other method of adjustment.

NOTE.—For the purpose of adjusting leave salaries and pensionary charges the Military and Commercial Departments are treated as separate Governments from Civil and other non-Commercial Departments.

ANNEXURE A.

[Referred to in Article 8, Note to clause (*b*).]

1. Assam-Bengal Railway.
2. Madras and Southern Mahratta Railway.
3. East Indian Railway.
4. Morvi Railway.
5. Burma Railways.
6. Bombay, Baroda and Central India Railway.
7. Jodhpur-Bikaner Railway.
8. Udaipur-Chitore Railway.
9. Dholpur-Bari Railway.
10. Rohilkund and Kumaon Railway.
11. South Indian Railway.
12. Howrah-Amta Light Railway.
13. Cutch State Railway.
14. Jorhat State Railway.
15. Dibru-Sadiya Railway.
16. Tezpur-Balipara Railway.
17. Bengal Provincial Railway.
18. Bengal and North-Western Railway.
19. Deoghur Railway.
20. Darjeeling-Himalayan Railway.
21. Barsi Light Railway.
22. Bengal Dooars Railway.
23. Bhavnagar-Gondal-Junagad-Porbandar Railway.
24. North Western Railway.
25. Oudh and Rohilkhand Railway.
26. Eastern Bengal State Railway.
27. Bengal Nagpur Railway.
28. Great Indian Peninsula Railway.
29. Nizam's Guaranteed State Railway.
30. Baraset-Basirhat Light Railway.
31. Bukhtiarpur-Behar Light Railway.
32. Shahdara (Delhi)-Saharanpur Light Railway.
33. Howrah-Sheakhala Light Railway.
34. Mysore Railways.

Chapter 2.—Check on Receipts.

NOTE.—The rules in this chapter are not applicable to the Public Works and Forest Departments.

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Departmental Revenue.

34. (*a*) In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, etc.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

(*b*) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

NOTE.—It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Traesury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

Fines.

35. (*a*) In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

(*b*) Compensation fines due to an injured party which are creditable to deposits and fines, which under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

(*c*) In order to secure that returns are received from *every* Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, though is should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the

Court to despatch its return through the Treasury Officer, who will certify to the agreement with his books, or will have the return corrected by the Court before he transmits it.

1. If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each Court, and of its remittance to the treasury for check with the treasury credit, would suffice; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

2. If the several Courts submit to any controlling officer returns of the fines imposed, the returns of the realizations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer; but if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

3. When fines are received in another district or province, an intimation should be given by the recovering officer to the officer concerned, who should note the fact in his Fine Statement.

4. In the United Provinces, Bengal, Madras, Bombay, Coorg, Assam, Central Provinces and in the minor local Governments under the audit of the Accountant General, Central Revenues, the submission of the monthly return of fines to the Audit office has been discontinued and the Audit office does not exercise any check over the receipts or refunds of fines.

Miscellaneous Demands.

36. Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him. Such are tributes and contribution from Indian States, contributions from municipalities, contractors and others towards the cost of State establishment, etc.

Convict Charges recoverable from Indian States.

37. Indian States are in some cases responsible for the cost of maintenance of convicts imprisoned in British jails for offences committed in such States. The Jail officials should in each case communicate to the Accountant General any amount recoverable on this account, and the Accountant General will then see to its due recovery.

NOTE.—These rules fixing the responsibility of Indian States in the case of convicts sentenced by a British Court or Officer for offences committed in such States are contained in Foreign Department Resolution No. 3384—1, dated 10th October 1890.

Chapter 3.—Pay and Allowances : General Rules.

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Due Date.

38. Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned, and are due for payment the next working day. But pay bills payable at Provincial Headquarters, which require to be pre-audited, and those payable at District Treasuries may be signed and presented for payment three and two days respectively before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month. In the following cases separate bills must be presented in India for pay due for part of a month, and these bills may be paid before the end of the month.

(*a*) When an officer proceeds out of India on deputation or on leave.

NOTE.—If a Government servant wishes under the provisions of Fundamental Rule 91, to draw his leave salary in India, he will not be paid up to the date of his relief, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

*(*b*) When an officer is transferred to another Audit Circle, or within the same Audit Circle (*i*) to or from the Public Works or Forest Department or (*ii*) from one Public Works Division to another.

(*c*) When an officer finally quits the service of Government or is transferred to Foreign Service.

* 1. If the first six days of a month are public holidays on which pay and pensions are not disbursed at the treasury, the local Government may, if it thinks fit, direct the payment on the last open day before the holidays,

(*a*) of pay bills except those of gazetted officers, and

(*b*) of pension bills of pensioners drawing pensions of Rs. 100 or less.

The powers of a local Government under this rule have been delegated to the Auditor General, all Accountants General, and the Comptroller, Assam, in respect of their own and subordinate offices.

2. The last payment of pay should not be made to a gazetted officer or to an officer referred to in Article 48, whose pay is drawn on pay bill forms, finally quitting the service of Government or placed under suspension, until the Treasury Officer has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Accountant General on the responsibility of the head of the office concerned.

3. In the case of officers and establishments accompanying Governments to hill stations, pay bills drawn at the hill station for payment at the provincial capital, or *vice versâ*, may be signed one, two or three days before the end of the month, though they will not be due for payment before the first working day of the next

month. Pay bills of the Government of India Secretariat and other offices, while at Simla, may be signed and presented for pre-audit five days before the last working day of the month to which they relate.

4. In case of transfers to and from service in Persia, pay will be paid up to the date when the transfer takes place, whether the officer changes his circle of audit or not.

5. The establishment pay bills of the military Test Audit staff attached to the office of the Controller of Military Accounts, Burma District, Maymyo, which are required to be drawn and signed by the Deputy Director of Army Audit, Eastern Command, Meerut, may be so signed 8 days before the last working day of the month to which they relate though they will not be due for payment before the first of the next month.

Death of Payee.

39. (*a*) Pay, allowances or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

(*b*) Pay and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient; (2) for the excess over Rs. 500 under the orders of the local Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(*c*) The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 959—961.

NOTE.—Rule 2 under Article 38, regarding last payments of pay, applies here also.

40. The death of every European officer of Government other than an officer of the Army or Navy, must be immediately reported by the head of his office to the Government under which he was serving, which will announce the circumstance direct to the High Commissioner for India and send a copy of the report to the department of the Government of India concerned for information. The death of such pensioners should similarly be reported, but by the Account Office, which should be furnished with the necessary particulars by the officer who has been disbursing the pension. This report should be submitted in Form 31.

Last-pay Certificates.

41. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in Appendix 8A. A Treasury Officer must be careful not to pay the pay and allowances to an

officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed provides for detail of the fund deductions although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer, including any made under an order of attachment of his pay by a Court of law, of which he may have received notice before granting the certificate, but for passing on any, of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

2. In all cases of transfer from one district to another within the same Audit Circle, the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except as provided in Article 38 (*b*).

3. In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a hill station or other station which has been declared to be the headquarters of Government for the time being the signature or counter-signature of a gazetted Government servant on the bill may be treated as a last-pay certificate for the purpose of Treasury Order 22 (*vide* Appendix 80).

Bond of Indemnity for drawing Leave Salaries, etc.

42. (*a*) Officers often make arrangements with their agents to draw their leave salaries or vacation allowances, pensions, etc., either granting them powers-of-attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of over-payment.

* NOTE.—A Register of Power-of-Attorney will be kept by the Treasury Officer in the form prescribed in paragraph 50 of the Government Securities Manual.

(*b*) The bond of indemnity, which must be stamped, may be of the following form in the case of a $\frac{\text{firm}}{\text{bank}}$:—

In consideration of $\frac{\text{our}}{\text{their}}$ being permitted to draw the $\frac{\text{pay}}{\text{leave salary}}$ of..... during his absence from the Presidency, $\frac{\text{we}}{\text{the (here insert the name of bank)}}$ hereby engage to refund to Government, on demand, any overpayment that may be made to $\frac{\text{us}}{\text{them}}$ at his $\frac{\text{agents}}{\text{agent}}$.

(*c*) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(*d*) It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may, for this purpose, be allowed to enter into a general agreement in the form given in Appendix 1.

NOTE.—The form of the bond requires advice to be sent to the Account Officer of any change in the constitution of a firm to which the bond refers. When such advice is received, a recognition of the existing agreements that have been entered into previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership, or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

(*e*) Agents of standing and respectability are also allowed to execute a single bond to cover the leave salaries, pensions, etc., of their

constituents, payable not by any one Account Officer only but by all Account Officers, whether Civil or Military. Arrangements for the execution of such a bond must be made through the Auditor General. A list of the Agents who have executed such bonds of indemnity is given below:—

1. The Imperial Bank of India, its local head offices and branches in Calcutta, Madras and Bombay and elsewhere, and such other local head offices and branches as may hereafter be established.
2. The National Bank of India, Limited.
3. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agents.
4. The Allahabad Bank, Limited.
5. The Bank of India, Limited.
6. The Army and Navy Co-operative Society, Limited.
7. Messrs. Binny & Co., Limited, Bankers and Army Agents.
8. Messrs. Thomas Cook and Son.
9. Messrs. Grindlay & Co.
10. Messrs. Parry & Co.
11. Messrs. Cowasjee, Dinshaw and Brothers.
12. Messrs. Lloyds Bank, Limited.
13. The Central Bank of India, Limited, Bombay.
14. The P. & O. Banking Corporation, Limited.
15. Bansilal Ram Rattan R. B., Bankers, Lahore Cantonment and Bangalore.
16. Bansilal Ahirchand, R. B., Bankers, Bombay, Calcutta, etc., etc.
17. The Mercantile Bank of India, Limited, Madras.

Fund Deductions.

43. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a Fund Examiner to make any particular deduction.

NOTE.—The Treasury Officer must, however, check the deductions in the case of the Indian Civil Service Provident Fund and the Indian Civil and Indian Military Service Family Pension Regulations.

*Income-Tax Deductions.

44. The sole authority for the recovery of income-tax is contained in the Indian Income-Tax Act, 1922 (XI of 1922), and rules and orders issued under it. The instructions given below have no validity except in so far as they reproduce the exact wording, or represent correctly the

meaning of the Act and rules thereunder, and no doubtful cases should be decided except by reference to the Act and, if necessary, to the Income-tax authorities.

45. As regards the recovery of income-tax, treasury and Audit offices are concerned solely with the recovery at the time of payment on "salaries" as defined in section 7 (*1*) of the Act and on "interest on securities". It is important to notice that the income-tax under the head "salaries" has at the time of payment to be deducted at the rate applicable to the estimated income of the assessee from the head "salaries" (*vide* section 18 (*2*) of the Act), provided that the amount of income-tax can, at the time of deduction, be increased or reduced for the purpose of adjusting any excess or deficiency arising out of any previous deductions or failure to deduct.

NOTE 1.—A person responsible for paying salaries is not bound by law to deduct at the time of payment of salary income-tax on the value of rent-free quarters enjoyed by the person drawing the salary. The income-tax officer is therefore responsible for the assessment and for the collection of tax on the value of rent-free quarters, though this particular source of income is included under the head "Salaries". There is however no objection to the person disbursing a salary deducting tax on account of the value of rent-free quarters enjoyed by the assessee should the latter request him to do so.

NOTE 2.—Where a special salary circle has been created to deal with the case of assessees in the service of the Government whose pay is subject to the audit of a particular audit officer, a special income-tax schedule should be attached to all pay bills of gazetted or non-gazetted Government servants showing:—

(1) Name of officer with official designation.
(2) Gross amount of salary.
(3) Deductions on account of provident and other funds.
(4) Deductions on account of life insurance premia.
(5) Net salary on which tax has been calculated.
(6) Income-tax deducted.

46. The relevant sections of the Act are reproduced in Appendix 2, and supplementary notes and instructions which are not to be found in the Act itself are introduced as notes under the relevant sections.

Chapter 4.—Gazetted Officer's Bills.

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Form of Pay Bill.

47. For the fixed allowances of a gazetted Government servant the adoption of Bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by a Government servant in respect of the same appointment are set forth. A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

48. In some provinces it is found more convenient that the pay of munsifs, tahsildars, and other similar Government servants belonging to establishments limited and fixed with reference to the requirements of a whole administration, who are not ranked as gazetted Government servants but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted Government servants, instead of being included in the pay bill of their office establishment.

49. Pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Auditor General. At the written request or order of the Government servant, the pay bill may be made payable to some *well-known* banker or agent.

1. A Government servant or any other single person cannot be constituted an "Agent" under Article 42 for the purposes of the above rule.

2. The ruling in this article applies to all payments, whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account.

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 13 (*k*) should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

50. A Government servant drawing pay for the first time from any treasury should present, with his pay bill, a last-pay certificate in accordance with the rules contained in Appendix 8A, unless he is a newly-appointed Government servant drawing his pay for the first time, when a health certificate required under Fundamental Rule 10 and an order from the Accountant General should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

Alterations of Pay.

51. No officer may draw an increased or a changed rate of pay, leave salary or fixed allowance unless the bill on which he draws it is either pre-audited by the Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority. See also Treasury Order 21.

Transfer of Office.

52. Every transfer of charge of a gazetted officer should be reported by post on the same day to the Accountant General and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

NOTE.—This rule only applies to changes of District Officers, not to transfer of executive charge of the treasury between their subordinates: in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay of Officers in England.

53. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

54. The form of bill for travelling allowance of a gazetted Government servant depends upon the rules under which it is due. In the case of mileage, halting or daily allowance, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

55. (*a*) Bills for rewards under civil rules to civil officers, including chaplains, military officers in civil employ and Public Works Officers should be pre-audited by the Accountant General.

(*b*) Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Place of Payment.

56. Pay bills are ordinarily payable only at the treasury of the District in which the claim arises, but gazetted officers may, at their option, if there is no branch of the Imperial Bank at their headqaurters, draw their pay partly at the headquarters of the district in which they may be serving and partly at the Capital of the Presidency or Province, subject to the following conditions:—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to presonal audit and is not less than R500 a month.

(2) Not less than R100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the Provincial Capital must be in multiples of R100.

(3) Except when Supply Bills are used, the amounts required to be drawn at the Provincial Capital shall not be altered at intervals of less than three months.

NOTE 1.—Officers serving in Assam are allowed to continue to draw at their option a part of their pay at Calcutta.

NOTE 2.—The following concessions (if not allowable under the above rule) to all individual officers who already enjoy them are allowed to continue:—

(*a*) Officers serving in Bihar and Orissa, Assam, the North-West Frontier Province, Baluchistan, Ajmer-Merwara, Coorg and Central India, are allowed to draw a part of their pay at the places specified below and not at the Provincial capitals:—

Bihar and Orissa	Calcutta.
Assam	Calcutta.
Baluchistan	Bombay.
Ajmer-Merwara	Calcutta.
Coorg	Madras.
North-West Frontier Province	Lahore.
Central India	Bombay.

In the case of officers serving in Bihar and Orissa and Assam, in Baluchistan and Central India and in Coorg, the amount to be paid at Calcutta, at Bombay, and at Madras respectively shall be drawn by means of Supply Bills. For this purpose Supply Bills may be issued at par.

(*b*) Officers serving in the United Provinces are allowed to draw a part of their pay either at Cawnpore or at the Provincial Capital, but not at both stations.

(*c*) Officers serving in Sind are allowed to draw a part of their pay either at Bombay or at Karachi, but not at both stations.

(*d*) Officers serving in the Central Provinces are allowed to draw their pay partly at their District Headquarters and partly at either (1) Nagpur or (2) Bombay or (3) Calcutta. The amounts required to be paid at Calcutta or Bombay should be drawn by means of Supply Bills issued at par.

NOTE 3.—Gazetted officers serving in Persia and the Arabian shore of the Persian Gulf may, at their option, draw a part of their pay in India, subject to the following conditions:—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than R500 a month.

(2) Not less than R100 in any one month shall be drawn in India and all sums drawn must be in multiples of R100.

(3) The amounts required to be drawn in India shall not be altered at intervals of less than three months.

(4) The amounts drawn in India will be payable only at Bombay. The amounts required to be paid shall be drawn by means of Supply Bills issued at par.

NOTE 4.—Officers serving in the Hyderabad State may, at their option, draw their pay partly at the Hyderabad Residency Treasury and partly at Bombay, subject to the following conditions:—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than R500 per mensem.

(2) Not less than R100 in any one month shall be drawn outside the district headquarters Treasury and all sums drawn in Bombay must be in multiples of R100.

(3) The amount required to be paid at Bombay shall not be altered at intervals of less than three months and shall be drawn by means of Supply Bills issued at par.

NOTE 5.—The issue of Supply Bills under the above notes is not subject to the restriction laid down in Chapter VII of the Resource Manual for Supply Bills which are intended for the remittance of funds made by the public through Government.

57. Gazetted officers of the Public Works Department, in addition to the concession in Article 56, may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Accountant General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

Inspecting Officers.

58. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority if any, but he cannot take advances on account of travelling allowances.

1. In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Executive Engineer in charge of a Division who is obliged to be continuously absent from his headquarters for more than a month at a time.

59. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the headquarters treasury:—

I. *From any treasury in India:*—

(*a*) The Metropolitan Bishop of Calcutta.

(*b*) Inspector-General of Forests.

(*c*) Director General and Deputy Director General of Archæology.

(*d*) Government Epigraphist for India.

(e) Surveyor-General of India.

(f) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.

(g) Director General of Observatories.

(h) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology.

(i) The Inspector-General of Irrigation, during his tours of inspection.

II. *From any treasury within their diocese:—*

(a) Bishops other than the Metropolitan Bishop of Calcutta.

(b) Archdeacon.

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowance, and the duplicate retained to support the debit in the list of payments.

Chapter 5.—Establishment.

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Sections of Establishment.

60. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as district and separate from his Land Revenue establishment.

61. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section; but the sections should be fixed by the Accountant General in communication with the heads of officers or departments on the following principles:—

(*a*) The distribution should be uniform throughout the province for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger offices will comprise two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office, *e.g.*, a District Officer's establishment might be distributed in the following sections: English Office, Vernacular Office, Treasury, Nazir Record.

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district, *e.g.*, village schoolmasters should be so distributed, while of the higher classes of schools, each school would form a separate section.

(*f*) Clerks (or schoolmasters, native doctors, etc.), should not except in small establishments, be lumped up with chuprasses or servants; but servants should, when their number is not very small, form a separate section or sections.

(*g*) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

(*h*) In preparing pay bills, absentee statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

Annual Returns.*

62. (1) Early in April in each year, a detailed statement of the permanent establishment existing on first April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in any case, not later than the 15th May. A similar statement is

*N.B.—Requisitions for annual establishment return forms (namely, C. A. C. Forms 3 and 4), should be made by heads of offices direct from the Deputy Controller, Forms. They will not be supplied by the Accountant General as hitherto.

also required for local funds establishments, the claims to pension for which are submitted to him for verification of services and report, but only one copy of it should be sent to the Account Office. The return will show accurately the establishment as it exists on 1st April, and in preparing it the following instructions should be carefully observed:—

(*a*) The name, designation and pay of all members of the establishment holding permanent posts whether on duty or absent on foreign service, leave or deputation or in temporary posts elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of Government servants:—

(1) Gazetted Officers.

(2) Non-gazetted officers for whom records of service are maintained in the Audit Offices.

(3) Officers who are exempted from keeping service books by Rules issued under Fundamental Rule 74 (*a*).

(4) Officers on non-pensionable establishments.

(5) Menial servants attached to Survey parties, whose service is not longer than two years: when, however, the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.

NOTE.—Although Sub-Registrars in Bengal and Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the orders creating the post as it now stands, should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of a clerical error, only under the orders of the local Government.

NOTE 1.—The Departments of the Government of India exercise the powers of a local Government for the purpose of this Article.

NOTE 2.—A local Government may delegate this power, in the case of non-gazetted Government servants, to Heads of Departments and Commissioners of Divisions.

(*c*) The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent*.

(*d*) The names should be entered in order of sections of the establishment; there should be a separate total for each section, the grand total being taken at the foot.

(*e*) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 10) required by Article 69, which would accompany the April bill.

(*f*) The name of any person officiating in an appointment and the amount of additional pay for officiating drawn by him need not be shown, unless the additional pay for officiating counts for pension under Article 486 (*h*) of the Civil Service Regulations.

(*g*) If the officiating incumbent holds a permanent appointment upon another establishment the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(*h*) If any superior servant on the establishment has attained the age of 55 years, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(*i*) A detailed statement in Form 4 should be given at foot of the original return, Form 3, showing new names of non-gazetted Government servants which are not

found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted Government servants which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted Government servants who have been on leave, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension. The name of a Government servant who is in transit to another office on the 1st April should be shown in the return of the office from which he has been transferred, with a note that he is in transit.

(*j*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(*k*) In the case of that portion of an establishment which is borne on a Provincial or amalgamated cadre, a separate annual establishment return showing details of all such establishments should be furnished to the controlling officer, who should consolidate them into one statement.

(2) When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which pension claims will be tested hereafter. A certificate of this comparison should be endorsed on the return thus: "Compared with Service Books and found to agree." In the case of Provincial or amalgamated establishments, whose service books are maintained by Heads of Offices, the certificate should run as follows:—

> "Certified by Heads of Offices to have been verified with service books."

(3) In the case of establishments on time-scale rates of pay, the Accountant General may also require the submission of a duplicate return in a form specially prescribed for the purpose.

Alteration of Establishment.

63. I. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out:—

(*i*) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary;

(*ii*) the cost after revision; and

(*iii*) details of the number and pay of the appointments which it is proposed to add or modify.

Explanation (*a*).—When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them

that, unless it is explained, it must be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example 1.—It is proposed to establish a first grade college, and the sanction of higher authority is required only because it is desired to create appointments in the Indian Educational Service for the Principal and three Professors. Full details of the teaching staff should be given, because without these details the necessity for the appointment in the Indian Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example 2.—It is proposed to establish a Government High School and the sanction of higher authority is required only because it is proposed to create an appointment in the Indian Educational Service for the Headmaster. No details are required of the staff proposed for the school except the Headmaster, because a knowledge of these details is not necessary in order to determine whether an appointment in the Indian Educational Service is required.

Explanation (b).—When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction, and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction full details of the several establishments need not be given, but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out:—

(*i*) The present cost of all establishments concerned.

(*ii*) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(*iii*) In respect of each separate rate of increase proposed, as set out in (*ii*)—

(*a*) A list of the establishments or classes of officers to which it is to be applied and the reasons for such differentiation.

(*b*) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

NOTE.—In determining the extra cost, allowances, whether fixed or variable, should be included. The estimate of the extra cost due to variable allowances, such as those granted under house allowance schemes, cannot be exact but it should be as accurate as possible. The local Government may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

II. (*a*) In the following cases a proposition statement in duplicate in Form 5 should also be submitted:—

(*i*) cases of general revision of establishment;

(*ii*) proposals which cannot be set out clearly without it; or

(*iii*) *schemes which require the sanction of the Secretary of State.

(*b*) The details to be shown in proposition statements will be determined by the following rules:—

(*i*) The proposition statement, where this is necessary, should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

* The simpler Form 6 may be used in this case, when the full details of Form 5 are not necessary.

(*ii*) Where a section consists of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(*iii*) The rules as to detail set out in clause I above.

NOTE 1.—Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost must be given. This average cost, no doubt, varies under various circumstances, but after all it depends largely on the period of rise. If the pay rises by five equal increments from a minimum to a maximum, the average monthly cost will be taken as the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum *plus* three-fourths, of the difference between the minimum and the maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in [illegible] cases an intelligent estimate should be made.

NOTE 2.—The fixed allowances referred to in the note to clause I above should be entered in proposition statements when such statements are prepared but the variable allowances should not be included therein.

(*c*) The proposition statement or the proposal for revision should be forwarded through the Accountant General, who should verify the present scale or state the present cost, as the case may be, according to his audit register; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. It will also be unnecessary for the Accountant General to make the submission of proposals for the revision of establishments the occasion for the verification of present scales as shown in his audit registers. In ordinary cases the sanctioning authority may accept the Accountant General's figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in Article 62.

III. The statement prescribed in Article 191 should also be submitted when necessary.

Monthly Bill.

64. Pay bills should be prepared in Form 7, separately for permanent and temporary establishments. Against each post should be shown (except in cases referred to in Rule 2 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the first money column should be shown the full amount of pay and officiating pay claimed and in the second money column the full amount of leave salary claimed, whether drawn or not. In the third money column should be entered all compensatory allowance. In the fourth money column should be noted the amount claimed and held over for future payment. The sixth money column will be used to show the amount actually drawn for each section; and when pay is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page; the pay of the persons included in each

section will be marked off in it, and the total of each section will be entered in red ink.

1. The pay of establishments referred to in the Exceptions to Article 85, which is treated as a contingent charge, should not be included in pay bills:

2. The names of all temporary incumbents whose pay is less than R50 per mensem and who do not hold substantive appointments under Government, may be omitted from the pay bills as also the names of all officers in inferior service, of all head constables and constables, and of all postmen and village postmen whose pay does not exceed R20 per mensem, provided that a certificate in the following form is endorsed on the bills:—

> Certified that all officers whose names are omitted from, but whose pay has been drawn in, this bill have actually been entertained during the month.

A local Government may, in consultation with the Accountant General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of these establishments is not essential for audit purposes.

3. The claims of Government servants, whose names are omitted from the bills under Rule 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

4. To suit the requirements of audit in the case of establishments on time-scale rates of pay, the forms of Pay Bill, Absentee Statement and Increment Certificate may be amended in consultation with the Accountant General.

65. Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

66. (*a*) The monthly bill should ordinarily be supported by an absentee statement in Form 8, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

(*b*) In the case, however, of provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by Heads of offices along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

NOTE.—In the case of provincial or amalgamated establishments on time-scales of pay, the arrangements made by Heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

67. If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave), certificate 2 printed on Form 7 should be signed by the Head of the office.

68. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment

held by him [which should be supported by a last-pay certificate, under Article 70 (1) showing dates of making over and receiving charge, advances outstanding, etc.], or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Fundamental Rule 10 must accompany the bill.

69. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 10 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due for continuous service of the prescribed term, less only periods of suspension and leave without allowances, which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memo. (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

Distribution of Pay.

70. The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with a stamp, if necessary. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, his pay can be drawn anew under Article 72 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit. The leave salary of a non-gazetted Government servant on leave in India must be drawn from the treasury from which his pay is ordinarily disbursed under the signature of the head of his office or of the gazetted officer authorised to sign *for* the head of the office, *vide* Rule 1 to Article 13 (*f*); and he must make his own arrangements for getting it remitted to him.

1. The head of an office should give a last-pay certificate (see Article 41) to an officer of his establishment who is transferred or deputed to another establishment,

or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc. It should also state the amount, if any, recoverable from the officer under an attachment of his pay by a Court of law, the attachment order being passed on to the head of the office to which the officer is transferred. It need not be countersigned by the Audit Officer, even in the case of transfer from one province or circle of audit to another but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant continues in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

3. As an exception to the general rule contained in the last sentence of Article 70, the leave salary of a non-gazetted Government servant of the Posts and Telegraph Department or of a Posts and Telegraph Accounts office may be drawn from a Post office other than that from which his pay was drawn prior to proceeding on leave.

71. The head of an office is not at liberty to re-adjust the pay of a Government servant by giving one Government servant more and another less than the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the Fundamental Rules. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE.—This rule is applicable to ministerial establishments also.

Arrear Bills.

72. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance: such bills can be presented at any time, subject to the conditions laid down in Article 8, and may include as many items as are necessary.

Service Books.

73. Special attention is drawn to the rules regarding service books, which are given in Supplementary Rules 197 to 203 made by the Governor General in Council, and in paragraphs 34 and 35 of the Instructions issued by the Auditor General under Fundamental Rule 74. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

NOTE.—In the case of non-gazetted Government servants for whom no record of service is maintained in the Audit office and to whom the rules promulgated in the Government of India, Finance Department letter No. 495-C. S. R., dated the 25th April 1923, regarding the grant of passages apply, an entry should be made in the

service book of the individual concerned by the Audit Officer on the following occasions:—

(i) each time the concession of half the cost of passages is granted to the wife and children of a Government servant under rules VII and VIII of the above rules.

(ii) Whenever under Note 3 of the above rules passages are granted at a time other than at the end of an employé's service.

An alphabetical index of the names of all such Government servants to whom the concession is allowed is also maintained in the Audit office.

74. The service books should be kept in the custody of the head of the office. When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Account Office for record.

Travelling Allowances.

75. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 11). When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on account of a family, or the higher maundage allowance, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

76. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Account Office a notice that he had "passed the establishment travelling allowance bill of for the month of for ₹ as follows:—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reason.

The bill contains the required certificate of the distribution of the amounts.

77. In the Public Works Department travelling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their travelling allowance journals in Form 12 and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in Form 13 by the Executive Engineer for presentation at the treasury. The original journals should either be submitted to the Accountant General direct or attached to the abstract bill.

1. It is optional with the local Government, in consultation with the Accountant General, to prescribe the use of Form 2 by non-gazetted upper subordinates in lieu of Form 12.

2. It is also optional with the local Government to direct that the journals of lower subordinates and members of the petty and irrigation revenue establishments, should not be submitted to the Accountant General, but this option is conditional on all such journals being subject to a periodical test-audit by the Accountant General.

78. When the travelling allowance bill is paid after countersignature by the Controlling Officer, it will bear a certificate in the following terms: "Certified that I have satisfied myself that the amounts included in bills drawn $\frac{\text{1 month}}{\text{2 months}}$ previous to this date, with the exception 3 months of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without countersignature.

Inspecting Officer's Establishment.

79. When a part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

80. *Deleted.*

Chapter 6.—Contingent Charges.

NOTE 1.—The rules of procedure laid down in this Chapter are applicable to the Public Works Department, to the extent indicated in the Public Works Account Code, and to the Forest Department except in so far as they are modified by the rules in the Forest Account Code.

NOTE 2.—The terms Contingent charges or Contingencies as used in this Code include also Supplies and Services which should, however, be shown separately in all bills and accounts, distinguishing them from contingencies proper under the following rules:—

(1) Supplies and Services comprise charges which are incurred for the technical working of the department concerned, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the department, *e.g.*, Rewards to informers, Books for a Public Library, Exhibits for a Museum, etc. Such charges are for the most part peculiar to the department in which they are incurred.

(2) Contingencies proper comprise those charges which are incidental to the management of an office as an office, *e.g.*, Purchase of ordinary books and periodicals, Purchase of Stationery, etc. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs.

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Classification of Charges.

81. The rules in this chapter apply primarily to Contingencies and Supplies and Services, but "Other Expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules in other chapters of the Code.

1. The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Heads of Provinces, Commissioners and District Officers, compensation to Government officers for accidental losses, contributions to public exhibitions and fairs and rewards.

82. Contingent charges incurred on the public service are generally divided into classes, the classification adopted in each province being determined by the orders of the local Government.

The following divisions are usually adopted:—

(*a*) Contract Contingent charges, *i.e.*, those for which a lump sum is allotted annually by the local Government within which the officer may incur expenditure as required without further sanction of any kind. They generally consist of

charges the annual incidence of which can be averaged with reasonable accuracy.

(*b*) Charges regulated by scales, such as rewards for destruction of wild animals, etc.

(*c*) Special contingencies, *i.e.*, charges, whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority.

(*d*) Contingencies of Heads of Departments and other officers; passed on fully vouched bills which do not require countersignature.

(*e*) All contingent charges which cannot be dealt with under the orders of the local Government as under (*a*), (*b*), (*c*) or (*d*) above; these must be dealt with as countersigned contingencies, *i.e.*, charges which are controlled and reviewed by Heads of Offices and Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit office.

NOTE.—Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

83. Subject to any orders of the local Government or controlling authority an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the local Government to lay down any scale in regard to contingent charges to be regulated thereby, to determine the authority competent to sanction "special contingencies" and to name the controlling authority whose countersignature is necessary in regard to countersigned contingent charges.

1. Departments of the Government of India are authorised to sanction non-recurring contingent expenditure up to a limit of R1,000 in each case, unless there is something novel, doubtful or irregular in the character of the expenditure.

84. In respect both of contingencies and other expenditure the powers of the local Government and of the subordinate authorities are further restricted by the orders regulating their general financial powers.

85. No pay of any kind and no additions to pay may be charged as contingent expenditure. Fixed allowances of all kinds should be drawn along with pay.

Exceptions.—The following charges may be treated as contingent expenditure:—

(*a*) Hot-weather establishment.

(*b*) Karawas or crop watchers in Baluchistan.

