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CIVIL ACCOUNT CODE.

VOLUME I.



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(*Reprint.*)

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(Reprint.)

VOLUME I.

1. This edition is merely a reprint of the seventh edition of the Civil Account Code, Volume I, with such alterations as have since been introduced through the lists of corrections up to and inclusive of the 17th list dated the 30th April 1912.

2. No attempt has been made to revise the rules so as to provide for any alteration of procedure consequent on the amalgamation of the Public Works and Civil Account offices.

3. The following additions and alterations have been made:—

Article 7 (1) . .	. A new clause (*k*) has been added.
41 (*f*), Clause (*e*)	. The words "of the Government of India" inserted after "Political Department."
„ 98 . . .	. Transferred to Appendix BBBB.
„ 98 (*k*) . .	. A note has been inserted under Rule 4.
„ 98 (*k*), Note 1 .	. "Officer in charge of the experimental sewage installation at Poona" has been added.
„ 98 (*v*) . .	. The last portion of para. 1 has been revised.
„ 277, Clause III (7)	. The words "or half-year's pension, whichever may be less," have been omitted.
Chap. 28, Annexure A	. Rules regulating the General Provident Fund revised and corrected up to the end of April 1912.
Article 576 (*a*) . .	. A note authorising certain officers to cut or break counterfeit silver coins has been added.
„ 584 . . .	. A new note regarding maintenance of a penalty register in Form 73-A has been inserted.
Appendix BB, Rule V (*d*)	. The words "of the Government of India" inserted after "Political Department."
„ BBB . .	. The list of appointments against Home Department has been recast and a new Imperial Department—"Education Department" has been added with names of appointments deemed as "Heads of Departments."
„ D . .	. Under "Assam," "Sibsagar" has been omitted and "Jorhat" added to the list of Treasuries.
„ D . .	. Under Burma "Insein" has been added to the list of Treasuries.
„ K . .	. A note has been added to Rule 22 regarding sale of service postage stamps to the public.

3. The rest of the corrections relate mostly to changes occasioned by the abolition of the posts of Inspector General, Civil Veterinary Department, Inspector General of Agriculture, Director General of Education, the recent territorial redistribution and the amalgamation of the Postal and Telegraph Account Offices.

M. F. GAUNTLETT,

Comptroller General.

September 10th, 1912.

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CIVIL ACCOUNT CODE.

VOLUME 1.

PART I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

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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 all the money received be lodged in full in the Government treasury, 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.

This rule is relaxed in the Civil Department—

(*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.

2. 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. In case also of money arriving from a distance too late in the day for examination, it may be kept in sealed bags under double locks, but only until the next working day, the fact being recorded in the register mentioned above.

NOTE.—Local Governments and Administrations 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 or Administrations 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 for safe custody at the discretion of the District Officer.

3. 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 ₹500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, except receipts for money paid for service stamps, which should always be signed by the Treasury Officer.

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.

Check of Receipts.

4. It is ordinarily the duty of the Revenue Department concerned, and not of the Account 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.

5. (*a*) A Treasury Officer has no general authority to deal with demands presented at the treasury, his authority to make payments being strictly limited to the rules in the Account Code. If a demand of any kind is presented at a treasury which is not provided for by the rules in the Code, 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.

(*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 Imperial 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.—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 the 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 estimates and duly sanctioned.

Article 7, clause (*f*), page 3—

Substitute the following :—

(*f*) Receipts granted by a Railway or an Inland Steamer Company for freight and fares.

1st List—10-3-13.

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 granted by a Railway Company for freight and fares.
(*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.
(*h*) Receipts for any payment of money without consideration, such as receipts for Grant-in-Aid bills, and for fees paid to Barristers-at-Law.
(*i*) 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.
(*j*) Receipt for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).
(*k*) Receipts for payments made by or on behalf of Government in Native 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.)

8. 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 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.

9. 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 31 for deposit vouchers, and may be obtained from the local Accountant General.

(*b*) When the use of a purely vernacular 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 a voucher should be attested by the initials of the person signing the receipt; 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*) 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 Imperial or Provincial Revenues.

(*f*) 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.

(*g*) Bills requiring previous countersignature should be returned

Page 5, Article 9 (*d*)—

Insert the following words between "in" *and* "a" *in line 1* "the total of."

Insert the following after "receipts;" *in line 2* "as many times as such corrections and alterations are made."

2nd List—1-6-13.

should be quoted.

10. 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.

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.

11. 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 (see Article 390). Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 9. 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 prescribed by Article 556 (*a*) of the Civil Service Regulations 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 :—

Bill presented for salary, etc.		000
,, ,, ,, contingencies		000
,, ,, ,, sundries		000
	TOTAL	000
Paid in cash	000	
,, ,, drafts	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.

12. 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 passed for payment at a treasury but lost before being cashed, or in the case of a deposit repayment voucher lost before 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.

13. 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.

14. 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.

Audit Objections and Recoveries.

15. 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 under standing 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.

16. When the Accountant General disallows a payment of an allowance as unauthorised, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, 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 his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately over every authority under that of the Local Government; and, if the Local Government overrules an objection by the Accountant General, even temporarily, reference should be made to the Government of India."

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 his remedy in ordinary course.

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

4. 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.

Cheques drawn on Treasuries.

17. Cheque forms intended for the use of officers who are authorised to draw on treasuries by cheques, should be bound in books with counter-foils. Each book should bear a number which should be repeated upon each cheque contained in it, together with a consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws, the number of the cheque-book which he from time to time brings into use and the number of cheques it contains. Outside the book there should be an order to keep it 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. For cheque forms printed and issued under the supervision and orders of the Accounts Department the use of a special kind of paper protected by a water-mark has been prescribed, and this kind of paper only should be used both in the case of cheques drawn on treasuries, as well as those drawn on the Presidency Banks and their Branches.

Cheques on Presidency Banks and their Branches.

18. Cheques drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, or on any of their Branches conducting Government business, should be addressed to the Bank itself and not to any officer thereof. For instance, in the case of Presidency Banks, the address should be "Bank of Bengal, Calcutta," "Bank of Madras, Madras," etc., and in the case of Branch Banks, the address should be "Bank of Bengal, Patna," "Bank of Madras, Bellary," and so on.

Transfer of Office.

19. When an officer, whether gazetted or non-gazetted, who usually draws or countersigns cheques or bills payable at a treasury or sub-treasury, makes over charge of his office to another, he should send a *fac-simile* of the relieving officer's signature to the Treasury Officer or Sub-treasury Officer, in order that the latter may satisfy himself as to the validity of the bills presented by him.

Defalcations.

20. Any defalcation or loss of public money, stamps, opium or other property of Government deposited in a Government treasury or sub-treasury must be at once reported to the Accountant General even when such loss has been made good by the person responsible for it; and, when the matter has been fuly inquired 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. A similar course should be followed in cases of defalcations and fraudulent loss of stores in departments which maintain store accounts such as Police, Jail Manufactures, Print-

ing and Stationery, etc. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary. Defalcations, or losses of departmental revenue or receipts which have not been paid into a Government treasury or sub-treasury, petty defalcations or misappropriations committed by village officers, or losses due to accidents or thefts in village officers' houses, or while money is in transit to the treasury, need not 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.

Erasures.

21. 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 interlined: the head of the office should set his initials to each of such corrections in authentication. 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 9 (*d*).]

ANNEXURE A.

[Referred to in Article 5, 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. Bhuktiarpur-Behar Light Railway.
32. Shahdara (Delhi)-Saharanpur Light Railway.
33. Howrah-Sheakhala Light Railway.

Chapter 2.—Check on Receipts.

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Departmental Revenue.

22. (*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 Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

Fines.

23. (*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 it 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.

Miscellaneous Demands.

24. 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 contributions from Native States, contributions from municipalities, contractors and others towards the cost of State establishment, etc.

Convict Charges recoverable from Native States.

25. Native 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.—The rules fixing the responsibility of Native 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.--Salaries and Allowances: General Rules.