(*c*) Coolies engaged in the Civil Department on manual labour and paid daily or monthly wages.

(*d*) Temporary Field Establishments of Surveys and Settlements.

(*e*) Sweepers (whether whole-time servants or not) in the Civil Department.

(*f*) At the discretion of the local Government, such other classes of menials, *e.g.*, coolies, dhobies, tailors, syces, grass-cutters, etc., as the local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable.

(*g*) Extra potdars engaged under Article 135 of the Resource Manual to accompany remittances, etc.

NOTE 1.—The rule in Article 100 does not apply to contingent payments on account of establishments paid for under this clause.

NOTE 2.—The Auditor General / Controller of the Currency exercises as regards both his own office and the Account / Paper Currency offices subordinate to him, the powers conferred on local Governments of treating the pay of sweepers and of other classes of menials as a recurring contingent charge. The Mint / Assay Masters, Calcutta and Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint, the Assay Office, Calcutta, and the Assay Office, Bombay, respectively.

NOTE 3.—Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The audit will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

General Rules.

86. No officer may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual appropriation he may, under orders of Government, be held responsible for the excess. Some Governments allow a disbursing officer free discretion within this limit, whereas others require him to restrict his expenditure within the appropriation for each *detailed* head of contingent expenditure, unless the controlling authority has previously transferred to the head in which the excess is anticipated part of the appropriation under another detailed head. Again, the power of making transfers from the appropriation for contingent expenditure of one district to that of another under the same major head is not vested in the same officers in every province; the local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head. *Vide* however Articles 191 and 192.

NOTE.—Money allotments are sometimes made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them. Only local Governments are competent to sanction any reappropriation necessary to cover expenditure to be incurred in excess of these allotments, but they are authorised to delegate to any officers whom they may select subject to any conditions which they may think fit to impose, the power to reappropriate from savings in the stationery allotments to meet contingent charges under other heads provided that no such reappropriation be allowed until a certificate that savings exist has been obtained from the Controller of Printing, Stationery and Stamps.

87. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from

the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may a charge be actually incurred in one year and thrown on the grant of another year.

88. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants.

89. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

90. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the treasury.

Responsibility of Drawing Officers.

91. Every public officer should exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded and that in the case of contract contingencies the proposed expenditure does not cause any excess over the contract grant.

Responsibility of Controlling Authority.

92. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the requisite vouchers are all received and in order, and that the calculations are correct; and specially that the grants have not been exceeded or are likely to be exceeded and that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progessing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

Permanent Advances.

93. Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:—

1. The amount is fixed by the local Government except in cases falling under rule 2.

2. Heads of departments and Commissioners of divisions can, unless the local Government otherwise directs, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised by the Accountant General as appropriate. The permanent advances for the offices of the officers referred to must, however, be sanctioned by the next superior administrative authority or the local Government.

3. Applications for the grant of revision of a permanent advance must be submitted to the sanctioning authority through the Accountant General who will advise as to the appropriate amount of the advance. In cases falling under rule 2 above if there is any difference of opinion between the Accountant General and the sanctioning authority on this point, the matter should be referred for the orders of the local Government.

4. As these advances involve the permanent retention of money outside the treasury they must not be larger than is absolutely essential.

5. These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums he should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgment from them in the same way as he himself furnishes the Accountant General, and retaining them in his office.

6. The advance is intended to provide on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus, if a menial servant is required to travel by rail his fare must sometimes necessarily be advanced from this amount.

7. In the case of transfer of charges and yearly on the 15th April each officer holding a permanent advance must send an acknowledgment to the Accountant General of the amount due from and accountable for by himself. If this be not received the Accountant General must demand it immediately.

Record of Contingent Expenditure.—Contingent Registers.

94. A register of contingent expenditure shall be kept in each office, and the initials of the Head of the office or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

This register will be in Form 14, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the appropriation for contingencies of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more various items; if the appropriation be parcelled out under many detailed heads, the most common will have each its own column with appropriation noted at the top, while the rest with their appropriations will be thrown into the column of miscellaneous charges. Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed "Description," though the amount of it is entered only in its special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkkha pullers) entered in the other columns belong.

1. If more convenient a separate register may be maintained for each class of contingent charges (see Article 82).

2. If during the absence of the Head of the office and of the Gazetted officer to whom this duty has been delegated, the entries have been initialled by a non-gazetted Government servant, the register must be reviewed and the entries re-initialled by the Head of the office or such officer on return to headquarters.

95. As the office cashier pays away any money, he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns to the left, and the amount in the proper column; and, in the case of any charge requiring explanation he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see Article 106.

96. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see Article 108) from the commencement of the year up to the end of the last expired month.

Bills for Encashment.

97. (*a*) When it is necessary to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers

before the head of the office who will carefully scrutinise the entries, initialling the entries in the contingent register if this has not already been done by him, and sign the bill which the cashier will then date and number and present for payment at the treasury.

(*b*) The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit Office.

NOTE.—When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

98. The following procedure should be adopted by Government officials for obtaining service postage stamps and for the adjustment of their value:—

I.—Officers who draw money from the treasury on contingent bills.—A bill in a special form should be prepared by disbursing officers when they require service postage stamps. The bill will contain the acknowledgment of the drawing officer of the receipt of the stamps indented for and will in other respects be treated in the same way as a contingent bill for drawing cash from the treasury. The Treasury Officer should pass the bill for "payment by transfer," have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps to the head to which the cash realized is now credited. The Audit Office will exercise the same check over the transactions as it does at present, except that a voucher in support of the entry in the bill will not be required, as cash is not paid into the treasury.

II.—Officers who draw money by cheques from treasuries.—Cheques to be presented in payment of the value of service stamps should be drawn in favour of the officer (designation without name) who supplies the stamps, whether they are drawn by the officer who indents for the stamps or by a departmental indenting officer on the indenting officer's requisition.

III.—Officers at headquarters whose bills are pre-audited by Civil Account officers.—At the option of the Accountant General, with the concurrence of the local Government or Administration concerned one of the two following methods will be adopted:—

(*a*) The charges for service postage stamps will be drawn on separate contingent bill forms in the usual way, and separate cheques therefor will be issued by the account office in favour of the officer who supplies the stamps. Cheques so issued will not be subject to any special minimum amount.

(*b*) As an exception to the rule by which all bills payable at headquarters should be pre-audited, bills for service postage stamps may be prepared in the special form prescribed for use in mufassil treasuries, and paid by transfer in the usual way, without pre-audit, by the stamp officer. The stamp officer will submit the bills to audit in support of the issues in the stamp account in the same way as other treasury officers.

One or other of the above alternatives should be definitely adopted once for all at each headquarters station, to prevent the confusion and possibility of fraud which diversity of procedure at the same station would entail.

Contract Contingencies.

99. In the case of contract contingencies, the sub-vouchers for more than Rs. 25 should be retained in the office while the others should be destroyed or so defaced that they cannot be used again.

Recurring Contingencies.

100. No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

Exception.—(*a*) The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessment certified to as required by ruling 22 of Appendix 5. If, in any case, the head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

(*b*) All officers entitled to draw contingent bills may incur recurring contingent charges up to ₹10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the local Government may desire to impose.

(*c*) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits:—

When the accommodation is provided in a separate building.	₹100 a month.
When the accommodation is provided in a building partly used as a private residence.	One-half the total rent subject to a maximum of ₹45 a month.

(*d*) The Inspector-General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, the Chief Inspector of Mines in India, the Director General of Posts and Telegraphs, and the Director General of Observatories are authorised to sanction, up to a limit of ₹15 a month in each case, items of recurring contingent expenditure.

(*e*) Departments of the Government of India are empowered—

(1) to sanction fixed recurring charges of a contingent character up to a limit of ₹200 a year in each case, and

(2) to sanction telephone rents for connections with existing telephone systems whatever the amount.

(*f*) Heads of Departments under the Central Government with the exception of the Director, Royal Indian Marine, are authorised to sanction telephone rents for connections of Government offices with existing telephone systems whatever the amount.

Contingent Charges not Countersigned.

101. Officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in Form 16, showing full details of the charges.

1. The following illustration explains the second condition. A, whose bills do not require countersignature, has subordinates, who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills for adjustment of the bills cashed by himself and his subordinates.

NOTE.—The limit of R25 referred to in Form 16 above which vouchers are to be submitted to the Audit Offices is subject to alteration by the Auditor General.

Charges regulated by scales and Special Contingencies.

102. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form (see Article 97) with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

Countersigned Contingencies—Abstract Bill.

103. In the case of contingencies countersigned after payment details must be given in the abstract bill (see Form 15) of the number of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than R25.

Detailed Bill.

104. (*a*) From the monthly totals of the contingent register the monthly detailed bill will, in the case of contingent charges countersigned after payment, be prepared in Form 15A, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each charge requiring explanation; the numbers of the sub-vouchers will be entered against each item, at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant General direct, with all sub-vouchers above R25, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

NOTE.—See the Note under Article 101 which is applicable here also.

(*b*) If any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A District Officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards Rate Fund.

3. When, in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the *Collector* to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

4. The Agricultural Adviser to the Government of India, and Director of the Agricultural Research Institute, Pusa, can submit his contingent bills direct to the Accountant General, Central Revenues.

105. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of items requiring explanation and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the " Remarks " column of the register, and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the register the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, his signature to the certificate endorsed on the bill taking the place of the smaller ones.

1. The word *item* refers to items of expenditure, not items of charge, *e.g.*, a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

2. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

106. In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows:—

That concerning the detailed bill will show the date of its receipt. The column for date of admission will show the date of despatch of the countersigned bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance will be recorded by each in the column of remarks on the same line with the figures affected.

107. The orders relating to the supply of articles for the public service are contained in the Store Rules in Appendix 4 and miscellaneous rules regarding contingent expenditure on certain other objects are given in Appendix 5.

Disallowances.

108. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of R ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill refunded by deduction from contingent bill No. , dated , and re-allowed as per ;" the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Contingencies Countersigned before Payment.

108A. Bills for these charges should be drawn in Form 15B.

Inspecting Officer's Bill.

109. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Inter-departmental Transfers.

110. The principles and rules prescribing the conditions under which one department of the public service may charge another department for service rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Appendix 6. Petty and casual supplies made for the convenience of

the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

NOTE.—These orders are, however, subject to the rules contained in Article 33-A., when different Governments are concerned.

111. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should in like manner be separately entered. Such invoices will never be retained by the countersigning officer.

NOTE 1.—The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

NOTE 2.—In the case of the Forest Department the cost of the supplies has to be adjusted in the compiled accounts submitted to the Audit office. An officer of this department receiving stores will adjust the amount of the invoice in his accounts by crediting it to the supplying officer and debiting it to the service head concerned and will send the 3rd copy of the invoice to the audit office in support of the entry in his accounts. Similarly if he happens to be the supplying officer, he will charge the amount expended in his accounts as a debit to the officer supplied and send the countersigned invoice to the audit office as a voucher for the expenditure.

NOTE 3.—Bills for telephone charges should be forwarded in duplicate and not in triplicate to the officer served who, on approving the bill, will countersign both and return one copy to the supplying officer. The other copy he will submit with the contingent bill to the Audit office after making the necessary notes in his contingent register.

Expenditure for other Officers.

112. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than ₹50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to

which the officer requiring the expenditure is attached and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by V. P. T. Receipt.

2. This rule does not apply to expenditure incurred chargeable to local funds, which should always be recovered.

Chapter 7.—Miscellaneous Charges.

NOTE.—Articles 116 to 118 of this Chapter are applicable to the Public Works Department.

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Refunds of Revenue.

113. No useful check can be exercised over refunds of revenue in the Account office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or in other documents, *e.g.*, Fine Statements. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 17) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

NOTE 1.—A special procedure has been prescribed for income-tax refunds, *vide* Part IV of Appendix 2.

NOTE 2.—For rules for the payment by money-order of refunds of revenue credited (other than income-tax) in cases where the amount involved does not exceed Rs. 100, see Note 1 under Article 198.

114. The sanction necessary for refunds of revenue is regulated by the orders of the local Government. This sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

115. Refunds of stamps by Courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

116. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894 is regulated by the rules printed in Appendix 7.

1. These rules apply also to lands taken up for the East Indian Railway Company. The Collector is not to receive cash payment from the Company, but should merely charge the amount in his accounts.

2. The bills for compensation in cases of land taken up for the East Indian Railway should be verified by the District Engineers of the East Indian Railway Company before they are paid by Collectors. If the payee requires immediate payment,

as he is entitled by law to do, the payment should be made, and a copy of the bill, marked *Duplicate*, sent to the District Engineer with instructions to forward it to the Accountant General as soon as possible. The object of the District Engineer's verification is solely to enable the Railway authorities to identify the land and so make the proper eventual adjustment upon their accounts. They have no control over the award, or the payment itself.

3. Rules relating to the acquisition of land for railway purposes are given in "Revised rules relating to the Acquisition of Land for Railway Purposes—1918" which formed an enclosure to Railway Board's circular No. 889-P.-16, dated the 30th August 1918.

117. A local Government may authorize any land acquisition officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

118. The cost of any special establishment entertained under orders of Government by civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned; otherwise, it is brought to account in the Civil Department. Contingent charges follow the same rule.

Discount on Stamps.

119. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces: in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate: in others a classified bill for the discount is submitted to the Controller of Stamps for countersignature.

Commission to Registrars.

120. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Departmental Payments.

121. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Controller of Stationery, are made under some general or special sanction. If not provided for by departmental rules they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

1. In the certificate referred to in this Article it should also be certified that the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned.

Rewards to Informers (Indian Customs Act).

122. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of R1 for each day's imprisonment allotted, provided that the rewards shall not exceed R50 for one prisoner, or R200 for any one case.

Treaty Payments.

123. Amounts payable under treaty to Indian States are paid under the following system. The Political Officer in charge sends to the Account Officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly and the Treasury Officer is advised of the orders issued.

Special Political Expenditure.

124. The following rules have been prescribed by the Government of India for the regulation of expenditure incurred by officers in charge of special political missions and for the guidance of Account Officers:—

I.—For the purposes of account and audit the expenditure may be broadly divided into two classes:—

Class I.—Charges requiring the sanction of Government, either specific or general—

Pay and allowances.

1. Pay of Gazetted Officers.
2. Pay of fixed establishment (both permanent and temporary).
3. Sumptuary allowance.
4. Outfit allowance.
5. Travelling allowance (if different from that admissible under the rules made under the Fundamental Rules).
6. Free rations.
7. Compensation for dearness of provisions.

Class II.—Charges which may be incurred by the officer-in-charge at his discretion within the amount of the sanctioned appropriation.

Initial charges.

1. Purchase of tents.
2. Purchase of camp furniture and equipment.
3. Purchase of transport equipment.
4. Purchase of Toshakhana articles.
5. Purchase of mess equipment.
6. Purchase of transport animals.
7. Supply of warm clothes.

Recurring charges.

8. Transport charges, *i.e.*, camel, mule and cooly-hire.
9. Purchase of stationery.
10. Compensation—
    (*a*) To camp followers for loss of transport animals.
    (*b*) To villagers for damage to crops, etc.
11. Rewards and Khilats.
12. Secret Service expenditure.
13. Dâk arrangements.
14. Mehmani to tribesmen and [illegible].
15. Payments to guides.
16. Improvement of roads.
17. Service telegrams and postage.
18. Feed and keep of transport animals.
19. Construction of boundary pillars.
20. Miscellaneous expenses.

II.—(*a*) Officers entrusted with such expenditure are required to submit, as early as possible, detailed estimates of probable expenditure classified as above. Under "Pay and Allowances" present emoluments and the special pay and other allowances proposed should be clearly indicated. If the grant of travelling allowances, other than those authorised under rule, is in any case recommended, the precise nature* of the concession should be specified and when free carriage is allowed, it should be explained to what extent the ordinary or special travelling allowance should be reduced. The classes of officers entitled to rations, either free of charge or on payment, should be specified. A scale should be proposed for the issue of rations on payment as also, if necessary, for "Compensation for dearness of provisions." No expenditure should be incurred under class I in excess of the amounts sanctioned.

* *E.g.*, exemption from the ten days' halt rule, increased daily or mileage allowances, etc.

(*b*) As regards expenditure under class II, a fairly approximate estimate of the initial charges 1 to 7† can be prepared. The estimate for "Recurring charges" can, in the first instance, be a rough forecast only, but as soon as the officer is in a position to do so, a revised estimate should be submitted. Expenditure

† The classes of servants to whom warm clothing is to be granted and the maximum amount per head should be laid down in addition to the total grant for the purpose.

under class II may be incurred up to the limit of the estimates under each head when these have been approved and under "Recurring charges" appropriations may be transferred from one head to another, provided the total grant is not exceeded.

III.—An officer in charge of special political missions shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the Deputy Controller of the Currency. The officer should therefore apply to that officer for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Deputy Controller of the issue of letters of credit.

IV.—A cash book in Form 18 should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side as "Received from the Treasury of————." The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and charges of the month, and opening and closing balances, should be submitted, with all except secret vouchers, to the Accountant General. Confidential vouchers (as distinguished from secret vouchers referred to above) should be sent in a sealed cover addressed to the Accountant General by name who shall be responsible for preventing disclosure of their contents.

V.—As far as possible vouchers should be furnished of all items of expenditure exceeding R25. When vouchers are not procurable, bills should be submitted giving full details of the payments made. Every voucher or bill accompanying a cash account should contain the certificates required in the case of contingent bills. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers should be quoted against the charge both in the cash book and in the cash account submitted to the Account Office. Vouchers in vernacular should always be accompanied by an English translation.

NOTE.—See the Note under Article 101 which applies here also.

VI.—Vouchers for secret service expenditure should be submitted to Government with a list showing their amounts. In the cash account such vouchers will be simply quoted as

"Secret voucher No.——, dated——————." The Government concerned will on passing these vouchers intimate to the Accountant General that "Secret voucher No.————, dated——————of (officer) has been passed for R————."

VII.—A supply of stationery as well as of Pay, Travelling Allowance and Contingent Bill forms should be obtained from the Controller of Stationery, and all charges should be drawn on the regular forms.

VIII.—Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

IX.—A Store Account in Form 19 should be kept of the articles purchased for the [illegible], which at the close of the mission should be submitted to the Account Office through the Government of India in the Foreign Department.

Expenditure against Grants at the disposal of the Home and Revenue Departments of the Government of India.

125. When a sum of money is placed under the orders of the Home or Revenue Department of the Government of India, every expenditure sanctioned against it will be sanctioned by an order of the Department stating—

(*a*) the particular subject of the expenditure, which must always be within the general purpose of the grant;

(*b*) the amount of the appropriation sanctioned for it;

(*c*) the person in whose charge the expenditure is to be;

(*d*) the treasury or treasuries where he wants the money.

126. A copy of this order is to be sent to the Accountant General, Central Revenues, who will then authorize the treasury to pay the amounts on the officer's receipt.

127. The officer may then draw the money on his receipt, specifying the order of the Home or Revenue Department under which it is sanctioned. He should not draw more than he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person; but in this case, he should advise the Treasury Officer of his action.

128. An account of the expenditure against the appropriation must be rendered to the Accountant General, Central Revenues, in which the officer will enter on the receipt side all sums he has drawn from the treasury under the last article and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home or Revenue Department as the case may be.

129. This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months from the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But in any case an account must be made and sent in up to 31st March of any year.

130. If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 125, and the Secretary must proceed thereafter under Articles 127, 128 and 129. No part of the grant may, therefore, be spent without an appropriation under Article 125.

131. The above rules do not apply to any part of a grant which is placed by the Department at the disposal of a local Government. In such case, the order under Article 125 will be communicated both to the Accountant General, Central Revenues, and to the Accountant General of the local Government. The local Government and its Accountant General will thereafter manage the expenditure under Articles 125 to 130.

Military Payments.

132. Disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original autorities (or certified extracts therefrom) under which the expenditure is incurred.

133. A civil officer required to supply carriage to troops on the march will advance to the owners half the hire for the whole journey and on making over the carriage to the military authorities will recover from the requisitioning Supply and Transport Officer the amount so advanced. If the advance cannot conveniently be drawn from the permanent advance of the civil officer, an abstract bill may be drawn on the treasury, the amount of the bill and the subsequent recovery being taken to the head "Advances Recoverable."

NOTE.—Similarly when a civil officer is required to supply articles to troops on the march in cases where the articles are perishable, *e.g.*, sheep, fowls, eggs, milk or where shops cannot be opened at the encamping ground, he will himself purchase the provisions indented for, meeting the cost from his permanent advance or drawing it on an abstract bill.

Chapter 8.—Loans and Advances by the Central Government.

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Sanction.

134. The Government of India have full powers to sanction the loans and advances chargeable to the head "[illegible].—Loans and Advances by the Central Government" and the local Government and other authorities have such powers as are delegated to them under the rules made by the Government of India.

Estimates.

135. Provision should be made in the estimates for all loans and advances which can be foreseen and which are not repayable within the year; and the Government of India has accordingly directed that each local Government should make a timely estimate both of the advances and of the recoveries of the coming year, and should communicate it to the Accountant General for entry in his estimates.

1. This article applies also to the miscellaneous advances dealt with in Chapter 9.

136—139. *Cancelled.*

Conditions of Repayment.

140. The following are the rules under which loans and advances are usually made to local bodies in areas administrated by the Central Government:—

(*a*) The term of loans may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

(*b*) The term is to be calculated from the date on which the loan is completely raised or declared by the Government of India to be closed.

(*c*) Dates may specially be fixed for the payment of the instalments.

(*d*) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Government of India may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy and he should take this step whether there are any dates fixed for the taking of instalments or not.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Notes 1 and 2 are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

141. *Cancelled.*

Forms of Drawing and Repaying.

142. The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance but no part of such loan or advance can be disbursed from the treasury except under the orders of the Principal Auditor.

143. In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

Calculation of Interest.

144. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be:—Number of days ÷ 365 × yearly rate of interest.

Defaults in Payment.

145. (*a*) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the local Government or to the

Governor General in Council, whichever sanctioned the loan. On receipt of such a report, the local Government or the Governor General in Council should immediately take steps to remedy the default.

NOTE 1.—The responsibility imposed on the Account Department by this rule refers only to the loans the detailed accounts for which are kept up by that Department.

NOTE 2.—In the case of loans granted to Indian States the Accountants General also submit annual* reports to their respective local Governments by the 1st August by whom they are forwarded to the Government of India in the Foreign Department with further information regarding loans raised by Indian States under Government guarantee and with such remarks as they consider necessary.

(*b*) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced it should not be less than 8 [illegible] per annum.

146. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of those terms in their favour can be made subsequently only for very special reasons.

Revenue Advances.

Definition.

147. The following special procedure is prescribed for the drawing and accounting of Revenue Advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which revenue officers are allowed or directed to make in connection with Land Revenue, Agriculture or Famine, under any Act of the Legislature, or under any order of Government.

Treasury Accounts and Procedure.

148. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer. The Treasury Department and the Accountant General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who authorises the advance. For all further accounts and supervision, the Revenue Department shall be responsible.

NOTE.—*Takavi* advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or in lump sums on abstract bills to officers disbursing *takavi*.

In the former case the charges should be supported by actual payees' receipts or where these are required for the Revenue Officer by a certificate from the Collector or other duly authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the Revenue Office.

In the latter case the following safeguards should be adopted:—

(1) No officer disbursing *takavi* should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. In no case should the submission of the detailed bill be delayed beyond the end of

* Form 39 of the Account Code, 1st Edition.

the month following that in which the advance was drawn from the treasury.

The disbursing officers should be directed to take the receipts of the payees on the spot as soon as the advances have been made, and to certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill and their names need not be shown in it.

2) Collectors should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

Plus *and* Minus *Memorandum.*

149. (*a*) In every treasury whence revenue advances have been made one or more *plus* and *minus* memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these *plus* and *minus* memoarnda shall be the ordinary account of revenue advances and other special accounts shall be opened from time to time for any special officers authorised to make advances, who may, under the orders of the Revenue Authorities, keep and submit accounts separate from the general account of the district officer.

(*b*) The *plus* and *minus* memoranda maintained under clause (*a*) will be submitted with the monthly treasury accounts, and will be under the order of the Accountant General, whose care it will be that they accurately represent the credits, debits and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

(*c*) No officer authorised to make advances may question the accuracy of the *plus* and *minus* memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his accounts accurately correspond with those which enter his own registers and returns. If he is not the District Officer, he should obtain from the treasury a copy of the *plus* and *minus* memorandum with which he is concerned. Special care should be taken in paying recoveries into the treasury that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not, and the latter must, be credited in the *plus* and *minus* memorandum.

Revenue Department Returns.

150. (*a*) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury *plus* and *minus* account, and agreeing them with the figures of the return.

(*b*) The Accountant General will, at the close of every half-year's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (*a*).

Irrecoverable Loans and Advances.

151. A local Government has power to remit advances to cultivators, which are found to be irrecoverable.

152. In the case of Revenue Advances, it shall be the duty of the Revenue Authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advise the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the treasury *plus* and *minus* memorandum. Such irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury *plus* and *minus* memorandum, and any recoveries will be taken as revenue.

Periodical Review.

153. Local Governments will arrange to receive annual reports upon outstanding loans from the responsible Account Officer and should then bring the transactions under separate review.

Chapter 9.—Miscellaneous Advances.

Sanction 154
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Sanction.

154. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules or by the rules in Chapter 8, advances cannot be made except under the special orders of the local Government. See also Rule 1 under Article 135.

NOTE 1.—It is not permissible to sanction an advance which involves the breach of any of the canons of propriety; provided that in any case where a cash grant would be within the powers of sanction of a particular authority, the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE 2.—The Government of India may delegate the powers of a local Government under this clause to Heads of Departments in respect of officers serving under the latter. Local Governments may also delegate their powers under this clause to Heads of Departments in respect of officers serving under the latter, provided that the particular classes of objects for which advances may be granted under the clause are expressly defined in the order of delegation.

NOTE 3.—The local Government of a Governor's Province may modify the rules in Articles 155 to 160 in regard to the grant of advances to Government servants under its administrative control, subject to the condition that, without the sanction of the Government of India, no modification can be made in the rules for the grant of advances to pay for the passage overseas referred to in clause (i) of Article 159.

NOTE 4.—Simple interest at the rate of 5 per cent. per annum will be charged on advances granted on or after the 1st July 1924, to Government servants for house-building and for the purchase of motor cars, motor boats, motor cycles and other conveyances the grant of which is regulated by the rules laid down in Articles 155 and 156—158. The interest will be calculated on balances outstanding on the last day of each month. No interest will be charged on advances sanctioned before 1st July 1924 whatever be the date on which they were actually paid.

NOTE 5.—The powers of a local Government under this Article have been delegated to the Central Board of Revenue to sanction advances in connection with the detection of cases of smuggling.

House-Building Advances.

155. (*a*) Advances to public officers for the construction of houses are regulated by the following rules:—

I.—Advances may be made under the sanction of local Governments and Departments of the Government of India, Heads of Departments and Commissioners of Divisions to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the canstruction of a house except at the place in

which the officer is actually serving, or at which he is permitted to reside while in active service. Also no advance is ordinarily permissible to an officer who is likely to be transferred or to retire before complete recovery can be effected.

II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the fourth issue of pay after the first instalment is taken and be completed in four years.

IV.—No advance shall exceed ~~twelve~~ eighteen months' pay of the officer to whom it is made; not more than one advance shall be made for the same house; and no officer may receive a second advance while any portion of a previous advance with interest accrued thereon in accordance with note 4 to Article 154 is outstanding against him.

V.—Advances will be recovered by the deduction of monthly instalments, equal to ~~one-forty-eighth~~ one-seventy-second part of the total advance, from the pay bills of the officer concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, with interest accrued thereon in accordance with note 4 to Article 154, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount due.

NOTE.—The mortgage bond will be prepared in Form S. 126 and the reconveyance in Form S. 128.

VII.—The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

NOTE 1.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any sub-demise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Form No. S. 127.

NOTE 2.—The applicant's title to the property should be examined by the sanctioning authority before the advance is actually paid, and in cases where there is any doubt as to the validity of that title, the Revenue and Registration authorities or, if technical legal advice is necessary, the Law Officers of Government, should be consulted. It should be seen that in the case of a house-building advance, he has undisputed title to the land on which it is proposed to build and that, in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount due has been liquidated, will continue liable to the deduction of his monthly instalment until the advance with interest accrued thereon in accordance with note 4 to Article 154 has been repaid; but, with the special sanction of the local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the pay of such officer.

IX.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

X.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance together with interest accrued in accordance with note 4 to Article 154 remaining due.

(*b*) An advance may be made to an officer in the Civil Department in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high; the general principles of clause (*a*) being applicable, and the officer being required, in addition to a mortgage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

NOTE.—The advance may be drawn in full at once, but satisfactory evidence should be produced before the audit officer to show that the amount advanced has

been spent on the purchase within three months of its drawal. A certificate to this effect from the Head of the office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in four years. Interest will be calculated in accordance with note 4 to Article 154 and the recovery thereof will be made as laid down in Rule V under clause (*a*).

(*c*) An advance may be made under the following rules to an officer in the Civil Department to enable him to effect repairs to his house:—

I. An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.

II. No advance shall exceed six months' pay of the officer to whom it is made, and it shall be drawn as laid down in Rule III under clause (*a*).

III. An advance may be made to an officer to repair a house which he has built or purchased with a previous advance under clause (*a*) or (*b*), but unless the local Government permits otherwise, at least five years must elapse since the previous advance was drawn.

IV. Subject to the above, the general principles of clause (*a*) or (*b*), as the case may be, shall apply, the maximum period for repayment of such advances being two years. Interest will be calculated and recovered in accordance with Rule V under clause (*a*).

1. Advances to officers of departments whose pay and allowances are not audited by a Civil Account Officer, must be debited to those departments and not retained in the Civil Books.

2. The 'gross' amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of Ways and Means.

NOTE.—The local Government may by special orders withdraw or restrict the powers of sanction under these rules exercised by Heads of Departments and Commissioners.

Advances for Purchase of Conveyances.

156. A local Government is authorised to sanction an advance to an officer for the purchase of a motor car or a motor boat subject to the following conditions:—

(1) An advance will be given only when the local Government considers that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.

(2) The total amount to be advanced to an officer shall not exceed R7,500, or four months' substantive pay, or the anticipated price of the car or boat, whichever is less. Local Governments may, however, base the amount, at their discretion, on pay instead of substantive pay, when an officer is officiating in an appointment or in a grade from which he is not, in their opinion, likely to revert for any length of time during the period of repayment. If the actual price paid

is less than the advance taken the balance should be forthwith refunded to Government.

(3) An officer on leave in England for whom an advance has been approved by the local Government concerned, will be allowed to take it from the Secretary of State six weeks before his departure for India.

(4) Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the officer concerned. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

(5) Except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of the local Government is necessary to the sale by him of a motor car or a boat purchased with the aid of an advance which with interest accrued in accordance with note 4 to Article 154 has not been fully repaid. If an officer wishes to transfer such a car or boat to another officer who performs the duties of a kind that renders the possession of a motor car or a motor boat necessary, the local Government may permit the transfer of the liability attaching to the car or the boat to the latter officer, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) In all cases in which a car or boat is sold before the advance received for its purchase from Government with interest accrued in accordance with note 4 to Article 154 has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the car or boat is sold only in order that another car or boat may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:—

(*a*) the amount outstanding shall not be permitted to exceed the cost of the new car or boat;

(*b*) the amount outstanding shall continue to be repaid at the rate previously fixed;

(c) the new car or boat must be insured and mortgaged to Government as required by these rules.

NOTE 1.—An officer may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular officer does not exceed the limit within which advances may be given.

NOTE 2.—It is not permissible to draw an advance until it is actually needed for the purchase of a car or boat and officers drawing the advance will be required to execute a mortgage bond in Form S. 129 or a personal security bond in the form prescribed by the Secretary of State for India in Council, according as the advance is drawn in India or in England. The cost price of the car or boat purchased should be entered in the schedule of specification attached to the mortgage bond.

NOTE 3.—The form of the mortgage bond executed by officers drawing advances in India for the purchase of motor cars or motor boats, provides for insurance at the time of purchase; officers drawing advances in England are reuqired to effect insurance on their arrival in India. In the cases of officers in India purchase should be made within six months from the date of the order sanctioning the advance and insurance within one month of the date of purchase, while in the case of officers drawing advances in England insurance should be effected within one month of the date on which the officer arrives in India, unless an insurance policy is already in existence. Contravention of these rules will render the officer liable to refund the whole of the amount advanced with interest accrued unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period must not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance must be renewed from time to time until the amount due has been completely repaid.

The Audit Officers may accept such evidence as may be sufficient to show that motor cars or motor boats have been sufficiently insured with adequate to show that and that the insurance is regularly renewed at the proper time specified period to the notice of the Government any cases in which such evidence is should bring forthcoming.

NOTE 4.—Departments of the Government of India and heads of Departments under the Central Government exercise the powers of a local Government for the purpose of the rule in the case of officers serving under them.

NOTE 5.—Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the local Government of the Province to which the officer belongs for the necessary sanction. The local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a Municipality whose financial position will not permit of the advance being made from its funds, the local Government may, at its discretion, sanction advances from general revenues, provided the officer's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

NOTE 6.—The "gross" amount of advances granted in any year under this rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.

157. A local Government is autohrised to sanction an advance to an officer for the purchase of a motor cycle subject to the following conditions:—

(1) That the advance is given only when the local Government considers that it is in the interest of the public service that the officer should use a motor cycle in the discharge of his duties.

(2) That the subtsantive pay of the officer does not exceed ₹1,200 a month.

(3) That the amount of the advance does not exceed ₹2,000 or the anticipated price of the cycle, whichever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

(4) That the recovery is made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the officer concerned, and that the amount of interest calculated in accordance with note 4 to Article 154 is recovered as laid down in Rule V under Article 155 (*a*).

(5) That, except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from the service or is transferred to an appointment the duties of which do not render the possession of a motor cycle necessary, the previous sanction of the local Government is necessary to the sale by him of a cycle purchased with the aid of an advance which with interest accrued in accordance with note 4 to Article 154 has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possession of a motor cycle necessary, the local Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) That in all cases in which a cycle is sold before the advance received for its purchase from Government with interest accrued in accordance with note 4 to Article 154 has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the cycle is sold only in order that another cycle may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions:—

(*a*) the amount outstanding shall not be permitted to exceed the cost of the new cycle;

(*b*) the amount outstanding shall continue to be repaid at the rate previously fixed;

(*c*) the new cycle must be insured and mortgaged to Government as required by these rules.

NOTE.—Notes 1 to 6 under Article 156 apply to this article also.

158. A local Government is authorised to sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an All-India Service for the purchase of means of con-

veyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions:—

(1) An advance will be given once only and will be allowed only when the appointment held entails duties involving touring.

(2) The total amount to be advanced to an officer shall not exceed two months' pay or R250, whichever is greater.

(3) Recovery will be made, unless the local Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the pay bill of the officer concerned. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered as laid down in Article under Article 155 (*a*).

(4) The article purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon in accordance with note 4 to Article 154 is repaid.

NOTE.—Notes 4 and 6 under Article 156 apply to this Article also.

Other Advances.

159. Advances may also be made under the rules specified below:—

†(*a*) To an officer under orders of transfers, up to an amount not exceeding one month's substantive pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any officer who should not ordinarily be of lower rank than the Principal District Officer in the department concerned. The advances should be recorded on the officer's last-pay certificate. The advance of pay should be recovered from the pay of the officer in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

Recovery will not affect if an officer draws leave allowance or subsistence allowance (See Art. 160)

NOTE 1.—The Government of India, or a local Government, may delegate the power to grant advances under this clause to any other subordinate authority irrespective of his rank.

NOTE 2.—Civil authorities in the MADRAS Presidency may also grant advances of pay sufficient to enable military pensioners to join their first appointments in the Civil Department.

NOTE 3.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

(*b*) To any public officer in the Civil Department:

(*i*) on arrival in India on first appointment, of an amount not exceeding two months' substantive pay less the amount of any advance made in England;

(*ii*) on return from leave other than leave on average pay not exceeding four months or deputation out of India, not

exceeding two months' substantive pay or ₹1,000, whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (*a*) above.

NOTE.—The advance may be drawn under the orders of the Audit Officer from any treasury in India to be specified in such orders. Such advances, as well as similar advances made in England, are recoverable by monthly instalments of one-third of pay.

Exception 1.—The recovery of an advance made under the Military Leave Rules to a Military Officer in Civil employ subject to the Military Leave Rules is regulated by those rules.

Exception 2.—Advances made to covenanted Mechanics, Boilermakers, etc., of the State Railway Establishment shall be recovered in monthly instalments of one-sixth of pay. In the case of covenanted Engine Drivers of the State Railway Establishment the recovery should be made in such a manner as will ensure their receiving in any month not less than ₹25 exclusive of overtime or other allowances.

(*c*) To a Survey Officer to enable him to join his first appointment, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted in support of the charge.

†(*d*) To an officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to headquarters or 31st March, whichever is earlier.

NOTE 1.—Advances granted under this clause should not be applied to the expenditure of any gazetted officer, except an officer of the Forest Department, which is meant to be covered by his travelling allowance.

NOTE 2.—The Surveyor General may advance to officers of the Provincial and Upper Subordinate Services any sum not exceeding ₹300 towards the purchase money of riding horses or riding camels on condition that the advances are refunded in the pay bills of those officers in three monthly instalments in the case of Provincial officers and six monthly instalments in the case of Upper Subordinate Officers.

NOTE 3.—A second advance cannot be made to the same officer under this article until the first has been accounted for.

NOTE 4.—All gazetted officers of the Indian Audit Department, who may in special cases be required to undertake inspection work involving long and expensive tours, may at the discretion of the head of their office, or of the Auditor General when the touring officer is himself the head of an office, be allowed to draw advances of travelling allowance for the purpose, subject to adjustment on completion of their tours. Such advances are not to be granted as a matter of course but only on occasions when the cost of travelling is so heavy as to be a serious tax on an officer's private resources.

NOTE 5.—The Agricultural Adviser to the Government of India and, during his absence from Pusa, the Joint Director, Agricultural Research Institute at that place, are authorised to grant advances of travelling allowances to gazetted officers of the Imperial Agricultural Department serving at Pusa when proceeding on tour, subject to the conditions mentioned in Note 4 above. Similar powers are also granted to the Commissioner, Northern India Salt Revenue Department, Agra, in respect of gazetted officers under him. The Joint Director cannot, however, exercise this power in respect of advances of travelling allowance for himself.

NOTE 6.—The Chief Inspector of Mines in India, Dhanbad, is authorised to grant advances of travelling allowances to gazetted officers of the Mines Department (including himself) when proceeding on inspection work outside the Provinces of Bengal and Bihar and Orissa.

† For corresponding rules applicable to the Public Works Department, *see* paragraphs 103 to 105 of the Public Works Department Code.

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Under note 7 (which may be in the latest edition but not with-
this edition) of the Article 159(a) the advance may be drawn
at the new station soon after the arrival of the transferred person.
vide AG's's no Est III/205-A 25.5.40 to the Addl. [illegible]

(*e*) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(*f*) To Receivers of wrecks under sections 77 and 78 of the Merchant Shipping Act, VII of 1880.

(*g*) For law-suits to which Government is a party.

N.B.—The advances mentioned in clauses (*d*), (*e*) and (*g*) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

(*h*) Under the rules in Appendix 8, to patients proceeding to a Pasteur Institute for anti-rabic treatment.

(*i*) Under the rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families, *vide* Appendix 8 B.

NOTE.—Note 6 under Article 156 applies to this clause also.

Conditions of Repayment.

160. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the local Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under Artilces 155, 156 and 157, the whole amount shall be completely recovered by the due date.

Forms of Drawing and Repaying.

161. The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the treasury on the authority of such sanction, except in regard to advances under Articles 155-158 and 159 (*i*) which can be disbursed only on the authority of the Principal Auditor.

162. A personal advance to a public officer may be repaid, either in cash or by deduction in his pay or travelling allowance bill, as the case may be, see Rule 5 under Article 20.

163. In repaying an advance, the memorandum presented at the treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Chapter 10.—Bills and Remittances.

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General Explanations.

164. Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued under rules laid down in Chapter VII of the Resource Manual. The latter are issued only under special conditions as stated below—*vide* Articles 167 to 176. A list of the treasuries and sub-treasuries which issue and cash bills will be found in the separate publication "List of treasuries and sub-treasuries in India."

1. The practice of issuing telegraphic orders for payment from the treasury balance and of treating the payments as supply bills in the treasury account has been discontinued. Should any party desire payment to be arranged by telegram, the trasfer must, except under the special orders of the Deputy Controller of the Currency, take the form of a Currency telegraphic transfer, and the transaction arising therefrom should be taken directly into the account of the Currency chest as explained in paragraphs 164 and 165 of the Resource Manual.

2. A Deputy Controller of the Currency is authorised, at his discretion, to permit specified treasuries or sub-treasuries to issue Remittance Transfer Receipts on specified sub-treasuries in his circle, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts, is situated in another circle, the Deputy Controller of the Currency of that circle should be consulted as to the advisability of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit. All sub-treasuries banking with a branch of the Imperial Bank of India may, however, be drawn upon without limit as to amount, Bank drafts being issued in lieu of remittance transfer receipts between places where there are offices of the Imperial Bank of India, *vide* Note to Article 168.

3. Officers in charge of Civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, and Asirgarh on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

4. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the military treasure chest at Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

5. Officers in charge of Civil treasuries in the Punjab and of the Resident's Treasury at Bangalore are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for military purposes.

6. Officers in charge of Civil treasuries in the United Provinces of Agra and Oudh are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for military purposes only.

7. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the military treasure chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

8. Officer in charge of Civil treasury at Jubbulpore is allowed to draw Remittance Transfer Receipts on the military treasure chest at Mhow for military purposes.

9. Officer in charge of the Civil treasury at Shillong is allowed to draw Remittance Transfer Receipts on the military treasure chest at Malakand for military purposes.

165. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer;* the person on whom it is drawn (and who will have to pay it) is the *drawee;* the person to whom the bill is granted is the *remitter;* the person to whom it is payable is the *payee.*

166. A Remittance Transfer Receipt is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, to the endorsement of the Remittance Transfer Receipt in favour of a recognised bank. A supply bill is transferable; according to its form it is payable " to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature " pay to C. D.," or " pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement;* an endorsement to " C. D. or order " is a special *endorsement;* and the persons to whom successively a bill is transferred are *endorsees;* and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

167. No transfer receipt should be granted for less than R15 save when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE 1.—The term " Sepoy " as used here includes non-combatants mentioned in Appendix XXVIII, Army Regulations, India, Voulme II.

NOTE 2.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 112 and the rule which follows it.

Issue of Remittance Transfer Receipts by Treasury Officers.

168. Remittance Transfer Receipts are issued by Treasury Officers to officers in the Civil and Military Departments and to the public only under the conditions specified under Articles 169 to 175.

NOTE.—The issue of remitttnce transfer receipts between places at each of which there is a local head office or a branch of the Imperial Bank of India has been discontinued with effect from the 1st August 1921. From the same date, in all cases in which a remittance transfer receipt *at par* may be issued under the rules in this code, the Imperial Bank issues demand drafts *at par* without stamp duty, marked " On Government account." Where, however, remittance transfer receipts

may be issued *at a premium* under the rules, the Bank issues its own stamped drafts at the rates mentioned below:—

Rs. 10,000 and over	1/16 per cent.	
Rs. 1,000 to Rs. 10,000	1/8 ,,	
Under Rs. 1,000	1/4 ,,	with a minimum charge of annas 4.

Should the payee require payment of the Bank draft from a sub-treasury where there is no branch of the Imperial Bank of India, he should endorse the Bank draft in favour of the Treasury Officer of the district in which the sub-treasury is situated, who will then endorse it as—

"Received payment by transfer credit to cash order on the.....sub-treasury" and issue a cash order in favour of the payee for payment at the sub-treasury.

169. To an officer in the Civil, Military, Public Works and Railway Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.

N.B.—Remittances for purposes of the Local Funds named in Annexure A to this Chapter and for such additional funds as may be determined from time to time by the Controller of the Currency for this purpose are regarded as for *bonâ fide* public purposes.

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases:—

(1) Public Works	To Executive Engineers, District Engineers, District Surveyors and to all sub-divisional Officers in the Public Works Department whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purpose or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book transfer.
(2) Railways	To Disbursing Officers on the conditions prescribed in '(1) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.

(3) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(4) Subscriptions for a public or *quasi*-public purpose.	Any local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(5) Tea Cess Fund . . .	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the local head office of the Imperial Bank at Calcutta, of the net proceeds of the Tea Cess.
(6) Allowances paid by Indian States.	For remittance of allowances paid by the Indian States through Political Officers under Government guarantee or under the special sanction of the Government of India.
(7) Messrs. Thomas Cook and Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
(8) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore.	For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819.
(9) Remittances of tributes payable to the Baroda Durbar.	For remittances to the Baroda Durbar of tributes payable to it by certain States.
(10) Pilgrims, remittances . .	To Commissioner of Police, Bombay, for remittances of proceeds of the estates of the deceased pilgrims in the Hedjaz to their heirs.
(11) For public purposes . .	In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques.
(12) Lac Cess Fund . . .	To Collectors of Customs (except in Calcutta) for remittance to the Imperial Bank of India, Calcutta, of the net proceeds of the Lac Cess.

170. In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par*:—

(1) Pay and allowances . .	The remittance of pay and allowances is not ordinarily a *bonâ fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn. Officers of the Public Works Department may, when presenting bills for the pay and travelling allowance of their establishments, obtain Remittance Transfer Receipts on other district treasuries for amounts which may have to be disbursed outside the civil district but within their own jurisdiction. Such Remittance Transfer Receipts may, if the Accountant General has so authorised, be made payable even at sub-treasuries under the rules in the Public Works Account Code.

(2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta.	To the incumbents or their agents.
(3) For family remittances in the following cases:—	
(*a*) Police . .	To Indian Officers and men of the police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered to suit the case.
(*b*) Indian States' prisoners.	For remittance to families of certain Indian State prisoners in Central India.
(4) Emigrants' remittances	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
(5) Rohilkund and Kumaon Railway.	By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds ₹150.
(6) Sawantvadi State . .	To the Political Superintendent, Sawantvadi, for purposes of the State by the Ratnagiri Treasury, provided the sum to be remitted exceeds ₹150.
(7) Assam or Bengal Military Police.	For remittance to Nepal in respect of the property of deceased members of the Assam or Bengal Military Police.
(7*a*) Burma Military Police .	For remittance to Nepal in respect of the Gurkha Sepoys discharged, (2) estates of Gurkha Sepoys whether living or dead and (3) other miscellaneous monies of a like nature payable to such Sepoys whether serving or discharged or to their relations if dead.
(8) For remittance by Public Debt Office or interest on Government promissory notes.	For remittance by the Public Debt Office (*i*) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which they are enfaced for payment of interest; (*ii*) of broken interest on allotment certificates; (*iii*) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.
(9) Co-operative Societies (credit and non-credit).	To the Secretaries or Chairmen of Societies for remittances between societies provided that the amount to be remitted is not less than ₹150. For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than ₹25. For remittances between No. 1, Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than ₹25.
(10) Trust Funds . . .	To Government officers in favour of the Controller of the Currency or the Deputy Controller of the Currency, Bombay, or the Accountant General, Madras, for the purchase of Government Promissory Notes out of funds held in trust, including Indian States' transactions.
(11) Salt Refunds . . .	For remittance by the Commissioner of Customs, Salt and Excise, Bombay, of refunds on account of Baragora salt to salt merchants in other Provinces.

(12) Cinchona Madras. — Department, For remitting the sale proceeds of quinine supplied by the Superintendent of the Penitentiary at Madras.

171. To civil officers *at a premium.*

(1) Land revenue and cesses . To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds R600, on payment of premium at the following rates:—

	R
For sums exceeding R600 and not exceeding R1,000 . . .	2
For sums exceeding R1,000 and not exceeding R2,000 . . .	3
And for each additional R1,000 or fraction of R1,000 . . .	1

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus:—

Received from A. B. on account of C. D., proprietor, the sum of R———on account of land revenue demands to be transferred to his credit under land revenue, *vide* particulars on the reverse, at the———treasury.

NOTE 1.—The special arrangement sanctioned for Burma in the letter of the Government of India in the Finance Department, No. 463-A., dated 23rd January 1912, regarding the grant of Remittance Transfer Receipts for sums of R10 to R150 at rates current for postal money orders will continue. Further, Remittance Transfer Receipts will also continue to be granted in the province for payment of land revenue and cesses for sums exceeding R150 at the following rates:—

	R	A.
For sums exceeding R150 but not exceeding R500 . .	1	8
For sums exceeding R500 but not exceeding R600 . .	2	0
For sums exceeding R600 . .	The same rates as for other provinces.	

NOTE 2.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rent of land appertaining to the Company's coal-fields.

(2) Excise . . . . . To country spirit contractors in Bengal on account of cost price of liquors supplied by them subject to a minimum limit R100 and at a premium of one anna on every R100 or part thereof.

For remittance of the cost price of ganja and bhang supplied to various districts of Bengal by the Naugon Ganja Cultivators' Co-operative Society, subject to a minimum of R100 and at a premium of one anna on every R100 or part thereof.

For the remittance to the contractors of the cost price of country spirit and ganja supplied to Assam at a premium of one anna on every Rs. 100 or part thereof and subject to a minimum in each case of R100.

To contractors in Bihar and Orissa on account of the cost price of country spirit supplied by them at a premium of one anna on every R100 or part thereof.

172. To Military Officers for cash or in payment of cheques *at par* :—*

(1) Pay and allowances of Military Officers on duty or on leave in India.	To Paymasters or Controllers for remittance beyond the group of Districts in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

NOTE.—The groups of Districts are:—

1. Northern Command and Rawalpindi District. 2. Peshawar District. 3. Kohat District. 4. Lahore District.	Northern Group.
5. Wazir Force. 6. Western Command and Rajputana District. 7. Baluchistan District.	Western Group.
8. Southern Command and Poona District. 9. Bombay District. 10. Central Provinces District. 11. Madras District.	Southern Group.
12. Eastern Command and United Provinces District. 13. Allahabad Independent Brigade. 14. Presidency and Assam District. 15. Burma District.	Eastern Group.

(2) Pay and allowances of Military Officers out of India.	To Paymasters or Controllers, in favour of the agents in India of a Military Officer who has embarked from any port of India, on account of pay, etc., which become due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.
(3) Printed Forms . . .	For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.
(4) Estates of deceased persons and deserters subject to the Indian Army Act of 1911.	The surplus of the estates may be remitted to the Accountant General, Central Revenues, Delhi.

173. To Military Officers in payment of cheques only *at par :—*

(1) For private remittances of British Warrant and Non-Commissioned Officers and Men (Departmental and Regimental).	To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

(2) For private remittances of Indian Officers and men of Indian Corps.	To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

174. To Military Officers *at par :—*

(1) For Purchase of Government Promissory Notes out of funds held in trust.	To Military Officers in Military employ in favour of the Controller of the Currency, or the Deputy Controller of the Currency, Bombay, or the Accountant General, Madras.

* For the purposes of Article 172 the term "Paymaster" is applicable to all Military Officers and officers of the Military Accounts Department who are responsible for making disbursements of public money.

175. To the public *at par*:—

For the purchase of Government Promissory Notes.

At treasuries other than those in charge of a branch of the Imperial Bank of India, for remittance to the Local Head Office of the Bank at Calcutta, Bombay or Madras as the case may be, for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases is Rs. 5,000.

NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Local Head Office of the Imperial Bank of India, Calcuta, Bombay, Madras and marked "for investment in Government Securities."

Issue of Remittance Transfer Receipts by Military Account Officers.

176. (*a*) The Military Account Officers named below are authorised to grant Remittance Transfer Receipts *at par* upon any Civil Treasury on which they have no assignments, for making casual payments for any of the purposes and subject to the conditions mentioned in Articles 169, 172, 173 and 174:—

(1) Controllers of Military Accounts of Commands and Districts.

(2) Field Controllers and Field Disbursing Officers.

(3) Controller of Army Factory Accounts.

(4) Controller of Royal Air Force Accounts.

(5) Controller of Marine Accounts.

(6) Military Accountant General.

(*b*) These officers may also draw Remittance Transfer Receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than R50 in each case.

(*c*) No transfer receipts can be drawn by Civil Treasuries on any of these officers.

NOTE.—Remittance Transfer Receipts *at par* should not be used for the purpose of making regular periodical payments.

Issue of Duplicates of Bills.

177. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee;

the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

177A. The following procedure is adopted in cases where the bank drafts referred to in the Note to Article 168 are lost before payment:—

(*i*) *Drafts issued to private bodies and individuals under Articles 171 and 175.* The duplicates will be issued by the bank after the lapse of a reasonable time under a Bond of Indemnity signed by the purchaser and two sureties, according to the usual practice of the Bank in regard to these drafts.

(*ii*) *Drafts issued for pubilc or* quasi-*public purposes.*

(*a*) Immediately on receiving of the loss or destruction of a draft, the purchasing officer should take steps to see that its payment is stopped.

(*b*) He should then send a full report to the Deputy Controller of the Currency in whose circle he is, explaining the purpose for which the draft was purchased by him, the circumstances in which it came to be lost, the steps taken to trace it, etc., and mentioning particularly whether it was lost or destroyed before or after endorsement, and whether he has received from the paying branch of the Bank a certificate of non-payment.

(*c*) The Deputy Controller of the Currency will, on receiving such a report, determine whether a duplicate should be issued, and if he decides that it should, will write to the Agent of the issuing branch of the Bank, authorising him to issue a duplicate. His letter will be taken as indemnifying the Bank against any loss through the issue of the duplicate.

(*d*) Should the Deputy Controller for any reason consider the issue of a duplicate undesirable, he will report the case to the Controller of the Currency for orders; and he will also do so, even though he has authorised the issue of a duplicate draft, when either—

(*i*) he considers that the case calls for disciplinary action, or

(*ii*) subsequently Government is put to loss by reason of the issue of the duplicate.

(*e*) The above procedure would apply whether the draft has been lost before or after endorsement.

Cancellation and Refund.

178. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be

made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

179. (*a*) *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

(*b*) The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 184.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

180. (*a*) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payees have been removed to the neighbourhood of a treasury different from that originally drawn on.

(*b*) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on————."

If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts of Sepoys and Policemen.

181. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

NOTE.—The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to

the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

182. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity payment may be made on security at the discretion of the Treasury Officer.

183. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

184. These Remittance Transfer Receipts, if not presented for payment at the expiration of six months from the date of issue, should be considered as cancelled and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Reiceipts may also be cancelled as provided for in Article 179.

Annexure A.

[Referred to in Article 169 (1) *N.B.*]

1. District Funds (including District and Local Boards' Funds), Ajmer-Merwara, Coorg, Central Provinces, Burma, Assam, Bengal, Bihar and Orissa, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay.
2. District Road Fund, Bengal and Bihar and Orissa.
3. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
4. Dispensary Fund, Ajmer-Merwara.
5. Jaglia Cess Fund, Berar.
6. Bazar Cess Fund, Berar.
7. Steam Boiler Inspection Fund, Bengal and Bombay.
8. District Chaukidari Reward Fund, Assam, Bengal and Bihar and Orissa.
9. Road Patrol Fund, Bengal, and Bihar and Orissa.
10. Village Chawkidari Fund, Bengal, and Bihar and Orissa.
11. Rural Police Fund of Oudh.
12. Irrigation Cess Fund, Madras.
13. Bhadrachalam Estates Village Service Fund, Madras.
14. Police Funds.
15. Imperial Service Local Charges Fund.
16. Northern India Salt Revenue Badge Fund.
17. Customs Badge Fund, United Provinces of Agra and Oudh.
18. Jharia and Asansol Mines Board of Health and Jharia Water Board.
19. Ranchi Mental Hospital Board Fund.
20. Tuticorin Port Fund.
21. Cochin Port Fund.
22. Minor Pilotage Fund.
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Chapter 11.—Budget.

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Responsibility.

185. The responsibility for the preparation of the statement of estimated revenue and expenditure which is laid before the Legislature in each year, as well as any supplementary estimates or demands for excess grants, lies with the Finance Department. The material on which such estimates are based is obtained by that Department from the Departments or local Governments concerned. The Accountant General is, however, responsible for rendering such assistance in the preparation of the Budget estimates as may be settled in consultation with the Finance Department and is bound to supply any information in connection with the Budget estimates which he is in a position to furnish, and to offer any opinion or advice in connection therewith which may be required by the local Government.

Preparation.

186. No minute rules can be laid down for the collection of local details and for the estimates of revenue and charge, as each local Government has power to make such arrangements as may seem to it best; only every head of an office will prepare as *complete* estimate including the pay, allowances and the contingent and other charges of his establishment; thus the Treasury Officer may not be called on to prepare the estimate for the civil courts and all other offices in the district, nor may the local estimate be for the variable charges only.

1. What are called fixed establishments are not irrecoverably fixed for all time, and should be brought under the formal review of heads of departments from time to time; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments.

187. The following are the chief rules for the preparation of the Budget Estimate:—

(*a*) It should be for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years,—not for the demand or the liabilities falling due within the year. In no case are net receipts or net charges to be entered, but the gross transactions in full.

(*b*) For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive or time-scale

pay, the actual pay which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments), and where it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

(*c*) The columns of numbers must be carefully checked; the rate of pay should be stated, whenever possible in order to admit of verification with the column of charge. Variations in the columns of numbers as well as in amount should be explained. If they rest on an order of Government, the number and date should be quoted.

(*d*) For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

(*e*) Opposite every item of fluctuating charge, such as travelling allowances, contingent charges, official postage, and the like a note in red ink should be made of the actual expenditure of each of the three years last past together with a brief explanation of any abnormal variation; and in all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

1. In the case of contract contingent charges, only the sanctioned amount of the contract grant should be shown.

2. The estimates of contingent charges should be checked by the controlling officer upon comparison of the expenditure of various offices.

(*f*) The estimate of receipts and varying charges should not be merely an arithmetical average of three years' figures. The average is a guide, but it should not be taken absolutely.

(*g*) No new charge may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates. And under the special sanction of the Head of the Administration concerned (which must be communicated to the Accountant General), provision may be made in the Budget for such fresh charges as are likely to be formally sanctioned and paid during the year to which the Budget relates.

NOTE.—It not unfrequently happens that an establishment or some special allowance is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced, and must be taken against the grants of that year; provision should be made accordingly.

Exception.—No proposal for expenditure may be included in a demand for a grant presented to the Legislative without the previous sanction of the Secretary of State in Council or of the Governor General in Council if such sanction is necessary under the rules. See also the Audit Resolution.

(*h*) Every department will provide for the whole receipt and charge with which it deals finally; thus, when the Public Works Department collects irrigation revenue, it will estimate for it.

(*i*) The charges incurred in England, by the High Commissioner on the supply of Stores, are treated as English expenditure and estimated for separately, but the charges for exchange and for freight paid in India as well as other expenses in connection with these stores incurred at

ports or elsewhere in India are treated as Indian expenditure and provision for them must be made in the estimates of the department concerned.

Commutation of Sanction.

188. After the grants have been voted by the Legislature a grant or portion of a grant allotted to each major head of account, together with any sum sanctioned by Government for non-votable expenditure under the same major head of account is communicated by the Finance Department to the department or the local Government concerned in the shape of lump sums known as primary units of appropriation. The department or the local Government concerned then makes arrangements for distributing and communicating the sanctioned funds among the controlling and disbursing officers. The Accountant General will render such assistance in the distribution of grants as may be settled in each case.

1. The distribution of grants is usually effected as under:—

(i) The whole or part of the appropriation for a primary unit may be placed at the disposal of a controlling or a disbursing officer or the primary unit may be broken up into a number of secondary units (each of which will cover either one or a number of detailed heads of account) and the appropriation for any of these, wholly or in part, may be placed at his disposal.

(ii) A controlling officer at whose disposal an appropriation for a primary or secondary unit has been placed, may out of it allot funds for expenditure on a specific item or on a group of items if so required under the financial rules of the Government.

NOTE 1.—Any distribution of appropriation among specific items or group of items which may be made by a disbursing officer for purposes of his control over the expenditure will not be recognised by the Accountant General and should not be intimated to him.

189. *Cancelled.*

Expenditure not provided for.

190. Expenditure for which no porvision has been made in the budget estimate of the current year should rarely, if ever, be incurred.

191. If on account of exceptional reasons expenditure, which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, and if the authority incurring the expenditure is not in a position to find funds by re-appropriation, application should be made for the provision of additional funds accompanied by a statement in form 25 showing how the expenditure is proposed to be met. When such an application is sent the reason for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the budget estimates. It should be borne in mind that excesses over the grants voted by the legislature require the sanction of that body.

192. In all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has

not been made in the budget estimates of the year, and if it has not been made whether the funds can be found by re-appropriation.

Inevitable Payments.

193. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

194. Money indisputably payable should never be left unpaid; and money paid should under no circumstance be kept out of the accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Chapter 12.—Deposits.

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Explanation.

195. (*a*) Deposits proper are classified according to the department through which they are received. The usual classes are (1) Revenue Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits.

Another important class is Personal Deposits; the account kept of them in the treasury is of the nature of a banking deposit account.

Other classes may be added under the orders of the Accountant General. Separate registers should always be maintained under the instructions of the Accountant General for deposits which when they lapse will be creditable to Central Revenues.

1. In provinces where all branches of the civil administration, revenue, criminal and civil, are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as revenue deposits; or the Treasury Officer may be directed to receive and keep accounts of all such deposits in exactly the same way as revenue deposits, but in separate registers and returns under the designation of "Civil Courts and Magistrates' deposits."

(*b*) The following rulings regarding classification are to be observed:—

(*i*) *Revenue Deposits.*—(1) Earnest Money Deposits made by intending tenderers of the Forest and Military Departments are credited to Revenue Deposits. No previous authority of a departmental officer is necessary, but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. These deposits may be received at sub-divisional as well as at district treasuries.

(2) At stations where there is no branch of the Imperial Bank of India, an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury: it should be shown as a revenue deposit.

(*ii*) *Personal Deposits.*—(1) Receipts and payments on account of wards' and attached estates and estates under Government management are recorded in the treasury in personal ledgers.

(2) Personal ledger accounts for regimental funds may be opened in civil treasuries by officers commanding regiments of cavalry and infantry and batteries and companies of artillery and by Assistant Surgeons, Army Bearer Corps. They should be opened in the name of the commanding officers or Assistant Surgeons as the case may be, and do not

require the special permission of the Auditor General in each case. A half-yearly certificate of the balances of these accounts may be furnished by Treasury Officers on the application of the officer commanding.

(3) Other Personal Deposits may not be accepted without the special permission of the Auditor General for the opening of a banking account with the treasury.

Limitations.

196. Save as provided in clause (*b*) (*1*) of Article 195 in respect of the Military Department, these rules do not apply to departments which are not under the actual control of the local Accountant General. Nor do they apply to the Irrigation Works Department. Whatever sums are paid into a treasury by officers of these departments, or on their account, must be carried to the credit of the departments concerned in the Civil accounts.

197. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government account, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be finally carried to the proper Budget head, and may not be placed in deposit.

NOTE.—Government Promissory Notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

198. The treatment of the following items as deposits is prohibited:—

(*a*) No pay, pension, or other allowance should be placed in deposit on the ground of the absence of the payee or for any other reason; in a district office pay should not be drawn till the claimant appears.

1. This prohibition does not extend to the balance of the cheque for payment of Indian military pensioners.

2. When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

(*b*) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit in cases subject to appeal till the period allowed for presenting the appeal has elapsed or if an appeal be presented, till it is decided; and then, the fines should either be paid to the rightful claimant, if claimed, or continue in deposit till the lapse under the ordinary rule.

(*c*) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

NOTE 1.—The following rules have been laid down for the payment of refunds of revenue credited (other than Income-tax) or amounts deposited in cases where the amount involved does not exceed R100:—

(1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (*a*) inviting the person to whom the refund is to be made to receive payment at the treasury, and (*b*) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorised agent or by money order at his own expense.

(3) When a money order is issued under clause (*b*) of the notice referred to in Rule 1 the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there "Received the sum specified above on——," sufficient space being left below the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the Post Office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money order fee thereon have been credited to the Post Office in the treasury accounts by *per contra* transfer. The Post Office will accept the money orders on the authority of the Treasury Officer's certificate.

(4) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in Form 17 or 27, as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount of the refund entered therein.

NOTE 2.—The rules regarding refunds of Income-tax are given in Part IV of Appendix 2.

199. (*a*) The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

(*b*) The sale-proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property *itself* is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of Government, and should be taken to credit of Administration of Justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

1. If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of deposit."

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into the treasury at convenient intervals.