Due Date	26	Exchange Compensation Allowance—*contd.*	
Death of Payee	27	*Exchange Compensation Allowance to Officers on Foreign Service*	*41G*
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Exchange Compensation Allowance	41		
Officers to whom Exchange Compensation Allowance is payable	*41A*		
Officers to whom Exchange Compensation Allowance is not			

Page 12, Article 26—

Add the following after the 1st sentence :—

"Salary and Establishment bills payable at Provincial head-quarters, which require to be pre-audited, may, however, be signed and presented for payment at the Audit office three days before the last working day of the month to which they relate. The cheques on those bills will be dated 1st of the following month, or will bear the actual date of issue, if this be later."

3rd List—30-9-13.

date of embarkation;

NOTE.—The salary of an officer proceeding on combined leave out of India with a last-pay certificate entitling him to draw his privilege leave allowances from the Home Treasury, may be paid up to the date of his making over charge.

(*b*) when an officer is transferred from the Civil Department to the Military, Public Works, Marine, or Postal Department, or is transferred in the Civil Department to another Audit Circle;

(*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 salaries are not disbursed at the treasury, the Local Government may, if it thinks fit, direct the payment of salary bills except those of gazetted officers on the last open day before the said holidays.

2. The last payment of salary should not be made to a gazetted officer or to an officer referred to in Article 43, whose pay is drawn on salary 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, salary 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.

4. When combined leave is granted, privilege leave allowances for the broken period at the end of the leave may be drawn at any time after the expiration of the privilege leave.

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

Death of Payee.

27. (*a*) Salary, 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*) Salary 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.

Article 28 (*a*), page 13—

Delete the words " the Indian Civil Service, or " *in line 2.*

1st List—10-3-13.

Page 13, Article 28 (*a*)—

Change the full-stop at the end of this clause into a comma and insert the following words " which should be furnished with the necessary particulars by the officer who has been disbursing the pension. This report should be submitted in Form 40B."

Cancel clause (*b*) *of Article 28, Civil Account Code, and strike out* " (*a*) " *from the 1st clause.*

2nd List—1-6-13.

European pensioners should be [illegible] the Officer who has been disbursing the pension.

Last-pay Certificates.

29. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in the Civil Service Regulations, Appendix No. 3. A Treasury Officer must be careful not to pay salary 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 salary 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 salary for the month in which transfer has been made should be paid in the new district except as provided in Article 26 (*b*).

Bond of Indemnity for drawing Leave Allowances, etc.

30. (*a*) Officers often make arrangements with their agents to draw their leave 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 (Civil Service Regulations, Article 864).

NOTE.—A Register of Powers-of-Attorney will be kept by the Treasury Officer in the form prescribed in Article 215.

(*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 salary of.....
during his absence from the Presidency, $\frac{\text{we}}{\text{the (here insert the name of bank)}}$ do hereby engage to refund to Government, on demand, any over-payment that may be made to $\frac{\text{us}}{\text{them}}$ as 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 A.

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 allowances, 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 Comptroller General.

Fund Deductions.

31. 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 Annuity Fund and the Indian Civil and Indian Military Service Family Pension Regulations.

Article 32 (*a*), page 15—

Page 15, Article 32(*a*)— [illegible] Article 32 (*a*), *insert new clause* (*b*), *and*

Insert the following note, numbering it as note 2, under Article 32(a) as introduced by the 1st list of corrections :—

NOTE 2.—A capital sum paid in commutation of the whole or a portion of a pension, a gratuity granted to a widow as compensation for the death of her husband who is killed while in the execution of his duty, and compassionate gratuities granted to the families of deserving Government servants left in indigent circumstances are exempt from Income Tax.

(*b*) All salaries, annuities, pensions, bonuses and gratuities paid by Government or by a local body to or on behalf of a British subject in a Native State are also liable to the tax. *3rd List—30-9-13.*

NOTE 1.—The salaries of officers serving outside of British India whose services have been lent to, and whose salaries are paid by, Native States even though they may be paid in the first place by the Government of India, are not liable to Income Tax.