3. The Police Department should have no deposits; unclaimed property found by, or delivered up to, a police officer should be made over to the magistrate; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

200. The funds of *quasi*-public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

NOTE.—A single exception is made in a case where a district officer has to receive from an Indian State a sum of money to be paid out to certain claimants; if the money is paid in coin of a native mint, it may be credited in the deposit register at its reputed value; repayment, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Repayments.

201. (*a*) A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments, Form 26, from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

(*b*) Earnest Money Deposits of the Forest and Military Departments will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

NOTE.—When, at a treasury which banks with a branch bank, a deposit is repaid by an order on the bank, the entry in the register of receipts will be made when the order is issued and that in the register of repayments when the repayment is reported in the daily bank sheet.

Form of Voucher.

202. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the

disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

NOTE.—Form 27 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

203. At the end of every quarter a certificate must be recorded on the extract register of receipts by every district officer not in personal charge of the treasury, or by a gazetted officer of the district staff (not being the Treasury Officer) selected by the district officer for the purpose, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

NOTE.—This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Clearance Register.

204. In April of each year, the outstanding balances in the Receipt Register of the second preceding year, which are not reported for lapse under Article 206, should be transferred to a Clearance Register in Form 28 with suitable changes in the headings, with a view to repayments during the next two years being recorded on it by the Account Office in the columns provided for the purpose. To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government under Article 206, while the bulk of the outstandings in it so lapse. Old items thus transferred from one Clearance Register to a second one should be carefully watched by the district officer, and must in ordinary course lapse at the end of the two years for which the latter is current. They cannot be allowed to be carried forward to a third Clearance Register without the special sanction of the Accountant General. In the district offices the repayment of items entered in a Clearance Register submitted to the Account Office should continue to be recorded in the original Receipt Registers. It is not intended that Clearance Registers should be used in district offices.

205. A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the Clearance Registers for other classes of deposits.

Lapses—Annual Account.

206. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid

during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant General's Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Accountant General, immediately after 31st March, a list in Form 29.

* NOTE 1.—Early in March the old registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out and *at the same time* (if it be an item lapsing from age) entered on the first page of the Clearance Registers for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March each of these lists should be again checked with the register of receipts wherein its item should be marked off as having lapsed and been credited on 31st March, and the total of the list should be deducted in the *plus* and *minus* memorandum from balance shown at credit of the particular class of deposits, the list itself, signed by the district officer, being forwarded to the Accountant General. This duty may be delegated by the district officer to a gazetted officer of the district staff, not being the Treasury Officer.

NOTE 2.—In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

NOTE 3.—In cases in which the lapsed deposits are creditable to provincial revenues, the Provincial Governments may raise the limit of one rupee laid down in this Article to any amount not exceeding rupees five.

207. Deposits credited to Government under Article 206 cannot be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund and not debited to deposits. But the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

208. The application for sanction will be made in Form 30. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with the List of Payments in which it is charged.

Civil and Criminal Courts' Deposits.

209. (*a*) There are two methods in which the accounts of civil court and of criminal court deposits may be kept.

(*b*) In the first of these, each deposit is separately paid into and drawn from the treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept and the monthly and annual returns and lapsed lists submitted by the Treasury Officer in the manner above prescribed for revenue deposits,

although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

NOTE.—This method is not desirable if the judge or magistrate is a separate officer from the district officer, and has to keep a separate set of deposit accounts for his own purposes.

210. According to the other method, the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

NOTE.—The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

211. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the Clearance Registers and statement of lapses,—*vide* Articles 203 to 207.

212. The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts, as a Treasury Officer does those of subordinate treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several Small Cause Courts.

NOTE 1.—Each transaction of receipt or payment of a civil and criminal court deposit must be initialled by—

(*a*) the Judge or Magistrate; or

(*b*) in the case of a High or Chief Court or a Judicial Commissioner's Court, by any gazetted officer of the Court;

(*c*) in the case of a Small Cause Court, unless otherwise ordered by the local Government, by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (XV of 1882), or under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

NOTE 2.—The *plus* and *minus* memorandum of the balance of the deposits should be stated by the Judge or Magistrate upon the register of receipts transmitted to the Accountant General.

213. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.), the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

1. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance would be struck; monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

2. The detailed instructions regarding these petty deposits would be prescribed, whenever the system was permitted by the chief judicial authority and the Accountant General in communication.

Agreement with Treasury.

214. When the different civil courts of a district bank with the civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

215. (*a*) To prevent disagreement between the deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

(*b*) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant General.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the Judge may pay him in cash, provided that there are in the court funds sufficient whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

216. When the list of lapses is made up by the Judge or Magistrate notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Personal Deposits—Repayments.

217. Withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue.

Chapter 13.—Local Funds.

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Explanation.

218. The expression "Local Fund" denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of Government, whether in regard to the proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules;

(2) the revenues of any body which may be specially notified by the Governor General in Council as such.

The transactions of Local Funds are not included in the public accounts.

NOTE.—The floating funds of a charitable endowment may, with the sanction of the local Government, be kept as a Local Fund.

Receipts and Payments.

219. Municipalities are ordinarily obliged to place their funds in a Government treasury or a bank or branch bank used as a Government treasury, if there is one in or near the municipality.

220. The account of a Local Fund at the treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

1. This rule does not apply if the charges of any Local Fund are, under any special orders, drawn from the treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer in the accounts, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries.

220A. No Local Fund is allowed to overdraw the balance at its credit, without obtaining beforehand a loan or contribution to cover the overdraft, either from the local Government or the Government of India.

221. Service stamps may not be used by a Local Fund officer or any Government officer acting in a capacity connected with a Local Fund such as President or Secretary of a Local Fund Committee, but service labels may be used on the correspondence of a public officer acting as such, even though the correspondence may relate to the affairs of a Local Fund.

1. Telegraphic messages, the charges for which are to be borne by Local Funds should be classed as Private and not as State.

Verification of Balances.

222. The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

Cantonment Funds.

223. The transactions of Cantonment Funds are accounted for in the same way as those of other Local Funds and an annual consolidated account, in duplicate, is submitted by the cantonment authorities to the Examiner or Inspector of Local Fund Accounts.

Miscellaneous.

223A. Unless any of the following arrangements has been authorised by the Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund:—

(*a*) Payments as made by Government may be charged to the balances of the deposits of the Local Fund in Government books.

(*b*) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the charges.

(*c*) Payments may be made as advances from Government funds in the first instance, pending recovery from the Local Fund.

NOTE.—In some provinces Local Funds have to pay for medicines supplied and their liability cannot be accurately known till the account of supplies has been received from the Military Department. In cases where such account is not likely to be received by 31st March, the Local Fund is required to pay during March the sum roughly estimated as the value of the medicines. Any over-recovery will be re-adjusted in the new year.

Chapter 14.—Powers of Sanction.

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Classification of Charges.

224. Service payments on Government account are divided into three classes—central, provincial reserved and provincial transferred. The Devolution Rules and Schedules attached thereto show how this division is made.

Powers of Sanction to Expenditure.

225. All the most important general rules on the subject of financial powers in respect of expenditure from Central Revenues, exercised by the Secretary of State, the Government of India, the Provincial Government acting as agents of the Central Government, the minor local Governments, the Departments of Government of India and other authorities are contained in the Book of Financial Powers issued by the Government of India, and the delegations made under these rules to lower authorities are incorporated in the Manuals of the Accountants General concerned.

226. *Cancelled.*

Write-off of Losses.

227. (*a*) The Finance Department of a Provincial Government acting as an agent of the Central Government has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of the individuals or other causes, but must report such losses to the Government of India when the loss exceeds ₹10,000. It may also delegate to Heads of Departments or other subordinate authorities the power to write off losses under this rule: provided that (1) the amount of the write off in any individual case shall not exceed such maximum limit or limits, not higher than ₹1,000, as the Provincial Government may prescribe for each such subordinate authority, and (2) the loss does not disclose (*i*) a defect of system the amendment of which requires the orders of higher authority or (*ii*) serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

(*b*) A Department of the Government of India has power to write off finally the irrecoverable value of stores or public money lost by fraud, etc., up to a maximum limit of ₹10,000 in any individual case. It may also delegate to minor local Governments and Heads of Departments or

other subordinate authorities the power to write off losses under this rule subject to the provisos mentioned in clause (*a*) of this Article.

Exception.—The Chief Commissioners, Baluchistan and North-West Frontier Province, exercise the powers of a provincial Government as defined in clause (*a*) of this Article.

NOTE 1.—This rule does not apply to the Army and Railway Departments of the Government of India whose powers in this matter are regulated by separate orders.

NOTE 2.—Subject to the provisos mentioned in clause (*a*) of this Article, the powers of a head of a department under clause (*b*) have been delegated to the Central Board of Revenue to write off finally the irrecoverable value of stores or public money lost by fraud, etc.

(*c*) Officers of the Income-tax Department have power to write off irrecoverable balances of income-tax demands as shown below:—

1. Commissioners of Income-tax .	Unlimited powers.
2. Assistant Commissioner of Income-tax, Bombay City . . .	Unlimited powers.
3. Assistant Commissioners of Income-tax (except the Assistant Commissioner of Income-tax, Bombay City)	Power to write off sums not exceeding R250 in each case.
4. Senior Income-tax Officer, Bombay City	Power to write off sums not exceeding R250 in each case.
5. Income-tax officers (except Senior Income-tax Officer, Bombay City)	Power to write off sums not exceeding R50 in each case if empowered to do so by the Commissioner of Income-tax.

NOTE.—The above-mentioned powers of the Commissioners of Income-tax in regard to the write-off of irrecoverable demands of income-tax are not shared by the Central Board of Revenue of the Government of India.

(*d*) All sanctions to writes-off under this Article should be communicated to the Accountant General who will scrutinise in each case and bring to notice any defect of system which appears to require attention.

NOTE 1.—This Article applies also to losses of revenue and irrecoverable advances, but Provincial Governments acting as agents of the Central Government are authorised to write off advances made from Central Revenues up to a limit of R250 only and all cases of writes off of such advances beyond this amount, whether irrecoverable or not, should be submitted to the Government of India for sanction. Remissions of irrecoverable advances to cultivators are governed by Article 151.

NOTE 2.—Provincial Governments may re-delegate to Heads of Departments and Commissioners of divisions the power to write off advances made from Central Revenues subject to a limit of R100 and the conditions specified in clause (*a*).

Remission of Disallowances.

228. The Governor General in Council or a local Government may waive the recovery of an amount placed under objection; but it is open to the Auditor General or an Accountant General to require that the action taken in any case shall be reported, as soon as possible, to the Committee on Public Accounts.

1. The authorities noted in the margin* may exercise the power of remitting disallowances made by Audit officers if—

*1. A Department of the Government of India.
2. The Finance Department of a Provincial Government acting as the Agent of the Governor General in Council.
3. The Chief Commissioner and Agent to the Governor General, North-West Frontier Province.
4. The Chief Commissioner and Agent to the Governor General, Baluchistan.

(1) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it.

(2) In the case of disallowances made within one year of the date of payment—

(*i*) the overdrawal has not the effect of raising the emoluments of the Government servant so as to increase his pay beyond ₹ 12,000 in any year, and

(*ii*) the overdrawal has not been occasioned by delay in notifying a promotion or reversion.

These powers may also be exercised by the officers noted below provided that the yearly pay limit referred to in clause 2 (*i*) above does not exceed ₹ 1,500 in any individual case:—

The Chief Commissioner of Coorg and Resident at Mysore.

The Chief Commissioner of Ajmer-Merwara and Agent to the Governor General in Rajputana.

The Agent to the Governor General in Central India.

The Political Resident in the Persian Gulf.

The Agent to the Governor General in the States of Western India.

When a disallowance is remitted under this rule the reasons therefor should invariably be recorded by the remitting authority.

Communication of Sanctions.

229. The Audit Department is entitled to receive a copy of an order sanctioning expenditure from the authority which is competent to accord that sanction. If the authority is the local Government of a Governor's province whether such a sanction should be communicated through the Finance Department of the Government is to be determined by the rules of business of the local Government.

NOTE.—The functions of the Finance Department in Governors' provinces are defined in the Devolution Rules.

230. (*a*) The powers of the Government of India which are not delegated to any Department of that Government, vest in the Finance Department of that Government, and orders issued under such powers are communicated to the Audit Department by the Finance Department. If an order sanctioning expenditure be sent to the Accountant General

direct from a Department of the Government of India, other than the Finance Department, and that Department is not empowered to sanction the expenditure, the Accountant General will not refuse obedience but will report to the Finance Department of the Government of India that such an order has been issued and request that it may be communicated to him by the Finance Department in ordinary course.

(*b*) Orders issued by Departments of the Government of India in the exercise of their own powers of sanction are sent direct to the Audit Department without communication to the Finance Department.

(*c*) If any orders have been issued by any Department of the Government of India, with the concurrence of the Auditor General, it will be mentioned in the endorsement to the Accountant General that the orders have been issued with the concurrence of the Auditor General.

231. Sanctions accorded by the Government of India and the Provincial Governments to grants of land and alienations of land revenue other than those in which assignments of land revenue are treated as cash payments should be communicated to the audit officer in a consolidated monthly return giving the details necessary for enabling the audit offices to audit the sanctions accorded.

Date of Effect of Sanction.

232. Unless otherwise expressly ruled or unless the contrary appears from the context, a sanction of the Secretary of State takes effect from the date of receipt of the orders by the Government of India, and a sanction of the Government of India or a sanction relating to provincial subjects, of a local Government or other authority has effect from the date of the orders conveying the sanction.

Lapse of Sanction.

233. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

NOTE.—This Article does not apply to a case where an allowance sanctioned for an appointment or a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Additional Grants and Reappropriations.

234. (*a*) An excess over a grant voted by a legislature requires the vote of that legislature.

(*b*) Reappropriations within a grant voted by a legislature are regulated—

(1) in the case of provincial expenditure, by the provisions in the Devolution Rules and the delegations made thereunder, and

(2) in the case of central expenditure, by the rules made by the Governor General in Council.

Excesses over Grants.

235. In the case of non-voted expenditure the sanction required for excess over a grant provided in the Budget will, in the case of Governors' provinces, be determined by the provisions of the Devolution Rules; while in the case of provincial expenditure in Burma and of central expenditure the powers of sanction will be determined by the orders of the authority fixing the grant.

Chapter 15.—Service and Other Funds.

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General Rules.

236. Subscriptions to a Service or Provident Fund of Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills.

1. This rule applies also to Service Funds for Military Officers, *e.g.*, the Indian Military Service Family Pension Regulations and the Queen's Military Widows Fund.

237. Subscriptions to the other funds named below may be received only under the special instructions of the authorities of the Fund received through the Accountant General:—

Postal Insurance and Life Annuity Fund.
Bengal Uncovenanted Service Family Pension Fund.
Bombay Uncovenanted Service Family Pension Fund.
Bengal and Madras Service Family Pension Fund.
General Family Pension Fund.
Hindu Family Annuity Fund.
Bengal Christian Family Pension Fund.

In the case of the General Family Pension Fund, subscriptions are ordinarily payable in cash. Recoveries from pay and pension bills should be made in all other cases, but this method of recovery is permissible in respect of the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund only when the subscribers prefer it to payment in cash (Article 239).

238. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been ruled (*vide* Article 43) that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

239. Subscriptions in cash are ordinarily payable only to the authorities of the Fund, but in the following cases, cash, if tendered, may be received at treasuries:—

(*a*) Indian Civil Service Family Pension Regulations.
(*b*) Civil Engineers' Provident Fund.
(*c*) Hindu Family Annuity Fund.
(*d*) Bengal Christian Family Pension Fund.

(*e*) Bengal Uncovenanted Service Family Pension Fund.

(*f*) Bombay Uncovenanted Service Family Pension Fund.

(*g*) General Family Pension Fund (*see* Article 237).

1. Subscriptions to the Bengal and Madras Service Family Pension Fund may be received in cash at treasuries only when permitted by the Accountant General, Bengal.

2. Premia or subscriptions to the Postal Insurance and Life Annuity Fund should, in no circumstances, be received in cash at the treasury, payment in cash being permissible only at Post Offices.

240. A subscriber to a Fund, when paying his subscription, whether his subscriptions to the Fund are recovered by deduction from bills or paid in cash, must specify the number of his account or of his policy, as the case may be, and give all necessary particulars, and when the subscription is paid for the first time, he should further quote the rule or special authority under which the subscription may be received from him.

241. In cases in which the subscription is a percentage on the rate of pay, the subscriber, if in foreign service under the new rules in force from the 1st of January 1922, should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the old rules which were in force prior to the 1st of January 1922, the subscription should be calculated upon "assumed pay" in the case of foreign service of the first kind and upon "actual sanctioned salary" in the case of foreign service of the second kind.

242. When a subscriber to any Fund whose subscriptions are realised by deduction from bills is transferred to another district, the fact that he is subscribing to the Fund should be certified in his last-pay certificate by noting thereon the amount recoverable monthly and the number of his account or policy.

1. When a subscriber to the Postal Insurance and Life Annuity Fund is transferred to another audit circle, notice of transfer should be given to the Audit Officer concerned and to the Accountant General, Posts and Telegraphs, through the local Accountant General.

243. Advances from the General Provident Fund may be drawn from the treasury in accordance with the rules of the Fund. With this exception, no payment on account of any Fund, whether as a refund of a subscription overpaid or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority of the Accountant General.

1. Payment when authorised will be made only on the personal receipt of the depositor, or when he is absent from India, on that of his duly authorised agent. In the event of his death, payment should be made only to his legal representative.

244. When a subscriber to one of the Service or Provident Funds of Government is about to retire and under the rules of the Fund the money lying at his credit becomes payable on retirement, he should place himself in communication with the Account Officer of the Fund giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Account Officer

being satisfied of the correctness of the date should then ask the Treasury Officer who disburses the subscriber's pay to intimate to him the final payment of fund subscription and when this has been done, should arrange for payment of the amount at credit of the officer.

245. Subscribers to the Postal Insurance and Life Annuity Fund, who have retired from the service and whose pensions are to be paid in India, are allowed the option of deducting their premia or subscriptions from pension bills. The Audit Officer issuing the Pension Payment Order will in such cases note the amount of the monthly deduction on the Pension Payment Order. The insured person, however, will be personally responsible for entering the correct amount to be deducted in his pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the Post Office.

246. A detailed list of the subscriptions realised in cash on behalf of each fund (and in Madras of all subscriptions whether realised in cash or by deduction from pay bills) showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted by the Treasury Officer with the cash account. This list will be a copy of a register maintained in the treasury.

NOTE.—Except in the case of the Bengal and Bombay Uncovenanted Service Family Pension Funds, an important difference with regard to interest is made between subscriptions paid by deduction from pay-bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month. In the certified list of subscriptions, therefore, in Madras, care must be taken to show the two classes in separate money columns, and also to separate the two amounts in crediting the receipt (in the account current with Bengal or Central Revenues as the case may be) for final adjustment to credit of the fund account.

Provident Funds.

247. (*a*) The rules for the General Provident Fund are given in the separate pamphlet issued by the Government of India in the Finance Department.

(*b*) The following Provident Funds which were in existence prior to the opening of the General Provident Fund in 1909, have been closed to future entrants into Government service:—

(1) Police Officers' Provident Fund.

(2) Forest Officers' Provident Fund.

(3) Civil Veterinary Department Officers' Provident Fund.

(4) Northern India Salt Revenue Officers' Provident Fund.

(5) Financial Department Officers' Provident Fund.

(6) Opium Department Officers' Provident Fund.

(7) Civil Engineers' Provident Fund.

Indian Civil Service Family Pension Regulations.

248. Subscriptions should be recovered from all European Covenanted Civil Servants, from all non-Europeans admitted to the service in or after the year 1914 and from such other non-Europeans as have been specially permitted to subscribe.

249. *Cancelled.*

250. Donations and disparity fines are payable on marriage; these vary according to age and will be advised by the Accountant General, Central Revenues, on receipt of the intimation of the subscriber's marriage. Donations and disparity fines may be paid in one sum, or in 12 equal monthly instalments. If paid in instalments interest on the unpaid portion will be levied at the rate of 5½ per cent. per annum. The balance of any contribution due at an officer's death will be recovered rateably, without further interest, from the pensions of his widow and orphans in four quarterly instalments.

NOTE.—The Government of India has ruled that a subscriber may pay his donation in fewer instalments than 12 and may also pay a number of instalments together, before they are due. In such cases interest is calculated only on the unpaid balances due.

251. Donations and disparity fines become due from the date of marriage. Interest at the rate of 5½ per cent. per annum is charged on sums which have not been paid within one month from the date on which they become due.

Bombay Uncovenanted Service Family Pension Fund.

252. The following classes of persons, not being members of the Indian Civil Service, or of the Army, and not being subscribers to the Bengal Uncovenanted Service Family Pension Fund, or the Bengal and Madras Service Family Pension Fund, may become subscribers to the Bombay Fund:—

(*i*) All persons in the service of Government employed on civil duties in public offices within the Bombay Presidency without distinction of creed or country and whose service qualifies for pension from Government.

(*ii*) Persons originally of the above class receiving pensions from Government.

(*iii*) Persons employed in departments under the Central Government (such as the Postal and Telegraph Department, the Great Trigonometrical Survey Department, the Public Works Department, the Military Engineers' Service, and the Civil and Military Accounts Departments) whose service qualifies for pensions from Government, whose employment is not restricted to any particular province, but who are liable to serve in any part of India.

(*iv*) Persons employed in Local Fund Offices within the Bombay Presidency, whose service qualifies for pension from the General Revenues.

253. New subscribers are admitted subject to the sanction of the Accountant General, Bombay, and a copy of such sanction is, when accorded, forwarded to the Audit Officer concerned, who will communicate it to the Treasury Officer, or other disbursing officer who is to receive the subscriptions.. Subscriptions may, however, pending the

receipt of such sanction, be received from any person who is not manifestly excluded from subscribing by the terms of Article 252. If the sanction is not received within three months from the commencement of the subscription, a report should be made by the Treasury Officer to the Audit Officer, who will send it on to the Accountant General, Bombay, if necessary.

General Family Pension Fund, Hindu Family Annuity Fund and Bengal Christian Family Pension Fund.

254. It must be distinctly understood that Government exercises no supervision over the management of these funds and is in no way responsible for their solvency.

*National Health Insurance Contributions.

255. The National Health Insurance contribution of 4½*d.* per week per man is payable by the Indian Government on behalf of all British soldiers employed in India and an annual payment is made by the India Office at 19*s.* 6*d.* per head, on the basis of the average monthly strength of British soldiers in India. The total amount paid by the India Office is charged in the Home accounts to Military services. The contribution in respect of soldiers employed extra regimentally in departments other than the Military Department is credited in India to the Military Department as described in the following Articles.

NOTE.—The term "British soldiers" includes warrant and non-commissioned officers and men employed extra regimentally in Civil or Military Department in India.

256. The officer who draws the pay of a British soldier employed extra regimentally should attach a statement to the pay bill showing the name of the contributor, the period for which the contribution should be adjusted, and the amount of the contribution.

257. The amount of contribution should be calculated as follows:—

4½*d.* multiplied by the number of Mondays in each month. When pay is drawn for any portion of a week (commencing Monday) the contribution is to be adjusted in full. No contribution is adjustable for any week (commencing Monday) for which no pay is drawn.

258. The Account Officer concerned will adjust the contributions for the month to the credit of the nearest Controller of Military Accounts by debit to the department in which the soldier is employed. Sterling amounts of the contribution will be converted into Indian Currency at the market rate of exchange on the first of the month following that to which the contribution relates, based on the Calcutta Banks' selling rates for demand drafts on London as notified weekly by the Controller of the Currency.

* The general rules of this chapter do not apply to these contributions.

National Health and Unemployment Insurance Stamps.

259. A small stock of National Health Insurance Stamps as well as of Unemployment Insurance Stamps will be maintained at the Shipping Master's Office, Bombay, Central Stamps Depôt, Karachi, the treasuries at Aden and at Calcutta and the local Stamp Depôt at Rangoon for sale to the Masters of the British vessels trading abroad and touching at these Ports.

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APPENDIX I.

[See Chap. 3, Art. 4.]

Model** Form of Bond of Indemnity for drawing Leave Salaries, etc.

THIS Indenture made between Banker and Army Agent carrying on business as a Banker and Army Agent under the style or firm of of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as aforesaid have been in the habit of receiving from the Accountant General payment of the sums from time to time payable to their customers by way of pay, pension or allowances under one or more of the several services or funds specified in the schedule annexed hereto upon production at the time of each such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums the Government of India has agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said has agreed to enter into the Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said Agreement and in consideration of the premises he the said hereby† Covenants with the Secretary of State for India in Council that so long as the production of the certificates hereinbefore referred to shall be dispensed with the said firm of will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pension or allowances as are hereinbefore referred to communicate the date of such death to the Accountant General for the time being and further that the said firm will immediately after the expiration of the said period of seven days repay and refund to the Secretary of State for India in Council for the time being so much of any moneys which may have been received from the Accountant General for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension or allowances to which such customer was entitled up to the date of his decease and further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners the surviving or continuing partners or partner shall forthwith communicate such change and the names or name of any new partner or partners to the Accountant General for the time being. Provided lastly and it is hereby agreed and declared that the expressions "the firm of " and "the said firm" shall signify and extend to as well the said as also any other person or persons who may for the time being constitute the said firm. In witness whereof the said has hereunto set his hand and seal the day and year first above written.

The schedule above referred to—

Indian Navy Retired Pay. Indian Marine Furlough and Retired Pay. Bengal Pilot Service Furlough and Retired Pay. Military Furlough Pay, Bengal, Madras, Bombay. Military Retired Pay, Bengal, Madras, Bombay, including Temporary half pay.

Military Fund, commonly called Lord Clive's Fund, only so far as officers are concerned, Bengal, Madras and Bombay. Medical Retiring Funds Annuities. Covenanted and Uncovenanted Civil Service Absentee Allowances, Bengal, Madras, Bombay. Covenanted and Uncovenanted Civil Service Pension Allowances, Bengal, Madras, Bombay. Civil Service Fund Annuities, Bengal, Madras, Bombay. Miscellaneous Pay and Pensions (chargeable to Indian Revenues).

** In this firm there is only one partner; if there are more, the necessary alterations should be made.

† If there are two partners, the words "jointly and severally" should be inserted here.

APPENDIX 2.

[See Arts. 44—46.]

PART I.

Extracts from the Indian Income-tax Act, 1922 (XI of 1922), with supplementary notes and instructions.

Short title, Extent and Commencement.

1. (1) This Act may be called the Indian Income-tax Act, 1922.

(2) It extends to the whole of British India, including British Baluchistan, the Sonthal Parganas, and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established, in the exercise of the powers of the Governor General in Council in that behalf, and to all other servants of His Majesty in those Dominions.

NOTE 1.—The Act applies in Indian States to all persons in the service of Government, whatever their nationality. It applies in Indian States to persons in the service of a local authority established in the exercise of the powers of the Governor General in Council only if they are British subjects or servants of Government lent to the local authority.

NOTE 2.—The pay and allowances of Government officers serving outside British India are not liable to income-tax unless they are drawn or otherwise received in British India. (See section 40 of the Act.)

NOTE 3.—Frontier Agency tracts and ceded areas are included in the term "dominions of Princes and Chiefs in India in alliance with His Majesty."

Definitions.

2. (2) "Assessee" means a person by whom income-tax is payable.

(7) "Income-tax Officer" means a person appointed to be an Income-tax Officer under section 5.

(9) "Person" includes a Hindu undivided family.

(10) "Prescribed" means prescribed by rules made under this Act.

(11) "Previous year" means

(a) the twelve months ending on the 31st day of March next preceding the year for which assessment is to be made.

(15) "Total income" means total amount of income, profits and gains from all sources to which this Act applies computed in the manner laid down in section 16.

CHAPTER I.

CHARGE OF INCOME-TAX.

Charge of Income-tax.

3. When any Act of the Indian Legislature enacts that income-tax shall be charged for any year at any rate or rates applicable to the total income of an assessee, tax at that rate or those rates shall be charged for that year in accordance with and subject to the provision of this Act in respect of all income, profits and gains of the previous year of every individual.

Application of Act.

4. (1) Save as hereinafter provided this Act shall apply to all income, profits or gains, from whatever source derived accruing or arising or received in British India or deemed under the provisions of this Act to accrue or arise or to be received in British India.

(3) This Act shall not apply to the following classes of income:—

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be applicable.

(v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(vi) Any special allowance, benefits or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

NOTE 1.—Two conditions have to be fulfilled before the exemption specified in this clause can apply. The expenses incurred by the employé must be wholly and necessarily incurred in the performance of his duties as an employé and the allowances or perquisites must have been granted by the employer with the set purpose of meeting the extra expense thus caused to the employé, and that extra expense only. It is thus a question of fact in each case whether a house-rent allowance or the value of rent-free quarters is exempt from the tax, but the following examples will serve to indicate the lines on which the decision should be made:—

(a) A currency officer is granted rent-free quarters in his currency office. Even though his residence in that office is necessary for the proper performance of his duties, he will be liable to the tax on the value of his rent-free quarters, since he would in any case have had to provide himself with a residence, and the perquisite does not therefore meet expenses wholly incurred in the performance of the duties of an office or employment of profit.

(b) A Government office has its headquarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministerial establishment house-rent allowances or rent-free quarters in the place to which it proceeds with the specific object of providing for the maintenance of a second and, from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowance or the value of rent-free quarters will be exempt from income-tax.

In all cases where rent-free houses form part of the perquisites of an employé, the cash value of such a house to the occupier should, in no case, be deemed to be more than 10 per cent. of the salary of the employé.

NOTE 2.—Travelling allowance, tentage allowance, horse allowance, sumptuary allowance, fall under this exemption.

(vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation, or occupation, which are of a casual or non-recurring nature, or are not by way of addition to the remuneration of an employé.

NOTE 1.—Whether a bonus granted to a Government servant is liable to income-tax has to be determined with reference to this clause.

NOTE 2.—A compassionate gratuity granted to the family of a deserving Government servant left in indigent circumstances falls under this exemption.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

CHAPTER II.

INCOME-TAX AUTHORITIES.

5. (1) There shall be the following classes of Income-tax authorities for the purposes of this Act, namely:—

(a) Central Board of Revenue.

(b) Commissioners of Income-tax.

(c) Assistant Commissioners of Income-tax.

(d) Income-tax Officers.

APPENDIX 2.

CHAPTER III.

TAXABLE INCOME.

Salaries.

7. (*1*) The tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government or a local authority:

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

(*2*) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council.

NOTE 1.—Rewards for passing language examinations are not taxable unless, by the conditions of his employment, the assessee is compelled to pass the examination. Where they are taxable, they are taxable as salaries and tax should be deducted at source.

In regard to examiners' fees, if the conduct of the examination is part of the assessee's duties, the position is the same as in regard to rewards for passing an examination. Even if it cannot be said that the assessee is under any obligation to do the work for which the fees are paid, the fees will be liable to tax if the work done can be regarded as incidental to the exercise of the assessee's profession, occupation or vocation, but in the latter case they should be taxed as "income from other sources."

NOTE 2.—Except as under the provisos to this section of the Act or in accordance with any notification issued by the Governor General under section 60 of the Act no part of a consolidated pay is exempt. Exchange Compensation Allowance is subject to the tax and also special pay except in so far as any portion of that pay falls under the exemption given by section 4 (*3*) (*vi*).

NOTE 3.—Advances of pay, and other advances made by Government to its officers are not chargeable to income-tax, and no allowance is admissible in respect of sums deducted from salary in repayment of such advances.

NOTE 4.—A portion of a salary withheld under the orders of a Court is liable to income-tax.

Interest on Securities.

8. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or of a local Government or on debentures or other securities for money issued by or on behalf of local authority or a company:

Provided that no income-tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free:

Provided further that the income-tax payable on the interest receivable on any security of a local Government issued income-tax free shall be payable by that local Government.

NOTE.—Interest receivable on any security issued or declared to be income-tax free is taken into account under section 16 (*1*) of the Act in determining the total income of an assessee for the purpose of deciding whether he is liable to income-tax and also for determining the rate at which he shall pay income-tax on his other income.

Exemption in the case of life insurances.

15. (*1*) The tax shall not be payable by an assessee in respect of any sums paid by him to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife or as a contribution to any provident fund to which the Provident Funds Act, 1897, applies, or to any provident fund which complies with the provisions of the Provident Insurance Societies Act, 1912, or has been exempted from the provisions of that Act.