NOTE 2.—The salaries paid from the revenues of British India to subjects of Native States employed by Government for service within the territories of Native States are not liable to the tax.

1st List—10-3-13.

fixed salary, in respect of an office [illegible] include the following :—

1. Travelling allowance.
2. Tentage ,,*
3. Horse ,,*
4. Sumptuary ,,
5. Any allowance granted to meet specific expenditure, such as house-rent, compensation for dearness of provisions.
6. Scholarships, if granted to meet the cost of education.
7. School prizes.

NOTE 1.—Local and Exchange Compensation Allowances are subject to the tax, and no part of a consolidated pay is exempt.

NOTE 2.—Rewards for passing examinations are taxable under Part IV of Schedule II of Act II of 1886 as income, and not as salary under Part I of the Schedule. An Account Officer auditing the payment of any such reward should inform the Collector of the fact of payment in order that Income Tax may be levied on it.

NOTE 3.—Fees or honoraria paid by Government to Examiners for conducting examinations are not taxable as salary or gratuity under Part I of Schedule II of Act II of 1886, unless it is actually part of the officer's recognized duty to conduct such examinations. If it is not part of his duty, and if he is simply invited to do certain work which might equally well be done by a non-official on similar invitation, the fee which he receives is "income", not "salary", and the disbursing officer is not concerned with the recovery of Income Tax on the amount. An Account Officer auditing the payment of any such fees or honoraria should, however, inform the Collector of the fact of payment in order that Income Tax may be levied on it.

34. (*a*) The tax is leviable upon the gross salary, subject, however, to deduction of such portion of the salary as—

(1) is deducted under the authority or with the permission of Government for the purpose of securing a deferred annuity for the officer himself, or a provision for his wife or children after his death;

* See Article 41L (*d*).

(2) is paid by the officer to an Insurance Company, Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association in respect of an insurance or deferred annuity on his own life or on the life of his wife, but not on the life of his child;

(3) is paid into any Provident Fund established under the authority or with the permission of Government, and is not repayable to the officer at his option so long as he remains in the service;

NOTE.—Refunds under rule VII of the Civil Engineers' Provident Fund of amounts temporarily withdrawn under rule VI are not exempt from Income Tax. The same principle applies to other Provident Funds.

(4) is compulsorily stopped from salary by the orders or with the approval of Government for payments to Regimental Mess or Band Funds or the like;

(5) is deducted as fine inflicted by the head of an office or department or by Government.

NOTE.—A portion of salary withheld under an order of a Court is not a sum compulsorily stopped from salary within the meaning of this clause.

Provided that—

(*i*) the total amounts deducted under (1), (2), and (3) do not exceed one-sixth of the salary for the financial year;

NOTE.—The amount of premium paid to an Insurance Company in any year, for which a refund of Income Tax is claimed in a subsequent year, should not be included in the limit of one-sixth salary for the next year.

(*ii*) the claim to exemption on account of premium paid to an Insurance Company, etc., is made within six months from the last day of the financial year during which the premium was paid.

(*b*) The above deductions, with the exception of those under (5), are not taken into account in determining whether the income is liable to the tax or in determining the rate at which the tax shall be levied.

1. Interest paid under rule 11 of the I. M. S. F. P. Regulations and rule 9 of the I. C. S. F. P. Regulations is exempt from Income Tax : but interest paid under rules 13 and 16 of the former and under rules 12 and 15 of the latter is not exempt from the tax.

2. If a life insurance premium is payable in sterling, the amount to be deducted 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 for the year in which the deduction is made.

3. Premium paid by an officer while on leave or deputation out of India, whose allowances are disbursed from the Home or a Colonial Treasury, cannot be taken into account for the purpose of allowing an abatement of Income Tax.

Exception.—Insurance premia and subscriptions to recognised Provident and Service Funds so far as paid in India by an officer on leave or deputation out of India, whose allowances are disbursed from the Home or Colonial Treasury, are exempted from Income Tax to the extent of one-sixth of the salary actually drawn by the officer in India during the financial year, in which the premia, etc., are paid.

4. The amount of premium paid to a Life Insurance Company should be deducted in one sum from the salary bill to which the receipt for the premium is attached, before the calculation for the Income Tax is made.

5. Income Tax is not to be deducted from advances of pay made under Article 137, clauses (*a*) and (*b*), of this Code, and under Article 64 of the Civil Service Regulations, the

deductions being made from the gross amount of the salary bills from which the advances are recovered by instalments.

6. Advances made to officers proceeding on leave or duty out of British India are liable to Income Tax, which should be deducted in each case when the advance is made.

7. When advances of pay or leave allowance for a period extending beyond the date of the officer's return to India are made in England, Income Tax should be charged on the full amount of salary from the date of return to India without abatement for advance.

35. (*a*) A deduction made from 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

(2) (in the case of a deduction claimed by servant of the Government or of a local authority) by a copy of the same, 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 certificates of payment given by the Insurance Company, 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 Collector 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 adjudication.

36. If the salary, annuity, or pension amounts to ₹166-10-8 per mensem, the amount recoverable is five pies in the rupee, or, if less than the above, but not less than ₹83-5-4 per mensem, the rate is four pies in the rupee. The amount due on a fraction of a rupee should be neglected. Thus the tax to be realized on a monthly salary of ₹166-10-8 is ₹4-5-2 only. The tax is calculated in accordance with the Table printed as Appendix B.

36A. The tax is not leviable on the salary of any officer, warrant officer, non-commissioned officer or private of His Majesty's Forces or of His Majesty's Indian Forces, who is not in an employment which, according to the ordinary practice, may be held indifferently by military persons and civilians and whose salary does not exceed five hundred rupees per mensem.

NOTE 1.—The salary of officers of the class mentioned in this article who may be deputed on Famine or Plague duty under the Civil Department is also exempt from Income Tax if the salary drawn during the deputation does not exceed ₹500 a month.

NOTE 2.—In the case of Military Hospital Assistants lent for Civil duty, no Income Tax should be levied if the emoluments drawn in the Civil Department are no higher than those the Hospital Assistants were drawing when in Military employ. In cases in which higher allowances are drawn in Civil employ, Income Tax should be recovered.

Page 18—

Substitute the following for the last sentence of Article 37(a) :—

The tax on salary should be deducted with reference to the actual salary drawn in any one month even though that amount may include salary for more than one month.

3rd List—30-9-18.

[illegible] deducted from the salary of an officer whose total income during the year is found to be less than R1,000 may be refunded after the close of the year, but the refund should be made by the officer through whom the tax was originally collected on the certificate of the Collector to the effect that the total income of the officer for the year did not amount to R1,000.

(*c*) An officer whose monthly salary was R166-10-8 or more, but whose total salary during the year amounted to less than R2,000, may be allowed a refund of the extra one pie per rupee which was deducted from his salary during the period when it amounted to R166-10-8 or more.

38. The tax should be levied on a gratuity with reference to the total of the gratuity and salary drawn by the gratuitant in the year of payment,—*i.e.*, the gratuity should be exempt, taxable at four pies, or taxable at five pies in the rupee, according as the above total is less

Page 18, Article 39—

Add the following as note to this article:—

NOTE.—Whenever one department of Government or a Local Fund pays an allowance to an officer, whose pay is audited in a different account office, the authority responsible for the grant of the allowance should ascertain from the audit officer of the payee whether the allowance is subject to income-tax, if there be any doubt on the matter, and if it be so subject, must deduct the income-tax when paying the allowance.

2nd List—1-6-18.

40. (*a*) In the case of interest on Government securities the rate is five pies in the rupee, unless the holder produces a certificate from the Collector that his annual income from all sources is less than R1,000, or that the interest is employed solely for religious or public charitable purposes, when no deduction should be made, or unless he produces a certificate that his income from all sources is less than R2,000, in which case the rate is four pies.

(*b*) When any exemption is allowed, or a lower rate is levied, 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 No. 24).

40A. All claims for the refund of Income Tax paid under Parts I and III of the Second Schedule of Act II of 1886 may be received and examined, if preferred within six years from the date of realization of the tax.