(*3*) The aggregate of any sums exempted under this section shall not together with any sums exempted under the proviso to sub-section (*1*) of section 7 exceed one-sixth of the total income of the assessee.

NOTE 1.—These exclusions may be made at the time of the payment of "Salaries." It is not the duty of the Audit officer or the Head of an office who makes the deductions from the pay of the Government servants to see that the allowances claimed do not exceed one-sixth of the income of the assessee. This should be done by the Income-tax Officer on receipt of the annual returns prescribed in section 21.

NOTE 2.—Sums refunded on account of amounts temporarily withdrawn from Provident Funds or on account of interests thereon cannot be excluded.

NOTE 3.—An abatement of income-tax on a life insurance premium may be allowed (1) whenever salary is drawn in the official year within which the premium is paid or (2) whenever the premium in respect of which the abatement is claimed has been paid within 6 calendar months ending with the close of the month for which the salary is drawn.

NOTE 4.—If a life insurance premium is payable in sterling the amount to be excluded from the gross salary, etc., is the actual cost of remittance as stated by the assessee, or if the assessee is unable to state such actual cost the equivalent in rupees of the sterling payment calculated at the official rate of exchange prevailing at the time when the premium payment is made.

NOTE 5.—(*a*) A claim to reduction in the amount of salary, pension or annuity liable to assessment, on account of payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary), must be supported either—

(1) by the original receipt of the Insurance Company or Fund;

(2) where the claim is made by a servant of the Government or of a local authority, by a copy of the original receipt presented along with the original to the officer who pays the salary, and attested by that officer who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments; or

(3) by a duplicate receipt or certificate of payment given by the Insurance Company or Family Pension Fund provided a certificate is given that the original receipt is lost or is not forthcoming.

(*b*) In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office whence it will be returned, if desired, as soon as the fact of payment is admitted in due course of audit.

(*c*) Where the Income-tax Officer is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudications.

Exemptions and exclusions in determining the total income.

16. (*1*) In computing the total income of an assessee sums exempted under the proviso to sub-section (*1*) of section 7, the proviso to section 8, and section 15, shall be included.

Reduction of tax when margin above a certain limit is small.

17. When owing to the fact that the total income of an assessee has reached or exceeded a certain limit, he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely:—

(*a*) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(*b*) the amount by which his total income exceeds that sum.

CHAPTER IV.

DEDUCTIONS AND ASSESSMENTS.

Payment by deduction at source.

18. (*1*) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads:—

(*i*) "Salaries," and

(*ii*) "Interest on securities."

(*2*) Any person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate applicable to the estimated income of the assessee under this head:

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

NOTE 1.—A person responsible for paying salaries is not bound by law to deduct at the time of payment of salary income-tax on the value of rent-free quarters enjoyed by the person drawing the salary. The Income-tax Officer is therefore responsible both for the assessment and for the collection of tax on the value of rent-free quarters, though this particular source of income is included under the head "Salaries." There is however no objection to the person disbursing a salary deducting tax on account of the value of rent-free quarters enjoyed by the assessee should the latter request him to do so.

NOTE 2.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(*2A*) Notwithstanding anything hereinbefore contained for the purpose of making the deduction under sub-section (*2*), there shall be included in the amount payable any income chargeable under the head " Salaries " which is payable to the assessee out of India by or on behalf of Government, and the value in rupees of such income shall be calculated at the prescribed rate of exchange.

(*3*) The person responsible for paying any income chargeable under the head " Interest on securities " shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate.

NOTE.—Under instructions issued by the Central Board of Revenue the owner of a promissory note, bearer bond, stock certificate, debenture or other security of the Government of India can, if he satisfies the Income-tax Officer that he is entitled to exemption from tax or liable to the tax at less than one anna and six pies in the rupee, obtain from him a certificate authorising the person paying the interest on the securities to make no deduction of tax or to deduct tax at a lower rate than the maximum. On the production of such a certificate, the person responsible for paying the interest shall make the deduction at the rate stated therein and not at the maximum rate. Such certificates remain in force until cancelled by the Income-tax Officer and do not require to be renewed annually.

When any exemption is allowed or a lower rate is [redacted] the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced and note the fact in the column " Deduction of income-tax " in the Register of Payments, Form 14 of the Government Securities Manual.

(*4*) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(*5*) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax on behalf of the person from whose income the deduction was made, or of the owner of the security as the case may be, and credit shall be given to him therefor, in the assessment, if any, made for the following year under this Act:

Provided that, if such person or such owner obtains in accordance with the provisions of this Act a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(*6*) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Central Board of Revenue directs.

NOTE 1.—The amount deducted from the interest payable on any security of the Government of India shall be paid to the credit of the Government on the same day as the payment of interest is made.

NOTE 2.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected.

(*7*) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(*8*) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

(*9*) Every person deducting income-tax in accordance with the provisions of sub-section (*3*) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

Payment in other cases.

19. In the case of income chargeable under any other heads than those mentioned in sub-section (*1*) of section 18, and any case where income-tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

Annual returns.

21. The prescribed person in the case of every Government Office and the principal officer or the prescribed person in the case of every local authority shall prepare, and within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer, in the prescribed form, a return in writing showing—

(*a*) the name and, so far as it is known, the address of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority.....any income chargeable under the head " Salaries " of such amount as may be prescribed;

(*b*) the amount of the income so received by each such person and the time or times at which the same was paid;

(*c*) the amount deducted in respect of income-tax from the income of such person.

NOTE.—The list of the prescribed persons and the form of the return is given in Rules 15—17 of the Indian Income-Tax Rules, 1922 (*vide* Part II of this Appendix).

Return of income.

22. (*2*) In the case of any person other than a company whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax Officer shall serve a notice upon him requiring him to furnish, within such period, not being less than thirty days, as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(*3*) If any person has not furnished a return within the time allowed by or under.....sub-section (*2*), or having furnished a return discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

Income escaping assessment.

34. If for any reason income, profits or gains chargeable to income-tax has escaped assessment in any year, or has been assessed at too low a rate, the Income-tax Officer may, at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains.....a notice, containing all or any of the requirements which may be included in a notice under sub-section (*2*) of section 22, and may proceed to assess or re-assess such income, profits or gains, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section:

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains not escaped assessment or full assessment as the case may be.

Tax to be calculated to nearest anna.

36. In the determination of the amount of tax or of a refund payable under this Act, fractions of an anna less than six pies shall be disregarded and fractions of an anna equal to or exceeding six pies shall be regarded as one anna.

CHAPTER V.

LIABILITY IN SPECIAL CASES.

Guardians, trustees and agents.

40. In the case of any * * * agent of any person * * * residing out of British India (hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Act, the tax shall be levied upon and recoverable from such * * agent * * * * in like manner and to the same amount as it would be leviable upon, and recoverable from any such beneficiary if * * * * resident in British India, and in direct receipt of such income, profits or grains, and all the provisions of this Act shall apply accordingly.

CHAPTER VI.

RECOVERY OF TAX AND PENALTIES.

46. (*5*) If any assessee is in receipt of any income chargeable under the head "Salaries" the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee, and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of the Government of India, or as the Central Board of Revenue directs.

CHAPTER VII.

REFUNDS.

Refunds.

48. (*3*) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18, satisfies the Income-tax Officer that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year, he shall be entitled to a refund on the amount of interest or salary from which such deduction has been made calculated at the difference between those rates.

NOTE.—The necessity for a refund under this section may be avoided by the procedure described in the note under section 18 (*3*) above.

CHAPTER [redacted]

MISCELLANEOUS.

Power to make rules.

59. (*1*) The Central Board of Revenue may, subject to the control of the Governor General in Council, make rules for carrying out the purposes of this Act, and for the ascertainment and determination of any class of income. Such rules may be made for the whole of British India or for such part thereof as may be specified.

Power to make exemptions, etc.

60. The Governor General in Council may, by notification in the Gazette of India, make an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons.

Exemptions.—In addition to the exemptions mentioned in section 4 (*3*), the following further exemptions have been made by the Governor [redacted] in Council in exercise of the powers conferred by section 60 of the Act.

"The following classes of income shall be exempt from the tax payable under the said Act and they shall not be taken into account in determining the total income of an assessee for the purposes of the said Act:—

(1) The official allowance which an Agent of a Prince or State in India, who has been duly accredited to represent the Prince or State for political purposes in any place within the limits of British India, receives as such Agent in British India from the Prince or State; and the Official salaries and fees received in India by Foreign Consuls, Representatives and Consular employés from their Governments.

(The latter portion of this exemption applies only to *foreign* consuls, representatives and their foreign employés; and as regards them it applies only to salaries and fees received from their Governments and not to any other income, profits or gains, accruing or arising to them or received by them in British India. The exemption does not apply to residents in India who are employed as consuls or representatives of foreign powers or as employés of foreign consuls.)

(2) The salary and allowances paid by a State in India during the period of deputation to any person deputed by the State for training in British India.

(3) Scholarships granted to meet the cost of education.

(4) Such portion of the income of a member of His Majesty's Forces or of His Majesty's Indian Forces as is compulsorily deducted from his salary by the orders, or with the approval of Government for payment to a regimental mess or band fund.

(5) The allowances attached to—

The Victoria Cross.

The Military Cross.

The Order of British India.

The Indian Order of Merit.

(6) The interest on Government securities held by Ruling Chiefs and Princes of India, as the property of their States, in the special non-transferable form of Government promissory notes.

(7) The yield of Post Office Cash Certificates.

(8) The interest on deposits in the Post Office Savings Bank.

(9) The income derived by a university or other educational institution existing solely for educational purposes and not for purposes of profits, from fees and other receipts of a similar character.

(10) The salary of His Majesty's Trade Commissioners in India.

(11) The gratuities which are granted to officers and others in respect of wounds or injuries received either in action or in the performance of military duty otherwise than in action.

(12) The gratuities which are granted to the widows, children or other relatives of officers and others who are killed in action or suffer violent death due directly or indirectly to war service, or are killed or die of injuries sustained in flying duty or while being carried on duty in air craft under proper authority, or die within seven years from wounds or injuries so received.

(13) Gratuities which are granted by the Railway Board or under general orders issued by the Railway Board to employés on their retirement or discharge from service or, in the event of their death while in service, to their widows or children or other members of their families.

(14) Extraordinary gratuities which are granted by Government or by Railway Administrations to Government or railway servants (or to their widows, children or other representatives, as the case may be) who are injured or killed in the execution of their duties or who suffer injury or death owing to devotion to duty.

(15) The allowance or salary paid in the United Kingdom to officers on leave or duty in that country whether such allowance or salary is paid in sterling in the United Kingdom or by means of negotiable rupee drafts on a bank in India.

(16) The leave allowance or salary drawn from any Colonial Treasury by an officer on leave or duty in the Colony.

(17) The pensions of officers drawn from any Colonial Treasury or paid in the United Kingdom, whether such pensions are paid in sterling or by means of negotiable rupee drafts on a bank in India.

NOTE.—This exemption does not apply to pensions paid to persons residing out of India from Family Pension Funds established in India and the accounts of which are maintained on a rupee basis.

(18) The interest on Mysore Durbar Securities.

(19) Pensions granted to members of His Majesty's Naval, Military or Air Forces in respect of wounds or injuries received in action or in the performance of naval, military or air force duty otherwise than in action.

(20) Pensions granted to members of His Majesty's Naval, Military or Air Forces who have been invalided for naval, military or air force service on account of bodily disability attributable to or aggravated by such service.

(21) Retiring gratuities with increments thereto granted under the Rules framed by the Secretary of State in Council in pursuance of the Royal Warrant, dated the 25th April 1922.

(22) Value of rations issued in kind, or money allowances paid in lieu thereof, to any officer or soldier in His Majesty's Military or Air Forces, British or Indian, or in the Auxiliary Force, India, or in the Indian Territorial Force.

The following class of income shall be exempt from the tax payable under the said Act, but it shall be taken into account in determining the total income of an assessee for the purposes of the said Act:—

The interest on Government securities purchased through the Post Office and held in the custody of the Accountant General, Posts and Telegraphs.

In addition to the above the following remission has also been made under section 28 of the Co-operative Societies Act, 1912, viz., "The Governor General in Council is pleased to remit the income-tax payable in respect of the profits of any co-operative society for the time being registered under that Act, or of the dividends or other payments received by the members for any such society on account of profits." It is to be particularly noted that under this latter notification Co-operative Societies are liable to pay income-tax on the income derived by them from interest on securities and that Co-operative Societies are not exempt from super-tax, but are liable to pay super-tax on the whole of their profits.

Apart from the particular cases of Co-operative Societies and of Government securities purchased through the Post Office and held in the custody of the Accountant General, Posts and Telegraphs, the income or portions of incomes exempted under section 4 of the Act and under section 60 of the Act referred to above, are not only subject to income-tax or super-tax, but they are also not to be taken into account in determining the rate of tax on other income: they are excluded from consideration altogether.

PART II.

Extract from the Indian Income-Tax Rules, 1922.

In exercise of the powers conferred by section 59 of the Indian Income-Tax Act, 1922 (XI of 1922), the Central Board of Revenue has made the following rules, namely:—

11A. The prescribed rate of exchange for the calculation of the value in rupees of any income chargeable under the head "salaries" which is payable to the Assessee out of India by or on behalf of Government shall be the rate notified by the Controller of the Currency from time to time in respect of the recovery of contributions to the Indian Civil Service Fund.

15. The returns for Government officers under section 21 of the Act shall be prepared and submitted to the Income-Tax Officer by:—

(*a*) Civil Audit Officers for all gazeted officers and others who draw their pay from audit offices on separate bills; and also for all pensioners who draw their pensions from audit offices.

(*b*) Treasury officers for all gazetted officers and others who draw their pay from treasuries on separate bills; and also for all pensioners who draw their pensions from treasuries.

(*c*) Heads of Civil or Military offices for all non-gazetted officers whose pay is drawn on establishment bills.

(*d*) Forest disbursing officers and Public Works Department disbursing officers in cases where direct payment from treasury is not made for themselves and their establishments.

(*e*) Head postmasters for themselves and their establishments; Heads of telegraph offices (other than combined post and telegraph offices) for themselves and their establishments; superintendents of telegraphs for themselves and their establishments.

(*f*) Controllers of Military Accounts (including Divisional Military Supply, Marine, Field and War Controllers) for all gazetted Military officers under their audit.

(*g*) Disbursing officers in the Military Works Department for themselves and their establishments.

(*h*) Chief Examiners of Accounts or Chief Auditors of Railways concerned for all railway employés under their audit.

APPENDIX 2.

NOTE.—In cases where a special salary circle has been constituted, the annual return need not be submitted except in the case where details regarding salaries between the limits of Rs. 133½ and Rs. 166½ per mensem are not contained in the special monthly schedule.

16. The minimum income under the head "salaries" referred to in section 21 (*a*), shall be Rs. 1,600 per annum.

17. The return to be delivered to the Income-tax Officer under section 21 of the Act shall be in the following form:—

Serial number.	Name of person.	Postal address of residence.	Appointment or nature of employment.	Total amount of salary, wages, annuity or pension paid during the year ending on 31st March 19 .	Amount of gratuity, fees, commissions, perquisites (including rent-free quarters) or profits in lieu of or in addition to salary or wages.	Total of columns 5 and 6.	Deductions—section 7(1) proviso, section 15.	Net amount chargeable.	Amount of tax payable.	Reduction under section 17.	Amount of tax deducted.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13

I certify that the above statement contains a complete list of the total amounts paid by————to all persons who were receiving income on the 31st day of March 19 at the rate of Rs. 1,600 per annum, or have received during the year ended on that day not less than Rs. 1,600, in respect of salary, wages, annuity, pension, gratuity, fees, commission, perquisites, or profits in lieu of or in addition to salary or wages, and that all the particulars stated are correct.

Signature of person by whom the return is delivered.

PART III.

Extract from the Indian Finance Act (XII of 1922).

Income-tax and super-tax.

7. (*1*) Income-tax for the year beginning on the first day of April 1922 shall be charged at the rates specified in Part I of the Third Schedule.

(*3*) For the purposes of the Third Schedule "total income" means total income as defined in clause (15) of section 2 of the Indian Income-Tax Act, 1922.

SCHEDULE III.

[See Section 7.]

Part I.

RATES OF INCOME-TAX.	RATE.
A. In the case of every individual, every unregistered firm and every undivided Hindu family:—	
(1) When the total income is less than Rs. 2,000.	*Nil.*
(2) When the total income is Rs. 2,000 or upwards but is less than Rs. 5,000.	Five pies in the rupee.
(3) When the total income is Rs. 5,000 or upwards but is less than Rs. 10,000.	[illegible]ies in the rupee.
(4) When the total income is Rs. 10,000 or upwards but is less than Rs. 20,000.	Nine pies in the rupee.
(5) When the total income is Rs. 20,000 or upwards but is less than Rs. 30,000.	One anna in the rupee.
(6) When the total income is Rs. 30,000 or upwards but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7) When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B. In the case of every company and every registered firm, whatever its total income.	One anna and six pies in the rupee.

PART IV.

Extract from the rules Income-Tax Refunds.

1. All refunds will be granted on the special income-tax form of refund.

2. Each order for refund of income-tax contains the following certificates:—

(i) Certified that with reference to the assessment record of No. for the year a refund of Rs. is due to .

(ii) Certified that the income-tax concerning which this refund is given has been credited in the treasury.

(iii) Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

* * * * * * *

The whole onus of granting a refund is on the income-tax officer alone and it will be a part of the duties of inspecting officers, and not of the Accounts Department, to see that the rules have been properly observed.

3. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month of the date of issue will be written and not indicated by a figure.

4. The books of refund vouchers will remain in the personal custody of the income-tax officer who will intimate to the treasury officer the book which he is using. In the case of special circles dealing with salary cases the number of the

book brought into use will be notified to the Accountant General who will publish it in the *Gazette*.

* * * * * * *

7. A refund voucher will ordinarily be made payable only in the treasury of a district in the circle in which it is issued. But if for particular reasons the voucher has to be sent to another district the treasury officer of the district where the voucher is made payable will be informed by the income-tax officer. In the case of special circles dealing with salary cases the voucher can be cashed in any district which falls within the area in the circle.

8. The encashment of refund vouchers issued as payable in a district within an income-tax circle will be verified by treasury officers at fixed intervals of not more than one month as may be arranged with income-tax officers. Where a voucher is issued as payable in a district other than that comprised in the circle the fact of payment will be notified to the income-tax officer by the treasury officer.

9. Where a refund is paid by money-order the income-tax officer will show the amount found to be due for refund in the first certificate of the voucher, but will pass for payment a sum representing the amount due for refund *plus* the amount of money-order commission. For instance, if the refund were for a sum of Rs. 25, the entry in item 4 of the refund voucher would be " Passed for payment of Rs. 25 annas four (Rs. 25-4-0), that is, Rs. 25 as above *plus* Re. 0-4-0 money-order commission." The voucher will be sent to the treasury officer with the money-order form filled up and with a request for the issue of a money-order in the ordinary course. The appropriate details will be entered in the counterfoil of the refund voucher. The sum passed for payment will be shown by the treasury officer under the head " refunds " in the treasury accounts. The money-order receipt issued by the Post Office will be forwarded by the treasury officer to the income-tax officer who will attach it to the counterfoil of the refund voucher.

10. If a refund is due to an assessee who is not resident in India he must make his own arrangement to receive it in India.

11. When a duplicate voucher is asked for because the period of the original voucher has expired the original should be cancelled by the income-tax officer and attached to its counterfoil. A new voucher will then be issued, necessary cross references being entered in the counterfoils of both vouchers.

12. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the income-tax officer has satisfied himself that it has not been cashed and has stopped payment of it at the treasury on which it was issued.

13. In the special salary circles, when a refund is due to a person in receipt of salary which is being taxed at the source, the income-tax officer may, if convenient to the assessee, *e.g.*, in the case of railway servants in recipt of small pay who have no banking account, grant the refund, by authorising short payments of the tax due on the next salary or pay bill or bills. Where this procedure is adopted the fact of the deduction should be noted in the monthly invoice of income-tax deductions.

APPENDIX 3.

DELETED.

APPENDIX 4.

Rules for the Supply of Articles for the Public Service.

PREAMBLE.

The policy of the Government of India is to make their purchases of stores for the public service in such a way as to encourage the industries of the country, so far as is consistent with economy and efficiency. In pursuance of this policy the following rules are prescribed, with the sanction of the Secretary of State, for the supply of articles for the public service. These rules, which are subject to any instructions regarding specific articles which have been or may be made by the Government of India with the sanction of the Secretary of State from time to time (*e.g.*, those relating to the supply of stationery and printing stores for the public service), supersede all previous orders which are not explicitly continued.

The rules are applicable to the Government of India and to provinces other than Governors' Provinces.

RULE 1.—*Articles manufactured in India from Indian materials.*

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India should, in preference to articles not manufactured in India or wholly or partly manufactured in India from imported materials, be purchased locally, provided that the quality is sufficiently good for the purpose, and the price reasonable.

NOTE.—Although a strict comparison of prices is not enjoined by this rule, it is essential in the interests of economy that the purchasing officer should take into consideration, so far as may be possible, the price at which articles of similar quality not manufactured or produced in India can be purchased at the time.

RULE 2.—*Articles manufactured in India from imported materials.*

Articles wholly or partly manufactured in India from imported materials should also be purchased in India in preference to articles not manufactured in India, provided that the quality is sufficiently good and the price not unfavourable.

RULE 3.—*Articles which are not manufactured in India.*

Articles which are not manufactured in India should be obtained by indent upon the Store Department, London, except in the following cases:—

(*a*) When the articles are already in India at the time of order or are already on their way out, and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the Store Department, London, and the cost of the supply does not exceed the limits prescribed in Rule 11. When the total value of the articles required is trifling it is generally desirable to purchase them locally.

(*b*) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm subject to the following conditions:—

(i) That the firm is approved by the Chief Controller of Stores, Indian Stores Department, and is included in the list* of firms so approved.

(ii) That the materials are subject to the current specifications and tests prescribed by the Government of India.

(*c*) Plant and machinery and component parts thereof may be purchased from branches† established in India of manufacturing firms borne on the list

* The list of firms referred to in this rule is maintained by the Chief Controller of Stores.

† Branches may be held to cover approved technical agents of manufacturers who do not merely act as selling agents but are also in a position to render the same kind of technical assistance in India as actual branches of the firms.

of the Chief Controller of Stores, Indian Stores Department, provided that the following conditions are observed:—

(i) That the purchase is made by the Chief Controller of Stores, Indian Stores Department, or by a highly qualified engineer directly responsible to the Government of India for the order so placed.

(ii) That the plant and machinery are of standard patterns such as are ordinarily manufactured by the firm, and have actually been so manufactured.

(iii) That the branch firm entertains a staff of expert mechanics capable, when so required, of erecting and repairing the plant and machinery which it supplies.

(iv) That the actual price of the articles (exclusive of any expenditure representing cost of erection) is as low as that at which articles of the same make can be supplied by the Store Department, London.

(v) That when test or inspection of the plant or machinery during manufacture or before shipment is necessary or desirable arrangements are made for such test and inspection to be carried out by the India Store Department, London.

NOTE 1.—It should clearly be understood by indenting officers that this rule is subject to the preference which should be given undr Rules 1 and 2 to articles of Indian manufacture.

NOTE 2.—Application for inclusion in the lists mentioned in this rule should be made to the Chief Controller of Stores, Indian Stores Department, direct by the firm with a full statement of the reasons which in its opinion justify such inclusion.

RULE 4.—*Articles which should be purchased in India.*

The following articles, whether manufactured or produced in India or not, should be purchased in India provided that they comply with the current specifications, are of the requisite quality, and can be obtained at a not unfavourable price:—

(a) Those of a perishable nature.

(b) Explosives.

(c) Block tin.

(d) Wines and spirits and bottled beer for the use of Government hospitals in India.

(e) Kerosine oil.

(f) Plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants of not more than 25 kilowatt capacity, which involve the provision of generators and cables for distribution, provided they comply with the current specifications and tests prescribed by the Government of India.

(g) Australian timber.

(h) Australian copper.

(i) Italian marble.

(j) British Columbian timber.

(k) Plant and materials for small gas installations, the cost of which does not exceed Rs. 15,000.

(l) Cheap articles of common use required in small quantities only.

(m) African and Australian coal.

(n) Lubricating and fuel oil.

(o) Such other classes of articles, that can be obtained more economically in the local market or that cannot conveniently be purchased through the agency of the London Store Department, as may from time to time be prescribed by the Government of India.

RULE 5.—*Special purchases in India.*

In case of emergency, or when inconvenience to the public service would be caused by waiting to obtain an article from England through the India Store Department London, or when, owing to the greater promptitude of supply, an economy can be effected by purchasing in India article which, under the foregoing

rules, should be obtained through that Department, the purchase may be made in India, subject to the limits prescribed in Rule 11, provided that the articles are in India at the time of order or are already on their way out. In such cases, if the value of the articles exceeds Rs. 1,500, the sanctioning officer should place on record the reasons which make the local purchase desirable. This record shall be available for the inspection of the Examiner of Accounts or the supervising officer, when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in the rules is to be deemed to prohibit the purchase of stores by one department or railway from another.

RULE 7.—*Method of obtaining stores not purchased in India.*

All articles which, under the foregoing rules, are not to be bought in India, should ordinarily be obtained by indent on the India Store Department, London, except those the purchase of which outside India is specially authorised by these rules. Such purchase is at present permissible in the case of the following articles:—

(i) Seeds.

(ii) Cinchona bark.

(iii) Articles for experimental or research purposes required by officers approved by the Government of India from time to time. A list of the officers thus approved is given in the Annexure.

(iv) Excise instruments and apparatus required by Excise Departments for experimental or research purposes.

(v) China glass, cultery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.

(vi) Australian timber.

(vii) British Columbian timber.

(viii) Such articles as Superintendents of Vaccine depôts may require for the preparation of vaccine lymph (*e.g.*, lanoline and glycerine).

(ix) Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard description usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Store Depôts.

(x) Articles required for Viceregal residences in special and urgent cases.

NOTE.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

RULE 8.—*Method of comparing prices.*

In all cases in which the selection of source of supply depends upon comparison of prices the procedure to be adopted for such a comparison is as follows:—

(i) A reference should be made to Home prices notified continually by the India Store Department, London, to the Chief Controller of Stores, Indian Stores Department, or as otherwise ascertained, and freight should be added at the current rates paid by the India Store Department, London, together with such charges for interest, insurance, and freight brokerage as may be declared from time to time by the Chief Controller of Stores.

(ii) In cases of important contracts, the prices ruling in the English Market should be ascertained by telegraphic reference to the India Store Department, London.

(iii) In cases where the necessary information as to Home prices is not available the purchase in India shall be subject to the condition that the price is reasonable.

(iv) In order to arrive at the market value at an Indian port of the article imported from England the following charges shall be included:—

(a) Landing, wharfage, and port charges.

(b) Customs duty as shown in the tariff to be applicable to the article in question, to be calculated on its cost *plus* the additional charges mentioned in the earlier part of this rule

(v) The cost of carriage to site from port or place of manufacture, as the case may be, shall be taken into account.

RULE 9.—*Tests.*

Any articles purchased in India which should be tested are liable to the specifications laid down from time to time by competent authority, with the approval of the Government of India, and should be required to pass the tests prescribed for such articles.

RULE 10.—*Firms from which iron and steel may be bought in India.*

Important iron and steel work, if purchased in India, should only be obtained from firms, approved by the Chief Controller of Stores, Indian Stores Department, and entered in a schedule* as corrected from time to time by that officer.

NOTE 1.—By "important iron or steel work" are meant articles of iron or steel which form important components of the project in hand, *e.g.*, bridge girders and roof trusses, built up in the firm's workshops and supplied ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm's workshops to suit the indenting officer's requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specifications.

NOTE 2.—For the procedure to be followed by firms desiring to be included in the list mentioned in this rule see note 2 to Rule 3.

RULE 11.—*Financial limits on powers of officers to make puchases in India.*

A Department's or an officer's financial powers in the matter of the purchase of stores ordinarily extend to the limits to which it or he is empowered to enter into contracts; but in the case of purchase made in India under rule 3 (*a*) and rule 5, the limits up to which power to purchase any one article or any number of similar articles purchased at one time extends are as follows:—

In respect of rules 3 (a) and 5.

(a) Civil Departments.

	Rs.
(*i*) Departments of the Government of India other than the Railway Department (Railway Board) and the Department of Industries and Labour, Public Works Branch	1,000
(*ii*) Heads of Departments, Commissioners of Divisions and other officers of or above the rank of Collector whom the Local Government may select	500
(*iii*) Other officers authorised to incur expenditure	100
(*iv*) The President, Forest Research Institute, Dehra Dun	2,000
(*v*) Surveyor General of India	Full powers.
(*vi*) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa	,,
(*vii*) Director-General of Observatories	,,
(*viii*) Director-General, Posts and Telegraphs	,,
(*ix*) Political Resident, Persian Gulf	,,
(*x*) Chief Commissioner, Andaman and Nicobar Islands	,,
(*xi*) Mint Masters	,,
(*xii*) Local Government	,,

NOTE.—In respect of purchases made for foreign purposes the Foreign and Political Department has full powers.

(b) Public Works Department.

	Rs.
(*i*) Executive or Assistant Engineer holding charge of a Division	1,000
(*ii*) Superintending Engineer or Superintendent of Works	5,000
(*iii*) Local Government and Department of Industries and Labour, Public Works Branch	Full powers.

* The schedule referred to in this rule is maintained by the Chief Controller of Stores.

(c) *Railway Department.*

	Rs.
(i) Executive or Assistant Engineer holding charge of a Division on a line under construction or survey .	1,000
(ii) Engineer-in-Chief holding charge of a line under construction or survey	5,000
(iii) Agent of an open line	10,000
(iv) Railway Board	Full powers.

NOTE.—Agents of open lines may delegate to their Engineers-in-Chief, Executive Engineers, or Assistant Engineers holding charge of a Division such power of purchase as they deem fit up to the limits specified for lines under construction, and to their Controllers of Stores up to the limits specified for Executive Engineers.

(d) *Army Department.*

	Rs.
(i) Engineer-in-Chief, Army Headquarters . . .	Full powers.
(iA) Master General of Supply	"
(ii) Air Officer Commanding, Royal Air Force in India .	30,000
(iii) Chief Engineer; General Officers Commanding-in-Chief, Commands	15,000
(iv) Commanding Royal Engineer; District Commanders and Director General, Indian Medical Service .	10,000
(v) Officer Commanding, Independent Brigade Area; Director of Ordnance Factories; Director, Royal Indian Marine; Director of Remounts and Director of Farms	5,000
(vi) Officers Commanding Brigades or Brigade Areas, Garrison Engineers (subject to authorisation by the Chief Engineer)	2,000
(vii) Indian Army Service Corps, Officer on Special Duty in Kashmir	1,000
(viii) Chief of the General Staff; Adjutant General in India; Quartermaster-General in India; Master General of Supply; Director, Medical Services; Military Accountant General; Controllers of Military Accounts and Deputy Assistant Directors of Remounts, Commands	500
(ix) Assistant Controller of Dairy Farms; Officers Commanding Stations; Superintendent, Ordnance Factory; Officer-in-charge, Military Food Laboratory, Kasauli; Inspectors (Ordnance Department); Proof and Experimental Officer, Balasore (Ordnance Department); Officer-in-charge, Medical Store Depôt; Commandant, Indian Staff College, Quetta; Commandant, Prince of Wales' Royal Indian Military College, Dehra Dun; Assistant Controller of Grass Farms; Officer Commanding a Wing, Royal Air Force; Officer Commanding, Aircraft Depôt, Royal Air Force and Officer Commanding Aircraft Park, Royal Air Force	400
(x) Military Secretary, Army Headquarters . . .	250
(xi) Chief Ordnance Officer; Chief Inspector of General Stores; Officer Commanding Central Mechnical Transport Stores Depôt, Chaklala; District Remount Officer, and Superintendent, Remount Depôt	200
(xii) Officer Commanding a unit; Senior Medical Officer, Indian Medical Service, of a Station; Recruiting Officer for Gurkhas, Gorakhpur; Assistant Inspectors (with the exception of the Assistant Inspector in charge of General Stores), Ordnance Department and Officer Commanding a Squadron Royal Air Force	40
(xiii) Officers (ordnance or departmental) in charge of depôts	20

(e) *Indian Stores Department.*

	Rs.
(i) Chief Controller of Stores	Full powers.
(ii) Metallurgical Inspector	1,000
(iii) Superintendent, Government Test House	1,000

NOTE 1.—The financial limits imposed under this rule in respect of purchases made under rules 3 (a) and 5, do not apply to the purchase of articles required on mobilisation or during the continuance of military operations.