Exchange Compensation Allowance.

41. This allowance is granted in accordance with the rules contained in Appendix BB. It is a provisional addition to salary, calculated on the difference between the gold value of half-salary at the market rate of exchange, and its value at a privileged rate, which for the present is fixed at 1*s.* 6*d.* per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which £250 converted at the privileged rate shall fall short of the equivalent of £250 converted at the market rate.

Officers to whom Exchange Compensation Allowance is payable.

41A. The allowance is payable only to Europeans. Eurasians who are not statutory natives of India are to be reckoned as Europeans, and, for the purposes of the rules, Europe includes the English-speaking colonies. As regards officers appointed in England no person appointed after the 6th June 1907 under a written contract shall be entitled to Exchange Compensation Allowance unless he is explicitly admitted thereto under the terms of the contract or unless the appointment which he holds gives him a claim to the allowance under any general rule or decision of the Government of India, a list of which appointments is given in Appendix BB.[1] As regards appointments in India, the claim depends on two factors which may be described as *Personal* and *Official* eligibility. The former is secured by being outside the class "Native of India" as defined in Statute 33 Vict., Cap. 3, Section 6, to which an important privilege of appointment in India to offices carrying a salary of R200 and over, save in certain excepted departments, is secured by Standing Orders of the Government of India. Full instructions are contained in Government of India, Financial Department, Nos. 2418-Ex., dated 26th May 1899, and 3457, dated 31st July 1899. As regards official eligibility, the concession is limited to those offices in which European qualifications are held to be indispensable or to services and departments in which a proportion of Europeans is held to be indispensable and is also subject to the further condition that the rates of pay in such appointments, services or departments have not been fixed or revised on the understanding that Exchange Compensation Allowance will not be drawn. The allowance is admissible only to officers who are appointed as Europeans, and in the case of the services and departments alluded to, only to those officers who are appointed for the purpose of maintaining the requisite proportion of Europeans. The Government of India alone can determine which are the offices, services and departments in which European qualifications or a proportion of Europeans are deemed to be indispensable. The question whether any officer is appointed because he is a European, and for the purpose of maintaining the proportion of Europeans is one for the decision of the Government by or under which the appointment is made.

NOTE.—A son of a Native of India by an English mother is ineligible for the allowance.

41B. Further orders of the Government of India have been issued in Financial Department Resolution No. 4847-Ex., dated 5th November

1898, as amended by Government of India, Finance Department, letter No. 6944-F.E., dated 18th November 1911, and in resolution No. 2556-Ex., dated 5th June 1899, describing the appointments by virtue of which an officer *appointed in India* becomes entitled to Exchange Compensation Allowance if not otherwise disentitled to it. These orders do not therefore render a person apointed in India eligible for the allowance, if he is a native of India, within the definition of that term in Statute 33 Viet., Cap. 3, Section 6.

41C. Cancelled.

41D. The orders issued by the Government of India on the subject of Exchange Compensation Allowance apply *proprio vigore* only to officers paid from general revenues. Their application to officers serving under Local Boards and Municipalities is a matter to be settled by Local Governments so far as these have legal and financial power to enhance the salaries of such officers. To this extent Local Governments may sanction any increase in the salaries of Local Board or Municipal servants by way of Exchange Compensation, provided that the concession so made in no case exceeds what such officer would have been eligible for by way of Exchange Compensation Allowance had he been serving under Government.

41E. As regards officers appointed in India on or after the 1st April 1897, a certificate of eligibility for Exchange Compensation Allowance will be granted on appointment by the Government by or under which the appointment is made. The certificate will set forth the grounds upon which the officer to whom it is granted is deemed to belong to the class of public servants who supply the indispensable European element in the administrative body of Indian officials. In the case of officers appointed in India before the 1st of April 1897, such a certificate on appointment is not required, but the orders of the Government under which they are now serving should be obtained as to their eligibility to receive the allowance. Only such officers as have obtained such certificates or orders can be given the full benefit of Exchange Compensation Allowance.

NOTE 1.—Officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of their claim to the allowance.