NOTE 2.—These powers are subject to the rules of the Budget system. No sanction may be given which will involve expenditure from the budget grant of any future year. The powers extend to each sanction, whether against Army Military Works or Marine funds. In the case of the Ordnance, Medical Stores, and Remount Departments, the Divisional, Brigade and Station Commanders are not competent financial authorities.

NOTE 3.—The Government of India are authorised to modify this list and the monetary limits hereby prescribed at their discretion.

RULE 12.—*Power to sanction departures from the rules.*

The Government of India have power to sanction departures from the rules in cases in which departure is in the public interest, subject to a report to the Secretary of State if the expenditure exceeds Rs. 50,000 in any single case. Applications for sanction in such cases should be made to the Government of India in the Department of Industries and Labour.

ANNEXURE.

List of Departments and officers referred to in rule (7) (iii), serving directly under the Government of India or in Provinces other than Governors' Provinces, who are authorised to obtain direct from manufacturers or dealers in England or in any other foreign country such articles as they may require for experimental or research purposes.

Superintendents of X-ray Institutes.
Chemical Examiners.
Superintendents of Vaccine Depôts.
Principals of Medical Colleges.
Superintendents of Medical Schools.
Director of Bacteriological, Pathological or Research Laboratories, including officers in charge of Divisional and Brigade Laboratories.
Principals of Arts Colleges.
Principals of Technical and Industrial Institutes.
Directors of Industries.
Directors of Public Health.
Principals of Training Colleges.
Surveyor-General of India.
Inspector-General of Forests.
Director-General of Observatories.
Director of the Botanical Survey.
Agricultural Adviser to the Government of India and Director, Agricultural Research Institute, Pusa.
Director and First Bacteriologist, Imperial Bacteriological Laboratory, Muktesar.
Imperial Agricultural Chemist.
Imperial Mycologist.
Imperial Entomologist.
Imperial Economic Botanist.
Imperial Agricultural Bacteriologist.
Imperial Agriculturist.
Physiological Chemist.

Imperial Dairy Expert.
Director General of Archæology.
Director of Agriculture.
President, Forest Research Institute and College.
Director, Geological Survey of India.
Railway Board.
Directors of Public Instruction.
Director of the Zoological Survey of India.
Metallurgical Inspector.
Superintendent, Government Test House.
Commissioner, Northern India Salt Revenue.
Master General of Supply.
Director of Ordnance Factories.
Director of Artillery.
Archæological Chemist in India.
Government Examiner of Questioned Documents.
Director-General, Posts and Telegraphs.
Officer-in-charge, Military Food Laboratory, Kasauli.

APPENDIX 5.

[See Chap. 6, Art. 107.]

Miscellaneous Rulings relating to Contingent Charges.

NOTE.—The financial and administrative restrictions in the orders in this Appendix are not binding on the local Government of a Governor's province so far as provincial expenditure is concerned.

1. *Churches.*—Rules regarding supply of articles to churches are contained in the Ecclesiastical Rules, published by the Education Department of the Government of India.

2. *Commission to Banks.*—Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the local Government who before sanctioning such special arrangements should satisfy themselves by reference to the Deputy Controller of the Currency having jurisdiction in the matter of remittance arrangements that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

3. *Construction and Repairs.*—(*a*) Expenditure on construction and repairs executed by Civil Officers can be treated as contingent expenditure of the department incurring it and classified as Construction (petty) and Repairs only when it does not exceed Rs. 2,500 in amount. When it exceeds that sum, it should be treated as works expenditure of the department vested with the administrative control of the expenditure. See also item 6 (*a*) of Schedule II of the Devolution Rules.

(*b*) These orders do not refer to the Forest and Salt Departments. Expenditure on works and repairs carried out by departmental officers is treated as contingent charges in the Salt Department and as works expenditure (A-VII—Communications and Buildings) in the Forest Department, irrespective of the limit of ₹2,500 in either case. But if the execution of the works and repairs is entrusted to the agency of the Public Works Department, the outlay should be treated as Public Works Expenditure.

4. *Electrical Installations.*—(*a*) All works and repairs in connection with Sanitary, Water-supply and Electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the local Government. The rules relating to the provision of these installations in Government buildings occupied as private residences are laid down in paragraphs 328—330 of the Public Works Department Code.

(*b*) As a general exception to this rule the Posts and Telegraphs Department is authorised to execute works and repairs in connection with Electrical installations in Post Office and Telegraph buildings.

(*c*) In the case of installations to the buildings used or intended for non-commercial departments the department carrying out the work will bear the cost.

(*d*) In all cases the Department carrying out the work will bear the cost.

NOTE.—The term "Electric Installation" includes bells and similar installations, only when they form part of the main installation, *i.e.*, if they are worked through transformers or lamps off a lighting circuit, but not when they derive energy from small primary batteries.

5. *Fixtures and their repairs.*—Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.

6. *Hot-weather establishment.*—Hot-weather establishment and fittings are a Government charge, subject to the control of the local Government. The Inspector-General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director-General of Observatories exercise the powers of a local Government for the purpose of this rule. The Auditor General and the Controller of the Currency are authorised to allow remuneration to punkha pullers in Civil Account and Currency offices.

respectively at the rates sanctioned by the local Government for their employés. The Director, Central Research Institute, also exercises the powers of a local Government in this respect on the understanding that hot-weather establishments are only to be allowed to officers of the Institute when they are employed in places where such establishments are allowed by local Governments to Provincial Officers and that the rates paid are not to exceed the rates sanctioned by local Governments for those places. The Chief Inspector of Mines in India, Dhanbad, exercises the powers of a local Government in this respect on the understanding that the rates paid to the hot-weather establishment do not exceed the rates sanctioned by the Government of Bihar and Orissa for such establishments at Dhanbad.

7. *Jail Supplies and Police Clothing.*—Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up the same bills with the ordinary office and other contingencies of these departments.

8. † *Liveries and Warm Clothing.—I. Central.*—(*a*) Liveries to messengers on the Viceroy's staff, in the Political and Postal Departments and in the office of the Superintendent, Viceregal Estates, are supplied under special rules.

(*b*) Provision for clothing and other articles for menials employed in the Government of India Secretariat offices and their subordinate and attached offices located at Simla and Delhi (including the Auditor General's office) is regulated by the rules prescribed in Government of India, Home Department, Office Memoranda No. F 1183-Public, dated 5th October, 1923, No. F. 291-24-Public, dated 18th October, 1924, and No. F. 291-24-Public, dated 18th December 1924, as amended from time to time. The scale provided therein is exclusive of the charges on account of tassels, kamarbands and cross belts but it does not include railway freight on cloth, etc., for liveries, which may be met in addition to the prescribed scale from the contingent grant.

(*c*) Other offices should be brought under the rule issued by the local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the local Government which should state the rules issued by it.

NOTE.—All Accountants General and the Comptroller, Assam, are authorised to sanction the rates for liveries to jemadars and peons in their office or offices subordinate to them but these rates are in no case to exceed those sanctioned by the local Government of the territory in which the office is situated.

(*d*) Subject to any special orders by competent authority, of which clause (*b*) is to be regarded as one, an inferior servant who is attached to an establishment located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year.

NOTE.—Warm clothing may be supplied under orders of the local Government to watchmen, guards and other menials located in the plains.

(*e*) Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.

(*f*) The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

(*g*) Charges for clothing and other articles for supply to menials should be supported by a certificate to the effect that the incumbents of the appointments held by the menials for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc., charged for). Full details as to the number of clothing or other articles and the rate at which paid for, should also be stated in the bill.

II. *Provincial.*—(*h*) Liveries may be supplied under rules issued by the local Government, which rules should (1) name the offices, the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed.

† The belt and badge ordinarily worn by peons are not included in the term "livery."

(*i*) Warm clothing may be supplied under the rules of the local Government to watchmen, guards, and other menial servants requiring it.

(*j*) The rule as regards the submission of certificate and details in clause (*g*) above also applies in the case of (Provincial) liveries and warm clothing.

9. *Locks (Chubb's).*—The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent.

NOTE.—With reference to Rule 1 of the Stores Rules, Appendix 4, this clause is not to be read as implying that imported locks must necessarily be obtained in preference to suitable locks of high quality manufactured in India.

10. *Motor Cars.*—Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public expense, will be borne by the Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car:—

(*i*) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than R50 or are not connected with the prescribed periodical overhauling: Provided that if a new component costing more than R15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge of Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

(*ii*) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

11. *Police Clothing.*—See 7. *Jail Supplies and Police Clothing.*

12. *Postal and Telegram Charges.*—I. *Postal charges.*—(*a*) Payments for Postal Commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless in any case, the Head of the Account considers it necessary to require the sanction of the local Government.

(*b*) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps required for letters or other articles to be sent to Foreign countries other than British possessions.* Receipts from the Treasury Officer will not be necessary for the service postage stamps supplied under the procedure laid down in clauses I and III of Article 98. In other cases receipts for expenditure incurred in the purchase of service postage stamps should be obtained upon a printed form filled up by the treasury clerks and signed by the Treasury Officer.

(*c*) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

II. *Telegram charges.*—(*d*) Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices except in the case of telegrams sent from railway stations on the Bengal-Dooars Railway, in which case payment will be made in cash.

(*e*) If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will then state the value of the telegram, but will not bear on it the word "State." The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

(*f*) State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible:—

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the "ordinary" class.

(3) Messages should be classed as "express" only—

(a) in cases of great emergency,

(b) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.

(*g*) Books of telegram forms required for official use may be obtained free of charge from the Manager, Government of India Central Publication Branch, Calcutta, under sanction given by local Governments or Heads of Departments.

(*h*) If a Government official asks for repetition of a telegram received by him in his official capacity he shall not be required to pay any transmission charge in the first instance. If however the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

13. *Publications.*—I. *Official.*—(*a*) Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Central or Provincial Revenues, only under instructions from the Departments of the Government of India, local Governments or officer to whom the power to purchase books, newspapers and other publications has been delegated. A list of the officers to whom this power has been delegated should be furnished to the officers in charge of the Government Book Depôts where such publications are stocked, in order that they may be in a position to know whether an officer applying for an official publication has or has not been authorised to obtain it. In such cases, no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Exception 1.—Post and Telegraph Guide and the Government Telegraph Gazette and Public and State Abbreviated Addresses should be obtained from the Post Office and Telegraph Department respectively on cash payment by officials and others requiring them.

Exception 2.—Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(*b*) Official publications† (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by local Governments requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the address of the Assistant Under Secretary of State for India; the revenues (Central or Provincial) to which the cost is chargeable, the head of account or grant to which it is debitable, being specified in the requisition.

†The following are not to be considered official publications:—
Acts of Parliament (except Military Acts, which the Secretary of State will supply):—
London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

(*c*) Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

(*d*) Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

(*e*) It is left to the local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

II. *Non-official.*—(*a*) Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate.

(*b*) In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, local Governments and Departments of the Government of India are authorised to delegate to such heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

(*c*) The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

(*d*) Books for the Education Department should be obtained under the present rules and usage of the several local Governments concerned.

(*e*) Judicial Officers may purchase books suitable for a Law Library, within their Budget allotment without obtaining previous sanction of Government.

(*f*) The several Departments of the Government of India, the local Governments (except the Governments of Madras and Bombay), all heads of Departments, and all Officers to whom the power to purchase books and newspapers or other publications has been delegated under the terms of the Resolution No. 4465—4498-37, dated the 29th May 1907, as modified by Resolution No. 6802—6848-63, dated the 20th July 1908, should make their own arrangements direct with Agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them.

(*g*) The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure.

(*h*) Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the account officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

(*i*) These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor-General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

14. *Recurring Charges—Small monthly payments for supplying drinking water and for dusting offices, etc.*—(*a*) Local Governments may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices, or for acting as night durwans, in addition to their own duties, provided that—

(1) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;

(2) the allowance will not count for leave salary or pension;

(3) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of R2 a month in any one case; and the head of the office must in sanctioning any such payment record his reasons therefor, and must satisfy himself—

(*i*) that the work to be done is really necessary;

(*ii*) that it is outside the regular duties of a menial on the permanent establishment; and

(*iii*) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

(*b*) Annual statements of payments thus made should be submitted to the local Governments for scrutiny.

(*c*) The Departments of the Government of India exercise the powers of a local Government for the purpose of this rule.

15. *Rent.*—(*a*) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

(*b*) *This rule does not authorise payments or adjustments between departments.*

(*c*) The responsibility for the recovery of rents from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department but in exceptional cases where the cost of a building has been treated as a Civil Charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE 1.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of R144 per annum in each case subject to the condition specified above. Departments of the Government of India may delegate similar powers to the Heads of Departments under them. Heads of Departments possess in addition to these powers power to sanction house rent for ordinary office accommodation referred to in Article 100.

16. *Repairs.*—See 3. *Construction and Repairs.*

17. *Sanitary Installations.*—See 4. *Electrical Installations.*

18. *Rubber Stamps.*—See 21. *Stationery and Rubber Stamps.*

19. *Scales (Country).*—Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

20. *Section-writing and copying.*—(*a*) No charge may be made for section-writing, *i.e.*, for copying manuscript by piece work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(*b*) No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments, including in this term Collectors, and District Magistrates and District and Sessions Judges, may be empowered by local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

21. *Stationery and Rubber Stamps.*—Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the local Government.

NOTE.—Local Governments are authorised to delegate to any of their subordinate officers, whom they may select, the power to sanction petty purchases of stationery and rubber stamps, up to a limit of R20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

Charges for country stationery and carriage of stationery in the larger offices, as for instance district offices, come under a separate major head "Stationery and Printing" and should be drawn on a separate bill.

22. *Taxes, Municipal and Cantonment.*—(*a*) Municipal taxes on a Government building other than military are paid by the Department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings steps should be taken to insure that the payments are not made after the buildings cease to be so occupied.

(*b*) Such taxes on military buildings are charged to the grant for military works. In any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, the taxes in respect of buildings occupied by military department should be debited to military estimates, those for buildings occupied by commercial civil departments should be charged to the departments concerned, while those pertaining to buildings occupied by more than one non-commercial civil departments may be charged to 47.—Miscellaneous.

(*c*) Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Executive Engineer concerned either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Govenrment buildings the assessment should be certified to by the departmental officers concerned.

(*d*) The rules relating to the payment and incidence of Municipal taxes on Government buildings are contained in paragraphs 311 and 312 of the Public Works Department Code, reproduced below:—

311. Municipal taxes on Public Works buildings other than military [*see* Army Regulations, India, Volume XII (Edition 1914), paragraph 121] buildings or buildings occupied as residences, are payable by the department occupying them and are debitable to that department. In the case of buildings occupied as residences such taxes should be paid, subject to Note 1 below, by the tenant during the term of his occupancy if this is the local rule or custom even though he be entitled to quarters rent-free. If by local rule or custom the tax is chargeable to the owner it will be payable by Government and will be ordinarily adjusted as part of the cost of maintenance [*see* paragraph 325, Rule I (*e*) (*ii*)]. The responsibility for the acceptance of the assessment rests with the Executive Engineer in charge of the building; and, on the Executive Engineer recording his acceptance, the payment will be arranged for by the department concerned. If the assessment appears unduly high, proceedings should be taken to obtain redress under the ordinary Municipal Law, and recourse should not ordinarily be had to the special provisions of Act XI of 1881. No municipal taxes are leviable on public buildings situated in cantonments. In any case in which a lump sum is paid as tax for all Government buildings, or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department. *See* also paragraph 22 of Appendix 5 to the Civil Account Code, Volume I.

NOTE 1.—(*a*) Taxes which are levied by local rule or custom on the owner are to be borne by Government as part of the rent. Thus, if the building is occupied by an officer who pays rent for the same, the amount due from him for rent *plus* owner's taxes is limited to 10 per cent. of his salary. If the building is occupied by an officer rent-free, no part of the owner's taxes is recovered from him.

(*b*) As regards taxes which by local rule or custom are recoverable from tenants and may thus be considered as service taxes, the following rules apply:—

(*i*) Such taxes must be paid by a Government servant occupying a Government building without payment of rent.

(*ii*) The local Government has full power to grant exemption from such taxes (whether the amount is based on the rental or on the actual amount of service rendered) to officers on salaries not exceeding R150 per mensem.

(*iii*) In the case of officers on salaries exceeding R150 per mensem who by reason of the nature of their duties occupy more expensive residences than they would if they were left to make their own arrangements, the local Government may reduce the amount of taxes based in the rental value of the house and ordinarily leviable by local rule or custom on the tenant and recoverable from the occupant to an amount which would be payable on a rental equal to 10 per cent. of the salary of the officer. If owing to changes of officers there is likely to be difficulty in recovery, the local Government may fix a lump sum for recovery in the case of each residence based on the above general principles. But charges which are levied not on the basis of rental, but as payment for a definite amount of service rendered, *e.g.*, the quantity of water or electric light supplied, must be paid in full by officers on salaries exceeding R150.

(*c*) In cases in which the amount of tax payable to the municipality in respect of a building has to be borne partly by the Government officer occupying the building and partly by Government the tax will be paid in full by Government in the first instance and the amount payable by the officer will be recovered from him by Government.

NOTE 2.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, *e.g.*, when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

312. In the case of buildings occupied by Heads of local Governments where it is specially decided that municipal rates and taxes are to be paid by Government and not by the Head of the Government from his private purse or contract grant, arrangements should be made by the Public Works Department for the payment of such taxes.

(e) Payment of taxes by Government departments to local funds may be made in cash or by book transfer as may be decided by the Accountant General in consultation with the local Government.

23. *Telegram Charges.*—See 12. *Postal and Telegram Charges.*

24. *Typewriters.*—(a) Officers under the administrative control of the Central Government (including Minor Administrations) should obtain Typewriters, Copying machines and duplicators, through the Controller of Printing, Stationery and Stamps, with the previous sanction of a competent authority (*vide* list in Appendix G to the Rules for the supply of Stationery Stores).

NOTE.—A list of approved typewriters, etc., is given in the Stationery Office Price List and the sanctioning authority may authorise the supply of any of these types.

(b) In the case of officers entitled to free issues of stationery the bill for typewriters, etc., will be paid by the Controller, and in the case of officers who obtain stationery on payment (*vide* Appendix B to the Rules referred to above) the bill will be forwarded with the supply to the indenting officer for payment to the suppliers.

(c) Typewriters, duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller who will arrange for the necessary repairs, the cost of which will be paid direct by the officer concerned. No machine can be rejected as worn out or unfit for use until it has been condemned by the Controller, who, if he finds it in such a condition as to render further repairs unprofitable, may issue a new typewriter in place of the one returned.

25. *Water-Supply Installations.*—See 4. *Electrical Installations.*

26. *Printing and binding.*—Officers subordinate to the Government of India the cost of whose printing and binding work does not ordinarily exceed R50 a year should have such work done locally at private presses and charge it to their appropriations for contingencies provided that expenditure on any single item does not exceed R20, and that the total expenditure for the whole year does not exceed R50. These limitations will not, however, affect officers who have separate special appropriations under 'Contingencies' for printing, binding and publishing done through private agency.

* APPENDIX 6.

[See Chap. 6, Art. 110.]

Inter-departmental Trasfers.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

I.—For the purposes of inter-department payments, the Departments of Government are divided into service departments and commercial departments, according to the following principles:—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (*a*) are inseparable from, and form part of, the idea of Government, or (*b*) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of service rendered: *e.g.*—

(*a*) Administration of Justice, Jails and Convict Settlements, Police, Civil Works, Military Works, Army.

(*b*) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration: *e.g.*—

Forests, Posts and Telegraphs, Railways, Irrigation, Navigation, Embankment and Drainage Works, Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments.

NOTE 2.—The Public Works Department should not charge other Departments of Government rent for temporary occupation by such departments of land acquired for Irrigation, Navigation, Embankment and Drainage Works for which Capital and Revenue Accounts are kept.

IV.—Service depratments are not allowed to make charges against other service departments for services which fall within the class of duties for which they are constituted (*see* rule VI). Services rendered or supplies made to commercial departments and to Government Commrecial undertakings should however be charged for.

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance Department, Resolution No. 517, dated 26th January 1872), and to the Forest and Marine Departments at Port Blair. No charge is, however, made in the case of works undertaken by the Public Works Department at Port Blair, which are treated as jail works.

2. Expenditure by the Public Works Department on buildings of commercial departments is chargeable to the grant of those departments. Similarly, the expenditure in the Public Works Department in connection with building works which have been entrusted to the administration of a non-commercial department using or requiring them should be charged to the grant of the department concerned. Where, however, the works, the administration of which is not transferred from the Public Works Department, are by mutual agreement executed by another department on behalf of the Public Works Department, the charges in connection with them are debitable to the Public Works Grant. See also Rule 3 of Appendix 5.

3. The Army Department should, in respect of inter-departmental transactions, charge and be charged for services to and from other departments, unless the resulting accounting and book keeping will clearly lead to undesirable and expensive complications. In cases where it is considered that such complications are likely to arise, a decision to depart from the general principle should not be taken by the administrative authorities without consulting the audit officer concerned. The reasons for such a departure should invariably be recorded in full.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed: *e.g.*—

Supply of stationery and printed forms to Railways or the Posts and Telegraphs.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department: *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage), Government Commercial undertakings.

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department: *e.g.*—

Workshops of a department, Agent for Government Consignments (services for Civil Department), Mathematical Instrument Factory, Supply and Transport (employed on pety services), Dockyards, Arsenals.

NOTE.—Types and other printing materials and all stores supplied by the Central Press, Calcutta, either from its workshop or by local purchase, to other presses, Provincial or Central, or to the Deputy Controller in charge, Paper Currency, should be charged for, the valuation in the case of articles manufactured at the workshop being taken at the approximate cost of production without any margin for profit. The Accountant General, Central Revenues, will make the necessary adjustments in the case of the presses under his audit, and for the Paper Currency Office, Calcutta; and in other cases will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII.—(*a*) A regularly organized store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply: *e.g.*—

Medical Stores to Civil Departments and stores issued by the Army to other departments.

NOTE.—Public Works Department Stores referred to in paragraph 487 (*f*) of the Public Works Account Code should always be charged for.

(*b*) In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—A public department cannot be *assessed* to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

X.—All payments of amounts due by one Public Department or another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department.

NOTE 1.—The cost of stationery and printed form supplied to State Railways (including lines under survey or construction) is payable in cash.

NOTE 2.—The cost of stationery supplied to the Railway Department (Railway Board) from the Central Stationery Stores, Calcutta, and of all printing work executed for it at the Government of India presses will be adjusted by book debit. The amounts will be shown as deduct entries under the head "46 Stationery and Printing—Central", the entries being prepared by the Controller, Printing, Stationery and Stamps in communication with the Accountant General, Central Revenues, and the Railway Department.

APPENDIX 7.

[See Chap. 7, Art. 116.]

† *Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894 (Finance Department Resolution No. 2209-A., dated 10th May 1895—As modified by Finance Department No. 3469-A., dated 12th August 1896, No. 4166-A., dated 21st September 1897, No. 1605-A., dated 3rd April 1900 and No. 289-A., dated 19th March 1914).*

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

*2. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works officers, the expenditure being accounted for under the rules in the Public Works Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any charge in the apportionment of the officer's award by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

*6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be

† In these rules, the term Public Works includes Railways and Military Works unless there be something repugnant in the subject or context.

allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works expenditure, and when the persons interested under the award ultimately claim payment the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of [illegible]y payments if the payees do not appear on the day fixed for payment and do not apply for a ref[illegible]ce to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order:—

(*i*) No sums exceeding R50 in each separate case may be paid by money order.

(*ii*) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(*iii*) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on :" sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(*iv*) For th[illegible]rds "paid in my presence $\frac{\text{by cash}}{\text{by cheque}}$" in Form [illegible]he words "paid by money order" shall be substituted.

The Accountant General will accept in the case of a compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

NOTE 2.—In Bombay also orders of a kind somewhat similar to those in the Punjab have been issued by the local Government with the approval of the Government of India.

NOTE 3.—The Government of India have sanctioned the introduction in the Madras Presidency also of the practice of remitting by money order amounts of less than R50 awarded as compensation in land acquisition cases.

NOTE 4.—The restrictions on the spending powers of local Governments contained in the orders in previous notes do not apply to the local Government of a Governor's province so far as provincial expenditure is concerned.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

*8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure after the reference to the Civil Court had been made by himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

*12. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

*13. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words " Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ " " Pay "; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15. Whether the payment is made by a special officer or by the Collector (or other Civil officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Form C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

*16. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward a copy of the completed statements in Forms A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General. See also Articles 586 to 588 of the Audit Code.

*18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department, the procedure will also be the same, the Account Officer who will audit the payments being substituted for the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Deputy Controller of the Currency concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Deputy Controller of the Currency will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance† on such dates and in such instalments as the local Government may direct, further payment of Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

† These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—"Deposits for work done for Public bodies or individuals," while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with Rule 8.

A

NO. AND DATE OF STATEMENT _____

DATE OF AWARD _____

Name of work for which land has been acquired _____.

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____, page _____.

Statement showing compensation awarded by _____ *under Section* _____ *Act I of 1894 to all the persons interested in the plot of land situated in the village of* _____ *in estate,* _____ *No.* _____ *on the Revenue Roll of the District of* _____, *Pergunnah* _____.

1	2	3	4	5	6	7	8	9†		10†	
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	REMARKS.	NUMBER AND DATE OF VOUCHER.		DATE ON WHICH POSSESSION OF THE LAND WAS HANDED OVER TO THE DEPARTMENTAL AUTHORITIES FOR WHOM IT IS ACQUIRED.	
								No.	Date.	Date.	Reference to the report stating the date.
			R a. p.	*R a. p.*	*R a. p.*						

† To be filled up in the Accountant General's Office.

NOTE 1.—Each award statement should be confined to the lands to be taken under one declaration—*i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

NOTE 2.—Regarding column 7, see Note to Statement AA.

AA

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. _____ *dated* _____.

Name of work for which land has been acquired _____.

No. and date of declaration in _____ *Gazette, viz.*, No. _____, dated _____, page _____.

1	2	3			
		Particulars of Amount entered in column 6 of the Award Statement.			
		a	b	c	d
Serial No. in the Statement of Award under section 11 of the Act.	Name of person to whom payment is made under the award.	Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited.
		R a. p.	*R a. p.*	*R a. p.*	*R a. p.*

Note.—In noting these particulars in the Award Statement it may be sufficient to enter the letter a, b, c or d, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c or d in this statement.

B

No. and date of Statement_____.

Name of work for which land has been acquired_____.

No. and date of declaration in_____ *Gazette, viz.*, No._____, dated_____, page_____.

Statement showing the amount of compensation awarded by the Court of _____, *under Section 26 of Act I of 1894.*

1	2	3	4	5	6	7	8
Serial No. in the Statement of Award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		R a. p.	*R a. p.*	*R a. p.*	*R a. p.*		

C

No. of Vouchers ——— Dated ——— 19 .

Name of work for which the land has been acquired ——— .

No. and date of declaration in ——— *Gazette*, *viz.*, No. ———, dated ——— .

Serial No. ——— in Award Statement No. ——— , dated ——— .

Name of payee ——— .

I ——— of ——— .

pergunnah ——— , zillah ——— ,

do hereby acknowledge to have received † Rs. ——— Rupees** ——— only.

——— on account of cost of land taken up by Government, ——— annas ——— .

as detailed on reverse.

Paid in my presence by cheque / in cash to ——— , resident of ——— village ——— , Station ——— , District ——— , the sum of ——— , pergunnah ——— .

Signature of Payee ——— .

Locality ——— .

† In figures. ** In words

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

C

No. of Vouchers ——— Dated ——— 19 .

Name of work for which the land has been acquired ——— .

No. and date of declaration in ——— *Gazette*, *viz.*, No. ———, dated ——— .

Serial No. ——— in Award Statement No. ——— , dated ——— .

Name of payee ——— .

I ——— of ——— .

pergunnah ——— , zillah ——— ,

do hereby acknowledge to have received † Rs. ——— Rupees** ——— only.

——— on account of cost of land taken up by Government, ——— annas ——— .

as detailed on reverse.

Paid in my presence by cheque / in cash to ——— , resident of ——— village ——— , Station ——— , District ——— , the sum of ——— , pergunnah ——— .

Signature of Payee ——— .

Locality ——— .

† In figures. ** In words

NOTE.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____.

*Land*_____, *Bigha*_____, *Cotta*,_____ *Chuttack*.

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*.

DETAILS OF LAND, ETC., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____.

*Land*_____, *Bigha*_____, *Cotta*,_____ *Chuttack*.

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*.

CC.

Consolidated voucher for payment made during ——— *19* , *in accordance with Award Statement No.* ———,
dated ———, *on account of land acquired for* ——— *in the district of* ———,
Tahsil ———, *Mauza* ———.

1	2	3	4	5
Serial No. in Award Statement.	Name of payee.	Area of land.	Amount paid.	Signature of the payee and date of payment.
			R *p.*	
	TOTAL .			

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of rupees* ——— annas* ——— pies* ——— only.

* In words.

Dated the ——— *19* .

Signature of Officer.

D.

Name of work for which land has been acquired———

To the Judge of the Court at———.

The sum of R———on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R a. p.	
	Total .			

Treasury. on the paid by cheque No

Land Acquisition Officer.

Dated———19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired———

To the Judge of the Court at———.

The sum of R———on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R a. p.	
	Total .			

Treasury. on the paid by cheque No

Land Acquisition Officer.

Dated———19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired———

To the Judge of the Court at———.

The sum of R———on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31(2) of Act I of 1894:—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks.
		Acres.	R a. p.	
	Total .			

Treasury. on the paid by cheque No

Land Acquisition Officer.

Dated———19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———

To the Officer in charge of———*Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R———on account of compensation for land taken up for the above purpose, payable as detailed below:—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.			REMARKS.
		Acres.	R	a.	p.	
	Paid by cheque No. Dated on the Treasury.					
	TOTAL .					

Dated 19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED———

To the Officer in charge of———*Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R———on account of compensation for land taken up for the above purpose, payable as detailed below:—

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.			REMARKS.
		Acres.	R	a.	p.	
	Paid by cheque No. Dated on the Treasury.					
	TOTAL .					

Dated 19 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX 8.

[See Chap. 9, Art. 159 (h).]

Rules made by the Governor General in Council for the guidance of persons sending patients for anti-rabic treatment and for patients arriving at a Pasteur Institute.

NOTE 1.—The expenditure connected with leave, advance, travelling expenses and maintenance charges, etc., of Government servants under the administrative control of a provincial Government as well as the provincial expenditure connected with the aid given to other persons for anti-rabic treatment is regulated by the rules of the Government concerned.

NOTE 2.—The term 'Pasteur Institute' or 'institute' as used in these rules includes also any Government hospital at which anti-rabic treatment is available. The patients have the option of going to an institute or to any such hospital provided the latter is nearer from his station than the nearest institute.

1. The following rules have been prescribed in regard to the grant of concessions to enable Government servants under the administrative control of the Central Government, and in special cases, indigent persons unconnected with Government service who are not residing in an area administered by a Governor-in-Council who are bitten by a rabid animal, to undergo treatment at a Pasteur Institute:—

(1) A Government servant of the Civil Veterinary Department will be treated as on duty for the purposes of pay, travelling allowance and pension for the periods covered by his journeys to and from the institute and his residence there for treatment, provided that he came into contact with a rabid or suspected animal while actually discharging his official duty.

(2) Any Government servant who has difficulty in finding at once the means to enable him to proceed to an institute and whose substantive pay exceeds Rs. 100 but does not exceed Rs. 500 a month, may be granted an advance sufficient to defray his actual travelling expenses to the institute and back, namely, (*a*) single fare each way by railway of the class by which he is entitled to travel on duty, and (*b*) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the travelling allowance admissible for journeys on duty under ordinary rules. He may also be given an advance of one month's substantive pay and be granted one month's casual leave, or, when the appointment of a substitute is found necessary, one month's extra leave on average pay, which will not be debited to the Government servant's leave account, any leave required in excess being granted under the ordinary rules.

(3) If a Government servant is considered too poor to proceed to an institute at his own expense and if his substantive pay is not more than Rs. 100 a month, he may be granted his actual travelling expenses to the institute and back as defined in rule (2) above and an advance of one month's substantive pay and leave as provided for in that rule. (Government servants of the third and fourth grades, as defined in rule 17 of the Supplementary Rules to Fundamental Rules, may, however, be granted their full actual expenses for journeys by road if this concession is necessary.)

NOTE.—The leave salary of a Government servant in inferior service during the one month's extra leave on average pay granted under this rule is not subject to the usual conditions that there will be no extra expense to Government.

(4) If a Government servant is drawing not more than Rs. 25 a month, he may be granted, in addition to the terms mentioned in rule (3) above, maintenance allowance during treatment as well as during the journey to and from the Pasteur Institute at the rate of daily allowance admissible to his grade under Rule 51 of the Supplementary Rules.

(5) If a Government servant drawing not more than Rs. 100 a month is, by reason of age or other sufficient cause, incapable of travelling alone and, therefore, requires an attendant to accompany him and is unable to pay the expenses, he may be allowed the cost, on account of one attendant, of railway fare, if no railway concession is granted, and other travelling expenses and maintenance allowance at the rate sanctioned for the patient and also wages not exceeding 4 annas a day if the patient is unable to pay the daily expenses of the attendant.

(More than one attendant may be allowed in special cases as, *e.g.*, when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.)

(6) Any Government servant drawing a substantive pay of not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to a Pasteur Institute, be granted an advance not exceeding the actual travelling expenses (as defined in rules (2) and (3), above) of the person bitten to the institute and back *plus* one month's substantive pay. If his substantive pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient.

(7) The advances mentioned in rules (2), (3) and (6) above will be recovered in not less than three, but not more than twelve monthly instalments. In the case of advances granted under rule (6) if a Government servant's pay does not exceed Rs. 50 a month or, if special circumstances exist which warrant the grant of a further concession to a person drawing not more than Rs. 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. In special cases the recovery of the amount advanced for the travelling expenses of a member of family of a Government servant whose substantive pay does not exceed Rs. 50 a month may also be waived.

(8) The above concessions may be sanctioned by Departments of the Government of India and by Chief Commissioners.

* NOTE.—In respect of Government servants under their administrative control, Departments of the Government of India and Chief Commissioners may delegate the powers, in full or in part, to any authority subordinate to them.

(9) The Director of a pasteur institute may, on production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules as a recoverable loan, grant to such a Government servant an advance not exceeding one month's substantive pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his pay in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the local Treasury Officer, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's substantive pay, to a Government servant who has already received an advance of one month's pay before his departure for the institute but has run short of funds while under treatment. Subject to the same conditions of proof and recovery, the Director may also pay as an advance the maintenance and return journey expenses of Government servants drawing not more than Rs. 25 per mensem up to the amount admissible under Rules (3) and (4). Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the institute.

2. Any indigent person unconnected with the public service who is bitten by a rabid animal but is unable to proceed to a pasteur institute at his own expense and who is not assisted from private sources may be granted:—

(*a*) third class fare by rail, if not receiving a railway concession, and actual expenses of journey by road, river or ocean steamer, as the case may be, to the institute and back.

(*b*) maintenance allowance at the following daily rates:—
Europeans and Anglo-Indians Re. 1 during the journey and Rs. 2-8-0 during treatment, Indians 4 annas a day during the journey and 6 annas a day during treatment.

(*c*) the cost on account of one or more attendants as in Rule 1 (5).

* The power to sanction the grant of the concessions laid down in these rules has been delegated to the Auditor General, all Accountants General and the Comptroller, Assam, in respect of Government servants under their administrative control.

These concessions may be sanctioned by any Government servant not below such rank as may be fixed by the Chief Commissioner of the province (except that the maintenance allowance, the return journey charges and the conveyance charges from the station to the institute, if necessary, will be paid by the Director of the institute), subject to any further rules which may be made by the Chief Commissioner.

(*d*) The Director may also make advances to indigent persons who come to the institute paying their own expenses up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the district to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a charge under the head "47—Miscellaneous—Miscellaneous charges for the treatment of patients at the pasteur institute." Otherwise, *i.e.*, if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General under the head specified above.

(*e*) With regard to indigent patients who are sent, for treatment, from the pasteur institute to a Civil or Cantonment General Hospital, the Director will, in the first instance, defray the charges connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in Rules 2 (*d*) and 4 (*b*).

3. An intimation in the form appended to these rules should be sent either with the patient (in a closed cover addressed to the Director of the institute) or with as little delay as possible after the despatch of the patient.

4. Allowances for certified indigents and, when admissible, for their attendants also, will be drawn by the Director of the institute under the following rules:—

(*a*) Conveyance charges from the landing station to the institute may be paid by the Director in exceptional cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied and incapacity of the patient to travel on foot and will be recovered from the local treasury.

(*b*) Maintenance charges for days spent at the institute will be advanced by the Director and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

(*c*) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE 1.—This rule may be amended in respect of any institute by the local Government concerned.
NOTE 2.—These advances will be made from a permanent advance and will be recouped on consolidated bills

APPENDIX 8.

FORM OF INTIMATION.

(*a*) ——————is hereby directed to proceed for anti-rabic treatment to——————and is allowed to take (*b*)——————as his attendant. He is a (*c*)——————. The expenses are debitable to the Central Government.

He has been granted the concessions noted on the reverse.

Nothing
Rs. (as shown on the reverse) for maintenance at the institute and return journey has been advanced to him.

Station——————

Signature——————

(Despatching Officer).

Designation——————

Dated the——————19 .

(*a*) Name of the patient.
(*b*) Name of the attendant (if any sent).
(*c*) 1. Government servant.
2. Member of the family of No. 1.
3. Indigent person.

(REVERSE.)

List of concessions granted to——————sent for anti-rabic treatment.

Advance of one month's substantive pay.
Road journey allowance to the entraining Railway Station
class Railway fare (tickets) to
Third class free tickets from to
class steamer or boat hire R per head from to
Diet *en route* days at per day
Road journey allowance from to
Mileage R
Rickshaw R
Poney hire R
Coolie R

NOTE.—Copies of this form may be obtained gratis at the nearest dispensary or police station.

APPENDIX 8A.

[See Chap. 3, Art. 41.]

Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave.

1. Transfers on duty may be of two kinds:—

(*1*) A Government servant may proceed on duty from one province or circle of audit to another.

(*2*) A Government servant may proceed on duty from one place to another in the same province or circle of audit.

2. In the former case the Government servant should obtain a certificate in the form attached to these rules.

3. If he is employed at the station of the Accountant General or Comptroller of his province, the certificate should be given by that officer.

4. If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General or Comptroller.

5. If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new province.

Exception.—As an exception to Rules 3, 4 and 5 above, the last-pay certificates of non-gazetted Government servants transferred from one province or circle of audit to another, may be given by the head of the office, and need not be countersigned by the Audit Officer concerned, but in the case of transfers out of India, the last-pay certificate should be signed by the Audit Officer.

6. In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form from the officer in charge of the treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

7. A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave salary was last paid.

Last-pay Certificate.

Last-pay certificate of Mr.————————————of the————

————proceeding on————————to————

2. He has been paid up to————————at the following rates:—

Particulars.	*Rate.*
Pay.	
Additional pay for officiating.	
Exchange Compensation Allowance.	
————————	
————————	
Deductions.	
————————	
————————	
————————	

APPENDIX 8A.

3. He made over charge of the office of———— on the————noon of————.

4. Recoveries are to made from the pay of the Government servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

Period.	*Rate.*	*Amount.*
From————to————	at Rs.————a month.	
From————to————	at Rs.————a month.	
From————to————	at Rs.————a month.	

Dated at

————*19* .

Accountant-General.

REVERSE.

Details of recoveries.

Nature of recovery————

Amount Rs.————

To be recovered in————instalments.

Deductions made from leave salary.

From————to————on account of————Rs.————

From————to————on account of————Rs.————

From————to————on account of————Rs.————

APPENDIX 8B.

[See Chap. 9, Art. 159 (i).]

Rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families.

1. In these rules "family" means a Government servant's wife, legitimate children and step-children residing with and wholly dependent upon him.

2. These rules apply only to gazetted Government servants of non-Asiatic domicile holding substantively a permanent post in any of the Civil Departments or in the Military Accounts Department; and to Military Commissioned Officers (including Military Assistant Surgeons with commissioned rank) of non-Asiatic domicile in civil employ.

Provided that, in the case of officers who are entitled to passage pay under Rule 12 of the Superior Civil Services (Revision of Pay and Pension) Rules, 1924, an advance will be admissible only when they have exhausted their benefits under the Passage Pay Regulations. Advances in these cases, if sanctioned after 31st March 1925, will bear interest at 5 per cent. per annum.

3. An advance may be made to a Government servant for the cost of passage by sea from a port in India to a port outside Asia of himself and members of his family and also for the cost of the return voyage. The advance for members of the family will be admissible even though they do not accompany the Government servant on the voyage.

4. The amount of each advance shall not exceed four months' pay of the Government servant or Rs. 6,000 whichever is less, subject to the further condition what it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of 36.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limit mentioned in Rule 4. For the purpose of recoveries, each advance shall be treated separately.

6. The sanctioning authority will be the Department of the Government of India, or other subordinate authority to whom the power may be delegated with the consent of the Finance Department or the local Government under whose administrative control the Government servant is serving.

7. An advance will not be admissible to a Government servant who does not intend returning to civil duty on the expiry of the leave, and the Government servant shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he has taken, or intends applying for, an advance for the same purpose under the rules regulating the General Provident Fund or any other similar provident fund rules.

8. (*a*) Advances will be recovered in thirty-six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (*b*) of this rule, no recovery will be made from a Government servant while he is on leave. A borrower may, however, make repayment in less than thirty-six instalments or may repay two or more instalments at the same time.

(*b*) If the Government servant retires, or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance (with interest, if any, accrued thereon) will be recoverable at once, but where undue hardship is likely to result from compelling payment in one instalment, a Department of the Government of India or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government servant at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

NOTE.—The interest prescribed in the last sentence of rule 2 above will be simple interest and will be calculated on the balances outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments, each instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

(*c*) The borrower will submit to the audit officer concerned or, if the advance is paid in England to the High Commissioner for India, within three weeks of the receipt of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from India to England (or *vice versâ*), the time for submission may be extended by two months. In the event of failure to comply with the rule, the amount advanced with interest, if any, accrued thereon) shall be recoverable at once. If the receipts produced are for an amount less than that advanced, the balance shall be recoverable at once.

9. Subject to the conditions of these rules, the High Commissioner may sanction an advance to a Government servant on leave drawing his leave salary in London for the cost of return passages to India of the Government servant and his family, provided no advance for the same journey has been previously made.

10. A Government servant receiving an advance under these rules will, on receipt of the advance, sign and deposit with Government an undertaking in the form shown in the appendix to these rules.

APPENDIX.

MEMORANDUM OF AGREEMENT made the day of 19 BETWEEN of

(hereinafter called the Borrower) of the one part and the SECRETARY OF STATE for India in Council (hereinafter called the Lendor) of the other part.

WHEREAS the Borrower('s family) is proceeding to / returning from / on leave / on expiry of leave (with his family) and has in accordance with Appendix 8 (*b*) to the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force), requested the Lendor to lend him Rs. towards defraying the cost of his / their passage(s) to (and back to India) which the Lendor has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself his heirs executors and administrators covenants with the Lendor to repay the said loan (with interest at the rate of 5 per cent. per annum calculated according to the said Cade) by monthly instalments as specified in the said Code and hereby authorizes the Lendor to deduct the amount of such monthly instalments from the pay of the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if he does not produce receipts for the said passage(s) or does not comply with any of the conditions on which the loan is made, as specified in the said Code within three weeks from the date hereof the loan (and interest calculated in accordance with the said Code) is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of:—

Witness.

Address.

Occupation.

(*N.B.*—In the case of advances on which interest is not chargeable, the clauses of this agreement relating to interest should be scored through.)

APPENDIX 8C.

[See Introductory Notes—Para. 1.]

Treasury Orders.

With the previous sanction of the Secretary of State in Council, the Governor-General in Council is pleased to issue the following general orders under rule 16 of the devolution rules:—

SECTION I.—*Short title and date of effect.*

1. These orders may be called the Treasury Orders, and they shall come into force with effect from the 1st March 1922.

SECTION II.—*Definitions.*

2. In these orders:—

(*a*) *The Bank* means the Imperial Bank of India or any branch of the Imperial Bank of India.

(*b*) *Collector* means the chief officer in charge of the revenue administration of a district.

(*c*) *Principal Auditor* is used in the sense in which it is defined in the rules made under section 96-D of the Government of India Act.

(*d*) *Treasury* includes a sub-treasury.

(*e*) *Treasury Officer* means the officer in immediate executive charge of a treasury.

SECTION III.—*Location of moneys standing in the public account.*

3. Moneys standing in the public account must be either retained in a treasury or deposited in the Bank. The conditions under which they are deposited in the Bank are governed by the terms of the agreement of the Secretary of State in Council with the Bank.

SECTION IV.—*General system of treasury control.*

4. Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a treasury officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments: that of the accounts, under the charge of an accountant, and that of the cash, under the charge of a treasurer.

5. In any treasury in which a Government servant of the Indian Audit Department has not been appointed, as such, to be treasury officer, the following orders will apply:—

(*a*) The treasury shall be in the general charge of the collector, who may entrust the immediate executive control to a treasury officer subordinate to him but may not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submission of all returns required from the treasury by the Governor-General in Council.

(*b*) The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by such other officer as the Governor in Council may specify. It must be performed by the Collector in person at least once in every period of six months.

(*c*) A change of incumbent of the office of Collector shall at once be reported to the principal auditor concerned by the incoming Collector, who shall certify to the principal auditor the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Auditor General may prescribe.

6. In any treasury in which a Government servant of the Indian Audit Department has been appointed, as such, to be treasury officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

SECTION V.—*Payment of Government moneys into the public account.*

7. Except as provided in order 8, all moneys received by Government servants in their official capacity, other than moneys withdrawn from the public account under the provisions of section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council.

8. In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix A.

9. (*a*) The procedure to be adopted by Government servants in paying into treasuries moneys derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor in Council, with the concurrence of the Auditor General.

(*b*) The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

(*c*) The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General in Council.

SECTION VI.—*Custody of moneys standing in the public account.*

10. (*a*) The procedure for the safe custody of moneys in a treasury shall be such as the Governor in Council, with the concurrence of the Governor-General in Council, may specify.

(*b*) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII.—*Transfer of moneys standing in the public account.*

11. The transfer of Government moneys from one treasury to another, and between the currency chest balance and treasury balance of a treasury and between a treasury and the Bank shall be governed by such instructions as the Controller of the Currency may issue in this behalf. It shall not be subject to the orders in section VIII below.

SECTION VIII.—*Withdrawal of moneys from the public account.*

12. *Definition.*—In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subjects. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subjects shall be such as may be specified by the Governor-General in Council.

13. *General rule.*—Unless in any case the Governor in Council, with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the treasury officer or of a Government servant of the Indian Audit Department authorised in this behalf by the Auditor General.

14. *Power of a principal auditor.*—A principal auditor may, subject to the general control of the Auditor General, permit withdrawal for any purpose.

15. *Instructions to treasury officers.*—(*a*) A treasury officer may permit withdrawal for the following purposes:—

(*i*) To pay sums due by Government to the drawing officer.

(*ii*) To place the drawing officer in funds to meet claims likely to be presented against Government in the immediate future by

(1) other Government servants or
(2) private parties,

(*iii*) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(*iv*) To pay direct from the treasury sums due by Government to a private party.

(*b*) Unless in any case it be otherwise expressly ordered by a principal auditor, a treasury officer shall not permit withdrawal for any purpose not specified in clause (*a*) of this order.

16. Except as provided in orders 23 and 24 below, a treasury officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the treasury officer to such checks, as the Governor in Council, with the concurrence of the Auditor General, may specify.

17. A treasury officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the principal auditor responsible for the audit of the payment.

18. Except under the general or special orders of the Governor in Council, a payment shall be made in the district in which the claim arises.

19. The leave-salary of a gazetted Government servant, who draws his leave-salary in India, may be paid in any district in India. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

20. Pensions payable in India may be paid in any district in India.

21. No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from general revenues, until an audit officer has intimated the rate at which payment should be made.

22. No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor General.

23. In case of urgent necessity, a Collector may require a treasury officer to make a payment in contravention of order 16, 17, 18, 19, 21 or 22 above; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the principal auditor who will audit the payment. The treasury officer also shall intimate the payment to the principal auditor.

24. A treasury officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

25. *Instructions to drawing officers.*—A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the treasury officer or to the local officials of the Bank, as the case may be, the numbers of the cheque books which from time to time he proposes to use and of the cheques which they contain.

26. When a Government servant who is authorised to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank as the case may be.

SECTION IX.—*Responsibility for moneys withdrawn.*

27. (*a*) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the principal auditor concerned. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive them.

(*b*) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor in Council.

28. A treasury officer receiving an intimation from an audit officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a dawing officer must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer must without delay repay the sum by such method as the audit officer may prescribe.

APPENDIX 8C.

SECTION X.—*General Exception.*

29. A Governor in Council may not, without the sanction of the Governor-General in Council, so exercise any power conferred upon him by these orders as to impose upon the Bank in connection with Government business any responsibility which the Bank is not liable to undertake at the time when these orders come into force.

APPENDIX A.

The following are the rules which govern the opening by a Government servant of a separate account with a bank for the deposit or moneys received by him in his official capacity:—

(*I*) A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.

(*II*) A Secretary to a Government may open an account in his own name, provided that he records a written order stating the nature of the moneys to be kept in the account and sends a copy of that order to the principal auditor concerned.

(*III*) Accounts may be opened without restriction by the following classes of Government servant:—

An administrator General.

An Official Trustee, Assignee or Receiver.

A Sheriff.

The Solicitors to the Government of India and of Madras.

An Accountant-General of a High Court or the Account Officer of a High Court on the Original Side.

(*IV*) Except as provided in rules (I) to (III), no Government servant may open an account with a bank for the deposit of moneys received in his official capacity without the previous sanction of a principal auditor. The following conditions govern the grant of such sanction:—

(*a*) Permission may be given in all cases in which the moneys, although received by a Government servant in his official capacity, do not form part of general revenues.

(*b*) Permission may not be given in the following cases:—

(*i*) Where the moneys in question have been withdrawn from the public account, or are received in order to be paid into the public account, either as revenue or as a deposit.

(*ii*) Where the moneys form part of a balance of an account submitted for audit to the Indian Audit Department or the receipts or outgoings represent transactions of which the Government servant concerned is bound to submit an account to the Indian Audit Department.

(*iii*) Where the moneys must, under any law or any order of Government or a Court of Justice, be deposited with, or held in trust by, any Government servant in his official capacity.

(*iv*) Where the moneys have been advanced to a Government servant for contingent expenditure or to a civil officer for public works expenditure.

(*c*) In cases not covered by clauses (*a*) and (*b*) of this rule, permission should not be given except upon some definite ground of convenience to the public service. The personal convenience of the Government servant concerned does not constitute such a ground.

(*V*) All accounts opened under these rules must be opened with a branch of the Imperial Bank of India, where such a branch is available. Where no such branch exists an account may be opened with any other bank; provided that the Government servant opening it remains personally responsible for the moneys as though they were in his personal custody.

FORMS.

No.	Description.
1	Pay Bill of Gazetted Officers.
2	Travelling Allowance Bill of Gazetted Officers.
3	Detailed (annual) Statement of Permanent Establishment.
4	Detailed (annual) Statement of new names, leave, etc.
5	Statement of Proposition for Revision of Establishment.
6	Statement of Proposition for Revision of Establishment (when full details of Form 5 are not necessary).
7	Detailed Pay Bill of Permanent Establishment.
8	Absentee Statement.
9	Form of Incidence of Leave Allowances.
10	Periodical increment certificate.
11	Travelling Allowance Bill of the Establishment.
12	Travelling Allowance Bill of Public Works Establishment.
13	Abstract Travelling Allowance Bill of Public Works Establishment.
14	Register of Contingent Charges.
15	Abstract Contingent Bill.
15A	Detailed Bill of Contingencies countersigned after payment.
15B	Detailed Bill of Contingencies countersigned before payment.
16	Fully Vouched Contingent Bill.
17	Bill of Refunds.
18	Cash Book for Special Political Expenditure.
19	Toshakhana Store Account.
20	Deleted.
21	Form of Mortgage Bond for House Building Advance.
22	Form of Mortgage for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.
23	Form of Reconveyance for House Building Advances.
24	Form of Mortgage Bond for Motor Car / Boat / Bicycle Advance.
25	Form of Statement to accompany application for Reappropriation.
26	Register of Repayments of Deposits.
27	Deposit Repayment Voucher.
28	Extract Register of Receipt of Deposits.
29	Statement of Lapsed Deposits.
30	Application and Voucher for Refund of Lapsed Deposits.
31	Return of Deaths of European Officers and Pensioners.

*Form 1.

[See Chap. 4, Act. 47.]

NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger.

Name of Gazetted Government Servant _____

District _____

PAY BILL.

Audit No.	*Head of Service.* (*For use in Accountant General's Office.*)	*Voucher No.*——*of*——*list of payments for*——*19* .			
		Monthly rate. Rs.	AS.	Amount. Rs.	AS.
Received for the month of——19 .					
My substantive pay as——					
	Gross claim .				
Less—Fund deductions as follows:—					
I. C. S. Provident Fund					
Postal Insurance and Life Annuity Fund . .					
Uncovenanted Service Family Pension Fund .					
Bengal and Madras Service Family Pension Fund .					
General Family Pension Fund					
Hindu Family Annuity Fund					
Bengal Christian Family Pension Fund . .					
General Provident Fund					
I.C.S. Family Pension Regulations (as detailed on the reverse)					
I.M.S. Family Pension Regulations (as detailed on the reverse)					
Indian Military Widows' and Orphans' Fund (as detailed on the reverse)					
	Net claim .				
Deduct—Income Tax at pies in the rupee on Rs.					
Less—Abatement on Rs paid for life insurance (Premium receipts or atttested copies thereof for Rs. attached.)					
Deductions on account of Advances and Recoveries as detailed below:—					
Advance of pay					
House rent					
.....overdrawn					
	Net amount payable .				

(Net amount to be written in words) Rupees——

Please pay to——

The——*19* . *Signature.* *(Signature of Officer.)*

For use in Audit Office.		For use in Treasury.
Admitted Rs.		Pay Rupees ( )——
Objected Rs.		*Accountant.* *Treasury Officer.*
Auditor.	*Senior Accountant.*	Incorporated in Sadar Treasury. Account. *Accountant.*

*Form 1.

DIRECTIONS FOR NOTE.

1. A pay bill may be presented at a District Treasury two days before the last working day of the month by the labour of which the pay is earned.

2. A pay bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent; this will obviate the necessity of the officer's attendance in person or by messengers, as payment may then be made direct to the Banker or Agent.

3. When exemption is claimed in respect of any amount paid to an Insurance Company, the original receipt of the Company for the amount paid or an attested copy thereof should be attached to the pay bill. The receipt will be returned with the cheque.

4. The period for which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

5. The Fund deductions of a Covenanted Civil Servant are taken upon his allowances before deductions on account of Civil Service Provident Fund.

6. The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, the General Family Pension Fund and the Bengal Christian Family Pension Fund and is in no way responsible for their solvency.

The details relating to $\frac{\text{I.C.S.}}{\text{I.M.S.}}$ Family Pension Regulations and Indian Military Widows'and Orphans' Fund and two money columns, one for rates in sterling and another for payments in rupees, should be printed here. These details should be signed.

NOTE.—Treasury and Audit Officers should see that all compulsory deductions including those for I. C. S. Provident Fund are duly made and that schedules regarding G. P. Fund and I. C. S. Provident Fund, when such schedules are prepared by the officers themselves, are attached to the pay bills.

*Form 2.

[See Chap. 4, Art. 54.]

[On foolscap size, both sides.]

INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS.

1. Journeys of different kinds and journeys and halts should not be entered on the same line.

2. Permanent travelling conveyance and horse allowances should be drawn along with the pay of the Government Servant and not in travelling allowance bills.

3. Fractions of a mile in the total of a bill for any one journey should not be charged for.

4. When the first item of a travelling allowance bill is a halt, the date of commencement of this halt should be stated in the "Remarks" column.

5. Against each entry in column 13 there should be a corresponding entry in column 14.

6. A certificate of attendance given by the court or authority should be attached to the bill, if travelling allowance is drawn under Supplementary Rule 154 framed by the Governor-General in Council.

(Space for pre-audit enfacements in respect of bills submitted for pre-audit.)

FOR USE IN ACCOUNTANT-GENERAL'S OFFICE.

Head of service chargeable—

Admitted for Rs. . . . . .

Objected to Rs. . . . . .

Reason of objection —

Senior Accountant. *O. O.*

***Form 2**—*continued.*

Travelling Allowance Bill.

(Gazetted Government Servants.)

District Dacca	Name	Head of Service chargeable—	Month of
	Designation		Voucher No. of list of payments
Headquarters	Pay		for 19 .

PARTICULARS OF JOURNEYS AND HALTS.						Kind of journey, i.e., by rail (mail or passenger), steamer, road * or trolly.	RAILWAY / STEAMER FARE.*			DISTANCE TRAVELLED BY ROAD OR BY TROLLY.			No. of days for which is daily allowance claimed.	INCIDENTAL EXPENSES.		Purpose of journey or halt.	Date of last visit.	Remarks.
DEPARTURE.			ARRIVAL.							FOR WHICH MILEAGE IS ADMISSIBLE.		For which daily allowance is admissible.		Particulars.	Amount.			
Station.	Date.	Hour.	Station.	Date.	Hour.		Class.	No. of fares.	Amount.	At Ordinary rates.	At other rates.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	1 3/5A	10 P.M.	Chy	2 3/5A	8 A.M.	Boat	II	1 1/2	4	2	-	1/2						
								4	12	Launch		1						
Chy	4 6	10 11	Gaibi	5 2	2 P.M.					1+1		1/2						

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer, and travelling by canal. (The particular kind should be specified in the bill.)

In cases where the steamer company has two rates of fare, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet."

Chy 5/3 | 9 P.M. | Dacca | 6 3/5A | 1 1/2 | 1+1

Form 2—*concluded.*

	R	a.	p.
Railway and Steamer fare (column 10)			
Road mileage—			
Miles at . . . . . (column 11) .			
Miles at . . . . . (column 12) .			
—days for which daily allowance is claimed (column 14) at			
Actual expenses (column 16)			
TOTAL .			
Deduct single / double P. T. A. for days			
(Supplementary Rules 67 and 68 issued by the Governor-General in Council).			
Deduct hire due to Government (Supplementary Rule 183 issued by the Governor-General in Council).			
Other deductions—			
Net claim .			
Rupees			

Contents received.

Stamp.

Signature of the officer who travelled.

Office.

Date.

MEMO.

(a)	R	a.	p.
Appropriation for 19 - 19 .			
Expenditure including this bill.			
Balance			

Passed for Rupees ( )

Date

Controlling Officer.

Pay Rupees ( )

Date

Treasury Officer.

CERTIFICATES.

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation and expenditure should be shown in this column.

Form 3.

[See Chap. 5, Art. 62.]

[To be printed breadthways on foolscap size.]

Detailed Statement of the Permanent Establishment of the———————as it stood on 1st April 19.

Orders of competent authority creating the post.	Present Incumbent; Date of		Name of section and post.	Date of Incumbent's birth (as near as possible).	Serial number of appointments in each class.	Name of Incumbent.	Pay of Post.			Pay of present incumbent and total of each section.	Date of next increment.	Remarks (including note of efficiency bar where applicable).
	Appointment to present post or of commencement on present time-scale.	Promotion to present pay.					Minimum.	Rate of periodical increment, whether annual, biennial, etc.	Maximum.			

Compared with service books and found correct.

Signature of the Head of Office.

At foot of the return should be detailed all items of Establishment sanctioned, but not yet incurred.

A personal pay should be stated on a separate line immediately below the pay of the officer who received it, the orders of competent authority sanctioning it being quoted in the first column.

The rule about entry of orders of competent authority may be stated generally thus; the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 62.

In the case of establishments on time-scale of pay, the names of all temporary men in service on the date to which the return relates should be included indicating the vacancies whether permanent or temporary in which they are officiating.

Form 4.

[See Chap. 5, Art. 62.]

Detailed Statement of new names, leave, etc.

New names of non-gazetted Government servants.	From what Office and on what date transferred, or with what bill the health and age certificates were furnished.*	Names of non-gazetted Govt. servants which were in Form 3 of previous year but are now omitted.	From what date ceased to be borne on the establishment, and why.	Non-Gazetted Govt. servants who have been on leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. (NOTE.—In cases of suspension state whether the suspension period will count towards pension.

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

* If the Government servant has been transferred more than once in the preceding year, the name of each office (and post) in which he was employed during the year should be mentioned with dates.

Form 5.

[See Chap. 5, Art. 63.]

Statement of proposition for revision of establishment.

NATURE OF CHARGES.												PROPOSITION.						Orders of sanctioning Authority.
PRESENT SCALE.						PROPOSED SCALE.						PERMANENT.		TEMPORARY.				
Number.	Designation.	Pay.			Average cost.	Number.	Designation.	Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.		
		Minimum.	Increment.	Maximum.				Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.	
		*	*	*				*	*	*		*	*		*		*	

* Money columns.

NOTE.—In preparing this Statement, particular attention should be paid to the instructions in Article 63, Civil Account Code.

Form 6.

[See Chap. 5, Art. 63.]

Statement of proposition for revision of establishment.

1	2		3		4	5
Class or grade and designation of Government servants affected.	Number in each class.		Rates of Pay.		* Actual present cost of establishments affected.	Approximate extra cost involved by these proposals.
	Present. (*a*)	Proposed. (*b*)	Present. (*a*)	Proposed. (*b*)		

* In the case of district or divisional establishments the cost of the whole establishment or establishments affected should be given in lump without details, and in the case of establishments, the scale of which is fixed for the Province as a whole, the cost of the whole Provincial scale should be entered. Where a new class is added to an existing establishment, the whole of the existing cost of that establishment should be given.

Certified that I have examined the figures in columns 2(*a*), 3(*a*) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in columns 2(*b*) and 3(*b*) and find it to be correct.

Accountant-General.

*Form 7.

[See Chap. 5, Art. 64.]

Pay Bill of Permanent Establishment of the for the month of 19 .

District

Admitted Rs. Objected Rs. Auditor. Senior Accountant.	Head of Service chargeable.	Pay Rupees ( )	Voucher No. of List of payments for 19 .
		Cheque No. Auditor.	

Name of Section and of Incumbent.	Name of post.	Pay and acting allowance claimed (separately) for Government servants present on duty.	Leave salary claimed (separately) for alternates.	Compensatory allowances.	Pay, acting allowance or leave salary held over for future payments.	Fines.	Net charge for each section.	G. P. Fund.	Other Funds and miscellaneous recoveries.*	Income-tax.	Net amount payable.	Remarks.	Acquittance.

The total of each section should be entered in red ink.

* In cases of recoveries made under orders issued from an Account office, the number and date of the Accountant-General's letter should be quoted in the bill. The Government of India exercise no supervision over the management of the Hindu Family Annuity Fund, Bengal Christian Family Pension Fund and the General Family Pension Fund and are in no way responsible for their solvency.

No. 7.] FORMS.

Form 7—*continued.*

Name of Section and of Incumbent.	Name of post.	Pay and acting allowance claimed (separately) for Government servants present on duty.	Leave salary claimed (separately) for absentees.	Compensatory allowance.	Pay, acting allowance or leave salary held over for future payments.	Fines.	Net charge for each section.	G. P. Fund.	Other Funds and miscellaneous recoveries.*	Income-tax.	Net amount payable.	Remarks.	Acquittance.

* In cases of recoveries made under orders issued from an Account office, the number and date of the Accountant-General's letter should be quoted in the bill. The Government of India exercise no supervision over the management of the Hindu Family Annuity Fund, Bengal Christian Family Pension Fund and the General Family Pension Fund and are in no way responsible for their solvency.

Form 7—*concluded.*

Name of Section and of incumbent.	Name of post.	Pay and acting allowance claimed (separately) for Government servants present on duty.	Leave salary claimed (separately) for absentees.	Compensatory allowances.	Pay, acting allowance or leave salary held over for future payments.	Fines.	Net charge for each section.	G. P. Fund.	Other funds and miscellaneous recoveries.*	Income-tax.	Net amount payable.	Remarks.	Acquittance.
TOTAL													
Deduct—Undisbursed pay refunded, as detailed below													
Net sum required for payment (in words and figures)													

* In cases of recoveries made under orders issued from an Account office, the number and date of the Accountant-General's letter should be quoted in the bill. The Government of India exercise no supervision over the management of the Hindu Family Annuity Fund, Bengal Christian Family Pension Fund and the General Family Pension Fund and are in no way responsible for their solvency.