NOTE 2.—An officer without a substantive appointment acting in Government service is not debarred from Exchange Compensation Allowance merely by reason of his holding only an officiating appointment.

NOTE 3.—Except to the extent allowed in Note 1 above no officer can draw Exchange Compensation Allowance when holding an appointment which does not carry the allowance, whether he holds it substantively or as an officiating incumbent.

Explanation.—An officer, otherwise eligible, is not debarred from drawing Exchange Compensation Allowance while acting in an appointment which carries the allowance.

Officers to whom Exchange Compensation Allowance is not admissible.

41F. Exchange Compensation Allowance is not admissible to—

(*a*) persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case;

(*b*) persons serving under a contract in which their allowances are definitely fixed, which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed;

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will be entitled to Exchange Compensation Allowance, if he is explicitly admitted to the allowance in the agreement.

(*c*) persons who are not members of any regular service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their professions;

(*d*) officers permitted to make family remittances through Government for any month in which the privilege is availed of;

(*e*) members of the Political Department of the Government of India except those substantive or officiating in the grades of Resident.

Exchange Compensation Allowance to Officers on Foreign Service.

41G. Exchange Compensation Allowance is not admissible under the rules in Appendix BB to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of the allowance under the restrictions and rules contained in the Appendix cited above. But as the allowance will not be payable by the Government of India, but by the foreign employer, the claim in each case must, subject to any conditions imposed by Statute or by trust provisions, be decided, in the case of foreign service of the first kind, by the orders of the employer to whom the officer's services have been lent, and in the case of service of the second and third kinds, with the consent of the controlling authority of the funds to which the allowance will be chargeable. If the foreign employer signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance. If the Local Government entertains any doubt whether the officer is eligible under the rules, the case should be submitted for the decision of the Government of India in the Finance Department.

NOTE.—Exchange Compensation Allowance payable by the foreign employer to an officer on foreign service while on privilege leave should be distributed according to the rule of proportions between the foreign employer and Government.

Allowances on which Exchange Compensation is admissible.

41H. Exchange Compensation Allowance is admissible as explained below:—

(*a*) *In the case of officers whose emoluments are governed by the Civil Service Regulations:*—On salary, as defined in Article 38 of those Regulations.

(*b*) *In the case of officers whose emoluments are governed by the Indian Army Regulations:*—On pay, Indian allowances and staff salary.

(*c*) *In the case of officers on leave:*—On leave allowances fixed in rupees and drawn in India or Ceylon.

(*d*) *In the case of an officer part of whose salary is fixed in sterling and converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India:*—The allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

(*e*) *In the case of an officer serving in India who receives in sterling in England a wound or good service pension:*—An abatement should be made from the Exchange Compensation Allowance drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the *official* rate of exchange is exceeded by that at the rate fixed for the payment of Exchange Compensation.

(*f*) *In the case of employés of the Indo-European Telegraph Department, and other officers in Persia, who are entitled to Exchange Compensation Allowance:*—Such officers will be paid one-half of their salaries (subject to a limit of £1,000 a year) at the rate of exchange fixed between krans and pounds sterling, one rupee of salary being taken for this purpose as equivalent to 1*s.* 6*d.* and the other half at the rate of exchange fixed between krans and rupees. The rates of exchange, for the purposes of this article, between krans and rupees and between krans and pounds sterling will be fixed quarterly by the local authorities.

Amount admissible.

41J. The allowance is granted in the form of a percentage (at present 6¼ per cent.) on the officer's salary, subject to a maximum of ₹138-14-3 *per mensem*. A table for calculating the allowance is printed below for easy reference.

Salary.	Amount admissible.			Salary.	Amount admissible.			Salary.	Amount admissible.		
₹	₹	a.	p.	₹	₹	a.	p.	₹	₹	a.	p.
1	0	1	0	20	1	4	0	300	18	12	0
2	0	2	0	30	1	14	0	400	25	0	0
3	0	3	0	40	2	8	0	500	31	4	0
4	0	4	0	50	3	2	0	600	37	8	0
5	0	5	0	60	3	12	0	700	43	12	0
6	0	6	0	70	4	6	0	800	50	0	0
7	0	7	0	80	5	0	0	900	56	4	0
8	0	8	0	90	5	10	0	1,000	62	8	0
9	0	9	0	100	6	4	0	2,000	125	0	0
10	0	10	0	200	12	8	0	Maximum admissible.	138	14	3

How Calculated, Drawn and Charged.