1. Received contents; also certified that I have satisfied myself that all emoluments included in bills drawn $\frac{\text{1 month}}{\text{2 months}\dagger}$ previous to this date with $\frac{}{\text{3 months}}$ the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamp duly cancelled for every payment in excess of Rs. 20.

† One line to be used and the others to be scored out.

2. Certified that no person in superior service has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month.

3. Certified that all officers whose names are omitted from, but whose pay has been drawn in, this bill have actually been entertained during the month.

4. Certified that no leave has been granted until by reference to applicants' service books and leave accounts and to the leave rules applicable to them, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from leave and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the service books and leave accounts under my initials

5. Certified that all appointments and permanent promotions and such of the acting promotions as have to be entered in the service books as per the columns in the standard form No. F. R. 10 have been entered in the service books of the persons concerned under my initials.

Station——————————
Date——————————*19* .

Signature and designation of head of office.

DETAIL PAY OF ABSENTEES REFUNDED.

Section of Establishment.	Name.	Period.	Amount.	Section of Establishment.	Name.	Period.	Amount.

Pay Rupees ( ) ——————

Examined and entered.
Treasury Accountant.
Dated *19* . Treasury Officer.

*Form 8.

[See Chap. 5, Art. 66.]

Absentee Statement.

Name and designation (substantive) of absentee.	Pay of Absentee. (Rate per month.)			Nature of absence.					Rate of absentee allowance per month.	Acting Officer.			Monthly rate of acting allowance.	Monthly rate of cost of absence. Total of columns 10 and 14.	REMARKS.
	Maximum.	Minimum.	Actual.	Kind.*	Period.	Office to which transferred.	Date of commencement of absence.	Date of return (to be filled in when he returns).		Name.	Substantive post.	Substantive Pay.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

* "Kind."—The entry in column 5 should be one of the following :—
Privilege leave.
Furlough.
Medical leave.
Leave on private affairs.
Leave without pay.
Combined leave (in which case state when privilege leave ends).
Subsidiary leave.
Suspension.
Temporary transfer ($\frac{\text{full pay}}{\text{only part pay}}$ of appointment being available. Art. 110, C. S. R.).
Deputation (to special temporary duty).

A.—Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the statement.

Note.—A separate report in Form 9 (which may be in manuscript) should be made if any person absent on leave was, during the period of service which is taken into account (*vide* Articles 900 and 45, C. S. R.) in calculating the leave granted to him, employed (*a*) under a Local Fund which up to 1st April 1908 was treated as an Incorporated Local Fund, or (*b*) under a foreign employer under the rules in force prior to the 1st August 1913.

B.—For an officer absent on special temporary duty or temporary transfer columns 1 to 9 and 11 to 14 will be filled in and the word "deputation" or "transfer" entered in column 5 with a note in the column of remarks, of the particular appointment held. If the absentee is appointed sub. *pro tem.* to his new office under Art. 90 of the Civil Service Regulations, sub. *pro tem.* should be entered in column 5.

C.—If an officer is suspended columns 1 to 15 should be filled in and the word "suspended" entered in column 5, while in the last statement in which a suspended officer's name appears it should be noted in the column of remarks whether or not the period of suspension counts for pension. Art. 417, C. S. R.

D.—The entire chain of arrangement made in consequence of each absence should be entered in the absentee statements of those bills only in which the original vacancy appeared. In other cases it will be sufficient to show the name of the absentee and the person appointed to officiate for him. Entries made in the absentee statement in accordance with these instructions should be separated off by a red ink line drawn across the statement.

E.—In columns 8 and 9 it should be stated whether the departure or return occurred A.M. or P.M. on the date mentioned.

Form 9.

[See footnote, Form 8.]

A. B. (who is now absent on furlough for the first / second / third time, and was previously absent on furlough from.....to.....and.....to.....)

has during his service for.....years immediately preceding the date on which he availed himself of furlough been employed—

(1) In an office paid from the Central or Provincial Revenues from the to the during which he drew an aggregate salary of Rs.

(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of Rs.

A. B.'s allowances during the furlough are to be charged to—

Central or Provincial Revenues . . . Rs. a month.

The Local Fund . . . . . ,, ,,

A. C. (absent on privilege leave) has, during a period of duty without interruption (immediately preceding the date on which he availed himself of leave) eleven times as long as the leave, been employed—

(1) In an office paid from the Central or Provincial Revenues from the to the during which he drew an aggregate salary of Rs.

(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of Rs.

A. C.'s allowances during the privilege leave are to be charged to—

Central Revenues . . . Rs. a month.

The Local Fund . . . ,, ,,

Head of Office.

Form 10.

[See Chap. 5, Art. 69.]

Periodical Increment Certificate.

Certified that the Officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service :—

(1) Having been the incumbent of the appointments specified for not less than ——— year from the date in column 7 after deducting periods of suspension for misconduct and of the absence on leave without pay.

(2) Being entitled to the increments as shown in the explanatory memo. attached.

Name of incumbent.	Whether substantive or acting.	Appointment.		Rate of Increment.		Date of last increment (or of appointment to post.)	Date of present increment.	Pay after present increment.	Suspended for misconduct.		Leave without allowances.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.

Head of Office.

*Form 11.

[See Chap. 5, Art. 75.]

Instructions for preparing Travelling Allowance Bills.

Voucher No. of list of payments for 19 .

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in Travelling Allowance Bills.

3. Fractions of a mile in the total of a bill for any one journey for each person should not be charged for.

4. When the first item of a travelling allowance bill is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

5. If daily allowance is claimed in respect of a road journey, the number of miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19.

6. Journey performed beyond British territory should be indicated separately and the distance travelled should be stated in each case.

(Space for Pre-audit enfacements in respect of bills submitted for pre-audit.)

For use in Accountant General's Office.

Head of service chargeable—

Admitted for Rs. _____

Objected to Rs. _____

Reason of Objection :—

Senior Accountant. G. O.

***Form 11**—*continued.*

*Travelling Allowance Bill of the Establishment of*_____ *for the month of*_____ *19* .

Name and designation	Head-quarters.	Actual pay.	Particulars of journeys and halts: Departure: Station	Departure: Date.	Departure: Hour.	Arrival: Station.	Arrival: Date.	Arrival: Hour.	Kind of journey by rail (mail or passenger), steamer, road* or trolly	Railway / Steamer fare †: Class.	Railway / Steamer fare †: No. of fares.	Railway / Steamer fare †: Amount.	Mileage by road or trolly.: No. of miles.	Mileage by road or trolly.: Rate.	Mileage by road or trolly.: Amount.	Daily allowance.: No. of days.	Daily allowance.: Rate.	Daily allowance.: Amount.	Actual expenses.: Particulars.	Actual expenses.: Amount	Purpose of journey.	Total of each line.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							(a) Appropriation for 19 . 19 . Expenditure including this bill
											Total .												Balance

Station_____ (In words.) Contents received.

*Dated*_____, *19* . *Head of Office.*

* Travelling by road includes travelling by sea or river in steam launch or in any vessel other than a steamer and travelling by canal. (The particular kind should be specified.)

† In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet."

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants the combined appropriation and expenditure should be shown in this column.

*Form 11—*concluded.*

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month / 2 months* / 3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government Servants therein named and their receipts taken in the Acquittance Roll.

†2. Also that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or menial Government Servants, were made by public or hired conveyance under my orders.

†3. Also that it was necessary for the Government Servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

(*Head of Office.*)

Passed for Rs.————————

Dated————————*19* .

(*Controlling Officer.*)

Pay Rupees ( )

‡From————————Sub-Treasury.

Examined and entered.

Accountant. *Treasury Officer.*

Dated————————*19* .

Sub-Treasury Officer.

Incorporated in the District.

Accounts on————————

Accountant.

* One line to be used and the others scored out.

†Clause 2 should be scored out with a pen when no mileage is claimed under Supplementary Rule 77, and clause 3 when there is no claim under Supplementary Rule 91.

‡ To be filled up when payable from a sub-Treasury.

*Form 12.

[See Chap. 5, Art. 77.]

CERTIFICATES.

*1. Certified that the journeys for which mileage has been claimed under Supplementary Rule 77 for non-gazetted ministerial or menial Government servants, were made by public or hired conveyance under my orders.

*2. Also that it was necessary for the Government servants for whom halting allowance at head-quarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Supplementary Rule 91).

(Head of Office.)

* Clause 1 should be scored out with a pen when no mileage is claimed under Supplementary Rule 77, and clause 2 when there is no claim under Supplementary Rule 91.

Form 12—*continued.*

For Public Works Establishment.] **[Not payable at the Treasury.**

Travelling Allowance Journal of _____ *for the month of* _____ 19 .

Name and designation.	Head-quarters.	Actual pay.	Particulars of Journeys and Halts.						Kind of journey by rail (mail or passenger), steamer, road* or trolly.	Railway or Steamer fare.†			Mileage by road or trolly.			Daily allowance.			Actual expenses.		Purpose of journey.	Total of each line.	Remarks.
			Departure.			Arrival.				Class.	No. of fares.	Amount.	No. of miles.	Rate	Amount.	No. of days.	Rate.	Amount.	Particulars.	Amount.			
			Station	Date.	Hour.	Station.	Date.	Hour.															
											Total										‡		

Station _____ (*Signature*)

Passed for Rupees ( ) _____

Date _____ 19 .

Dated _____ 19 . *Controlling Officer.*

* Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer and travelling by canal. (The particular kind should be specified.)

† In cases where the steamer company has two rates of fares, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet"

‡ (In Wards).

Form 12—*concluded.*

Instructions for preparing Travelling Allowance claims.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowance bills.

3. Fractions of a mile in the total for any one journey should not be charged for.

4. When the first item of a travelling allowance claim is a halt, the date of commencement of that halt should be stated in the " Remarks " column.

5. If daily allowance is claimed in respect of a road journey, the number of miles travelled should be entered in column 14 and the daily allowance in columns 17 to 19.

6. Journey performed beyond British territory should be indicated separately and the distance travelled should be stated in each case.

[For Public Works Establishment.]

Voucher No.	of list payments
for	19 .

*Form 13.

[See Chap. 5, Art. 77.]

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn $\frac{\text{1 month}}{\text{2 months}}$ $\frac{}{\text{3 months}}$ † previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government Servants therein named and their receipts taken in the Acquittance Roll.

2. Certified that in support of each column for which no voucher accompanies this bill, a duly completed travelling allowance journal countersigned by the proper authority has been placed on record in my office.

Date——————*19* . *Head of Office.*

† One line to be used and the others scored out.

Pay Rupees ( )——————

‡ From——————Sub-Treasury

Examined and entered.

Accountant. *Treasury Officer.*

Sub-Treasury Officer.

Incorporated in the District Accounts on

Accountant.

‡ To be filled up when payable from a Sub-Treasury.

(Space for pre-audit enfacements in respect of bills submitted for pre-audit.)

For use in Accountant General's Office.

Head of service chargeable——————

Admitted for Rs.——————

Objected to Rs.——————

Reason of objection——

Senior Accountant. G. O.

Form 13—*concluded.*

Abstract Travelling Allowance Bill of the Establishment of _____ *for the month of* _____ *19* .

Section of Establishment.	Name and rank.	Actual pay.	Particulars of charge.	Items of Charge					Total for each person.	Total of each class.	Voucher accompanying.	Remarks.
				Railway fare.	Steamer fare.	Mileage by road or trolly.	Daily allowance	Actual expenses.				
												(a) Appropriation for 19 - 19 .
												Expenditure including this bill . .
												Balance . .
			Total .									

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation should be shown in this column. Contents received.

Station _____

Date _____ *19* .

Divisional Accountant.

Executive Engineer.

Superintending Engineer.

Form 14.

[See Chap. 6, Art. 94.]

[To be printed on open royal.]

Register of Contingent Charges of the_____ Department of the_____ District, 19 .

Left-hand page.

Date.	To whom paid.	No. of (Sub-voucher, / Contingent abstract.	Detailed Heads of Budget.										
	Appropriation for each head.		Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.										

Right-hand page.

Detailed Heads. / Sub-divisions of detailed heads.	Unusual charges. / Description.	Total of each contingent abstract.	Total of each month's bill.	Date of Detailed bill.	Date of admission with initials.	Remarks.

Form 15.

[See Chap. 6, Art. 103.]

Abstract Contingent Bill No.————

Detailed bill will be sent for countersignature on————

District.	Bill for contingent charges of	Month in which presented for payment at Treasury ———— 19 .
	Head of Service.	Voucher No.———— of List of payments for———— 19 .

Nos. of Sub-vouchers.	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount.					
		R	a.	p.	R	a.	p.
	Carried over .						

N.B.—The Treasury Officer will make payments on this form as often as required; but the drawer should be careful to include in the detailed contingent bill of a month only the amount of all abstracts encashed at the Treasury during that month.

Form 15—*concluded.*

Nos. of Sub-vouchers.	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.	Amount. R. a. p.
	Brought forward .	
	Total Rupees	

NOTE.—The Government servant drawing this bill is responsible for having initialled the date of each payment in the Contingent Register. The Register is required to be sent up with bills and Sub-vouchers for this purpose. Article 97 (a), C. A. C.

Received content[illegible]

Dated————

Drawing Officer.

————*19* .

Pay Rupees ( )————————

Examined and entered.

Accountant————*Treasury.* *Dated*————*19* . *Officer-in-charge Treasury.*

Space for pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office.

Head of service chargeable:—

Objected in full pending receipt of detailed Contingent Bill and objected to Rs.————————on the following ground:—

Senior Accountant.

Form 15-A.

[See Chap. 6, Art. 104.]

Detailed Countersigned Contingent Bill No.....

NOTE.—Government servants whose bills are *Countersigned before payment* by the Controlling Officer should use form No. C. A. C. 15-B.

Not payable at the Treasury.

Sent to Controlling Officer on 19 . Countersigned and sent to Accountant General on 19 .

District:—	Monthly detailed bill of Contingent charges of for the month of 19 .
	Head of Service—

Number of Sub vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Carried over .	

Form 15-A—*continued.*

Number of Sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Brought forward .	
	Carried over .	

Form 15-A—*continued.*

Number of Sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Brought forward .	
	Carried over .	

Form 15-A—*concluded.*

Number of Sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary.	Amount.
	Brought forward .	
	Total Rupees	

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount, and all work bills are attached to the bill. I have as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

Drawn on abstract bill No. dated

Ditto

Ditto

Ditto

Add—Amount of disallowance refunded . . .

Total of this bill .

	Supplies and Services.	Contingencies.
Appropriation for 19 -19 ,		
Expenditure including this bill.....		
Amount of work bills annexed . .		
Balance available		

Date *Signature of Disbursing Officer.*

For use of Controlling Officer.

Disallowed from Sub-voucher No.....
Ditto.....
Ditto.....

Passed for Rupees

Total of this bill .

I certify that in support of every charge of more than Rs. 25 made in this bill, a receipt or other voucher has been given me and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work-bills are also appended.

Date——————*19* . *(Signature of the Countersigning Officer.)*

Form 15-B.

[See Chap. 6, Art. 108-A.]

No.————

NOTE.—This form should be used in the case of bills countersigned by the controlling officer before payment.

DISTRICT OF	Detailed Bill of Contingent Charges of . for the month of.....19 .	Voucher No. of List of payments for 19 .

Number of Sub-vouchers.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Carried over .	

Form 15-B—*concluded.*

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Brought forward .	
	Total Rupees	

I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exceptions noted below which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs. 25 in amount and all work bills are attached to this bill save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible obtained vouchers for other sums, and am responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

Received contents.	Supplies and Services.	Contingencies.
Appropriation for current year .		
Expenditure including this bill .		
Amount of work bills annexed .		
Balance available		

Signature and designation of drawing officer.

For use of controlling officer.

Passed for Rupees (in words).

I certify that in support of every charge of more than Rs. 25 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for items in excess of Rs. 100 are attached to the bill with the exception of those above Rs. 100 noted above which will be sent after payment; and I am responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated————————19 . Controlling officer. { (Signature) (Designation)

Pay Rupees ( )————————

Examined and entered.

Accountant Treasury. Dated the————19 . Officer in charge, Treasury.

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office.

Head of Service chargeable—

Admitted for Rs.————————

Objected to Rs.————————

Reasons for objection—

Auditor. Senior Accountant.

Form 16.

[See Chap. 6, Art. 101.]

Fully vouched Contingent Bill No.————

District of	Detailed Bill of Contingent charges of for the month of 19 . Head of Service.	Voucher No. of list of payments for the month of 19 .

Number of Sub-vouchers.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Carried over .	

Form 16—*concluded.*

Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Brought forward .	
	Total Rupees	

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exceptions noted below, which exceed the balance of the Permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 25 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again. All work bills are annexed.

		Supplies and Services.	Contingencies.
Received contents.	Appropriation for the current year		
	Expenditure including this bill .		
	Amount of work bills annexed .		
Signature and designation of the Drawing Officer.	Balance available .		

Pay Rupees ( )——————————.

Examined.

Accountant. *Treasury, dated the* 19 . *Treasury Officer.*

Space for Pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant-General's office.

Head of service chargeable—

Admitted for Rs.——————
Objected to Rs.——————
Reason of objection——————

Auditor. *Senior Accountant.*

Form 17.

[See Chap. 7, Art. 113 and Chap. 12, Art. 198 (4)].

DISTRICT OF _____ REFUNDS OF REVENUE.

Head of service chargeable. *Ded* REFUNDS (Name of Revenue head).

In whose name credited.	On what account received.	Amount realized.			Date of payment into Treasury.	Amount in which included and head to which credited.			Treasury Officer's signature in token of verification of Treasury credit.	Name of payee.	Amount to be refunded.		
1	2	3			4	5			6	7	8		
		R	*a.*	*p.*		*R*	*a.*	*p.*			*R*	*a.*	*p.*

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.
(2) Passed for payment under sanction given in.....
(3) Sanctioned and passed for payment.
NOTE—(2) or (3) to be struck out as required.

Received Payment.
Claimant's signature.

Magistrate or other Officer.

The _____ *19* .

Pay Rupees _____ ( ) *only.*

Examined. *Accountant.*

Officer in charge of Treasury.

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the head-quarters (not Sub) Treasury.

Accountant General's Office.
Refund noted in Fine Statement.
Admitted.
Objected.
Auditor. *Supdt.*

Form 18.

[See Chap. 7, Art. 124.]

Cash Book of the _____ *Mission for the month of* _____ *19* .

RECEIPTS.

Date.	Particulars.	From whom or what Treasury received.	Amount.
			R a. p.
	Opening balance from previous months.	.....	907 6 9
2nd April	Received advance for political expenditure sanctioned per Finance Department No. , dated	Peshawar Treasury.	25,000 0 0
5th ,,	Recovered from A. B. C. for hire of camels supplied to officers, etc.	A. B. C.	1,000 0 0
6th ,,	Recovery of advance made to X.Y.Z., clerk when starting with the Mission.	X. Y. Z.	50 0 0
15th ,,	Sale-proceeds of unserviceable stores.	Officer in charge of Mission.	100 0 0
16th ,,	Receipts on account of rations supplied to escorts.	Chief Supply and Transport Officer, Quetta	376 0 0
18th ,,	Recovery on account of charges overdrawn in voucher No. for	Officer-in charge of Mission.	5 0 0
	TOTAL .		27,438 6 9

PAYMENTS.

Date.	Consecutive No. of vouchers.	Particulars.	Numbers indicating classification of charges in Class II.	Amount.	Remarks.
				R a. p.	
3rd April	1	Pay of Office Establishment for March 19 .	.....	500 12 4	
,, ,,	2	Salary of Captain, Officer in charge.	.....	904 8 9	
,, ,,	3	Hire of camels employed in March 19 .	II. 8	5,010 5 6	
,, ,,	4	Secret Service . .	II. 12	500 0 0	
,, ,,	5	Wages of guides employed	II. 15	150 0 0	
9th [illegible]	6	Construction of boundary pillars at.	II. 19	300 0 0	
15th [illegible]	7	Purchase of blankets or postings for.	II. 7	15 7 0	
20th [illegible]	8	Cost of telegrams and postage.	II. 17	50 0 0	
26th ,,	9	Compensation to Darpakhel villages for loss of life.	II. 10(b)	1,200 0 0	
,, ,	10	Compensation for damages to the Torikhel shrine.	II. 10(b)	200 0 0	
,, ,,	11	Purchase of an Arab for presentation to.	II. 4	2,000 0 0	
. ,,	12	Ro[illegible]a to the Duri Maliks .	II. 14	300 0 9	
		Closing balance .	.....	16,307 6 5	
		TOTAL .	.....	27,438 6 9	

Form 19.

[See Chap. 7, Art. 124.]

Statement.

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.
				R	

Form 20.

Cancelled.

Forms 21 to 24.

See Forms S. 126 to S. 129.

(Reproduced in pages 217 to 226 of this Code.)

Form 25.

[See Chap. II, Art. 190.]

Form of statement to accompany all applications for sanction to expenditure not provided for in Budget.

Expenditure proposed to be provided for:— R of (*a*) on account { Major head / Minor head / Sub-head / Detailed head.

Amount proposed to be spent during current year . . R

Amount proposed to be spent during future years . . R

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal. (*b*)	Actual expenditure up to date of the proposal (*viz.*).	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
	R	*R*	*R*
†(1) Heads under which the proposed expenditure will fall.			
Total .			
†(2) Heads under which it is proposed to reduce the grants.			
Total .			

(*a*) Here enter full description, mentioning the grant, primary unit of appropriation and the Department, or Office, or Officer concerned.

(*b*) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE 1.—Any further explanation should be given on reverse, where, also if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

NOTE 2.—When the application is submitted for the sanction of a local Government, the form may be modified in any way the local Government thinks fit, provided that the local Government indicates distinctly in the order issued that the new expenditure is to be met by re-appropriation from anticipated savings under the same or another major head under the same grant.

NOTE 3.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.

NOTE 4.—When the figures of more than one grant are involved, the names of the grants should be noted in manuscript above the major heads.

Form 26.

[See Chap. 12, Art. 201.]

[To be printed on foolscap breadthways.]

Register of Repayments of——Deposits at——Treasury.

Detail of Original Deposit.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Amount repaid.		Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipt.	Amount or balance of deposit.				In cash.	By transfer.	Accountant.	Treasury or disbursing officer.		
		R				*R*	*R*				

Form 27.

[See Chap. 12, Arts. 198 (4) and 202, Note.]

_____ *Treasury, month of* 19 .

HEAD OF SERVICE CHARGEABLE. _____ DEPOSITS. VOUCHER NO. _____ OF PAYMENTS. LIST OF

Original Number. _____ Date of Deposit. _____ Name of Depositor. _____ Amount originally deposited. Rupees. _____

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

_____

Accountant

Treasury.

Pay Rupees.

_____

Treasury Officer.

Received this _____ day of _____ 19

the sum of Rupees _____

Annas _____ Pies _____

being the amount payable _____

on account of the deposit described above.

Claimant's Signature. _____

Stamp if required.

Passed for payment.

R _____

Judge, Magistrate or Collector.

Form 28.

[See Chap. 12, Art. 204, C. A. C.]

Extract Register of Receipts of——— Deposits at the——— Treasury in the month of——— 19 .

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.	For use in the Accountant General's Office.				
					In the year of receipt.	In the first year following the year of receipt.	Total repayment on each deposit.	Balance of each deposit.	
					12 monthly columns.	12 monthly columns.		Lapsed.	Transfer to clearance register.
				R a. p.			R a. p.	R a. p.	R a. p.

N.B.—It is not necessary to total the last 3 columns of this register.

Form 29.

[See Chap. 12, Art. 206.]

Statement of Lapsed——————† *Deposit of the*———

† Civil, Criminal Courts or Revenue.

Treasury, for the year 19 .

Particulars of Deposit.			For use in Accountant General's Office.			Remarks.
Year.	No.	Balance lapsed.	No. and date of Refund order.	Amount of Refund sanctioned.	Initials.	
		R a. p.		R a. p.		

Form 30.

[See Chap. 12, Art. 208.]

Refund of Lapsed Deposits.

To

THE ACCOUNTANT GENERAL,————

SIR,

The following refunds of Lapsed Deposits aggregating Rupees————(in words) have been claimed by————of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposits.	Particulars of Original Deposit.		Balance credited to Government.		Date of Lapsed Statement.	Amount claimed.			Remarks.
	Year.	No.	R	a. p.		R	a.	p.	

(Signature.)

The————*19*

Judge, Magistrate or other Officer.

Reverse of Form 30.

Accountant General's Office No.——, *dated*——————————

Sanctioned.

Accountant General.

Received payment.

Receipt Stamp.

Claimant.

Pay Rupees ( )————————————

————————only.

————19 .

Examined.

Accountant.

Treasury Officer.

Note.—The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

For use in the Accountant General's Office.

Serial No. in Number Book.

Admitted Objected to *Auditor.* *Supdt.*	Noted in the Number Book of Orders. *Supdt.*

Form 31.

[See Chap. 3, Art. 40.]

Return of deaths of European officers (including members of the Civil Service of India) and pensioners in———— for the month of————

Name.	Date of death.	Place of death.	Occupation at time of death.	Age at time of death. Y.	M.	D.	Place of birth.	Particulars as to family connection.	Address in England of relatives (if known).	Particulars as to property (if any).	Length† of service.	Cause of death.	Remarks.
													† This information is not required in the case of pensioners.

Form S. 126.

[See Chapter 9, Article 155.]

Form of Mortgage.

THIS INDENTURE made the————day of————One thousand nine hundred and————BETWEEN————of————a Civil Officer of———— (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs.————for the purpose of enabling him to defray the expenses[1]———— of———— as a suitable residence for his own use.

[1] *Insert* "the purchase of the said hereditaments," "building a house on the said hereditaments" or "Repairing the said hereditaments" as the case may be.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs.————[payable as follows that is to say the sum of Rs.————on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal instalments payable quarterly, the first of such instalments to be payable on the————day of————][2].

[2] *Delete*—words in crotchets if advance is not to be by instalments.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs.————paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs.———— [and such further sums as shall hereafter be paid by him to the mortgagor pursuant

[1] *Delete*—words in crotchets if advance is not to be by instalments.

[2] *Insert*—a date two or four years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

to the hereinbefore recited agreement in that behalf][1] and interest thereon calculated according to the said Code on the————————day of————————next[2] and if the loan shall not be repaid on that date will pay interest in accordance with the said Code. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land situate in the————————district of————————registration district of————————sub-registration district of————————containing————————more or less now in the occupation of the mortgagor and bounded on the North by———————— on the South by————————on the East by————————and on the West by————————together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees————————[and of such further sums as may have been paid as aforesaid][1] made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Code by the re[illegible] monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor reconvey re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees————————[and any further sum as may have been paid as aforesaid] and interest thereon calculated according to the said Code shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Code shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Code on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be regi[illegible])

NOTE.—There must be two witnesses to a mortgage.

Form S. 127.

[See Chapter 9, Article 155 (*a*), Rule VII Note.]

Form of Mortgage for House Building Advances granted to officers who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the————day of————
————BETWEEN————
of————
a Civil Officer of————
(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land; hereditaments and premises hereinafter described under a lease from————
dated————
for a term of years expiring[1]————
subject to a rent of Rs.————per[2]————

[1] date of end of lease.

[2] mensem or annum.

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees————
————for the purpose of enabling him to defray the expenses of[3]————
as a suitable residence for his own use.

[3] *Insert*—"the purchase of the said hereditaments," "building a house on the said hereditaments" or "Repairing the said hereditaments" as the case may be.

AND WHEREAS under the provisions contained in Article 155 of the Civil Account Code, Volume I (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or adition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. ———— [payable as follows that is to say the sum of Rs.————on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by————equal instalments payable quarterly the first of such instalments to be payable on the———— day of- ————][4].

[4] *Delete*—words in crotchets if further advances are not to be made.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf][4] and interest thereon calculated according to the said Code on the[5]———— ——day————of———— next and if the loan shall not be repaid on that date will pay interest in accordance with the said Code.

[4] *Delete*—words in crotchets if further advances are not to be made

[5] Two or four years from date of commencement of repayment of loan as the case may be.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer unto the mortgagee ALL THAT piece of land situate in————————————in the registration district of———————————— sub-district————————thana———— ————————containing ————more or less and bounded on the North by———————— ————on the South by————————on the East by ————and on the West by————together with the dwelling-house and the out-offices, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house[6] (lately erected) together with all rights easements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs———— [and of such further sums as may have been paid as aforesaid] made upon the security of these presents and interest theron calculated according to the said Code shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Code mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and in nowise become void or viodable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to the date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents covenants conditions and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming

[6] Or "hereafter to be erected" or "now being erected" as the case may be.

through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND is is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser his executors administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place thereout to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor)

in the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered.)

NOTE.—There *must* be two witnesses to a mortgage

Form S. 128.

Form of Re-conveyance for House-building Advances.

THIS INDENTURE made the——————day of——————————19 BETWEEN the SECRETARY OF STATE FOR INDIA IN COUNCIL (hereinafter called the Secretary of State) of the one part and————a Civil officer of————————————————————(hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the——————————day of————— —19 and made BETWEEN the mortgagor of the one part and the SECRETARY OF STATE of the other part and registered at————————————————in Book————————————, Volume————pages————to————as No.————— for————————(hereinafter called the PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Secretary of State has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. Now THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Secretary of State doth hereby grant assign and reconvey unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situate in the————containing————————————————— more or less bounded on the North by————————————on the South by ————————on the East by————————————————on the West by ————————————together with the dwelling-house and out-offices, stables, cook-rooms and out-buildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Secretary of State subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Secretary of State into out of or upon them same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for, or, in respect of, the said moneys or any part thereof or, for, or in respect of, the PRINCIPAL INDENTURE or of anything relating to the premises AND the Secretary of State hereby covenants with the mortgagor his heirs, executors, administrators and assigns that Secretary of State has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be

impeached, incumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered by—
for and on behalf of the Governor-General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of

Form S. 129.

Form of Mortgage Bond for Motor $\frac{\text{Car}}{\text{Boat}}$ Advance.

THIS INDENTURE made this————————————day of ————————————BETWEEN————————————— (hereinafter called the borrower) of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL————————————(hereinafter called the Secretary of State) of the other part.

WHEREAS the BORROWER has applied for an advance to purchase the motor——————described in the Schedule hereto on the terms of Article $\frac{156}{157}$ of Volume I of the Civil Account Code (hereinafter referred to as the said Code which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force). Now THIS INDENTURE WITNESSETH that in consideration of the sum of Rs.————on or before the execution of these presents paid by the Secretary of State to the borrower (the receipt of the borrower hereby acknowledges) he the borrower doth hereby assign and transfers unto the Secretary of State all that motor car more particularly described in the schedule hereunder written by way of security for the said sum of Rs.————and interest thereon calculated according to the said Code and the borrower doth further agrees and declares that he will duly pay to the Secretary of State the sum of Rs.———— aforesaid or the balance thereof as shall not have been repaid at the date of these presents by equal payments of Rs.————each on the first day of every month after the date of these presents and will pay interest on the sum owing calculated according to the said Code in the manner provided by the said Code PROVIDED ALWAYS and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of 10 days after the time hereinbefore provided for payment thereof or if the borrower shall die or otherwise cease to be in the service of the Secretary of State or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum which shall for the time being remain unpaid together with interest thereon calculated according to the SAID CODE shall forth with become payable and it is hereby agreed and declared that the Secretary of State may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car and either remain in possession thereof without removing the same or else may remove and sell the said motor car either by public auction or private contract and may out of the sale moneys retain the principal sum aforesaid or so much thereof as may for the time being remain unpaid

and interest thereon calculated according to the said Code and all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representatives and the borrower hereby further agrees with the Secretary of State that he will not permit or suffer the said motor car to be destroyed or injured or to deteriorate in a greater degree than it would deterioate by reasonable wear and tear thereof and will whenever the said motor car is injured or deteriorated forthwith repair and make good the same and will keep the said motor car insured against loss or damage by fire or accident.

IN WITNESS WHEREOF the said———————————(borrower) hath hereunto set his hand.

The Schedule above referred to———————————

———————————

Signed by the said
(borrower).

———————————

Signature of (borrower).

In the presence of

———————————

INDEX.

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 purposes of assisting references and no expression used in it should be considered as in any way interpreting the rules.

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