41K. The allowance should be calculated on the whole gross salary for the month before deduction of Income Tax, Annuity, and Fund deductions. The percentage is not calculated on fractions of a rupee in the salary, fraction of 8 annas or more being taken as one rupee, and fractions of less than 8 annas being neglected. It should be drawn with pay on the same bill on which pay is drawn, being shown by a separate entry as follows:—

"Add for Exchange Compensation Allowance at 6¼ p.c."

It should be charged to the same head as pay, but in all entries in accounts it should be shown separately from pay.

Miscellaneous Points.

41L. The following rules should be noted:—

(*a*) Deputation allowance does not come within the definition of "salary" in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation Allowance is not admissible in respect to it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation Allowance.

NOTE.—The term "Deputation allowance" used above means an allowance payable in addition to salary under Article 81 of the Civil Service Regulations to an officer placed on special duty in India, and does not include the allowance under Article 85 of an officer deputed to Europe, which, when payable in India, carries Exchange Compensation Allowance, provided the officer concerned is otherwise entitled to it.

(*b*) The allowance is admissible on the extra staff pay and allowances enumerated in the statement which accompanied Government of India, Foreign Department, No. 903-Ex., dated the 8th February 1898.

(*c*) The allowance is not admissible on subsistence allowance drawn under Article 193 of the Civil Service Regulations, for the period of suspension pending the enquiry into alleged misconduct.

(*d*) When an officer claims exemption from Income Tax with reference to horse allowance or tentage included in his salary, he cannot draw Exchange Compensation Allowance on such allowances.

(*e*) The maximum limit of salary on which Exchange Compensation Allowance can be drawn is a monthly one; that is, if during any month the allowances on which Exchange Compensation Allowance is admissible exceed the maximum limit, Exchange Compensation Allowance for that month should be restricted to the maximum.

(*f*) When salary is drawn for a portion of a month, Exchange Compensation Allowance is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

(*g*) The allowance should not be treated as salary for the purpose of calculating table money recoverable under Article 1022 of the Civil Service Regulations from an officer travelling by sea.

(*h*) The allowance is chargeable with Income Tax and also with Civil Fund deductions, and, except in the case of Madras and Bombay Civil Servants who entered the service or passed the final examination before 1876, with annuity deductions, but the allowance admissible on the minimum furlough allowance is exempt from annuity deductions.

Chapter 4.—Gazetted Officers' Bills.

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Form of Salary Bill.

42. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer 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.

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

44. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General. At the written request or order of the officer, the salary bill may be made payable to some *well-known* banker or agent.

1. A Government Officer or any other single person cannot be constituted an "Agent" under Article 30 for the purposes of the above rule.

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

45. An officer drawing pay for the first time from any treasury should present, with his salary bill, a last-pay certificate in accordance with the rules contained in Appendix 3 to the Civil Service Regulations, unless he is a newly-appointed officer drawing his pay for the first time, when a health certificate—except in the case of an officer appointed by the Secretary of State—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.

46. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill on which he draws it is either pre-audited by the provincial 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.

Transfer of Office.

47. Every transfer of charge of a gazetted officer should be reported by post of 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 transfers 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 to Officers in England.

48. 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.

49. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, 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 an officer 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.

50. (*a*) Bills for rewards under civil rules to civil officers, including chaplains and military officers in civil employ, should be pre-audited by the Accountant General, who will be guided either by the scales laid down by the Government of India for those rewards which apply generally, or by such special rules as may obtain in the several provinces.

(*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.

Inspecting Officers.

51. In most cases, and in the absence of special provision, payments can be taken only at the treasury of the district in which the claim arises; but 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 head-quarters. 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.

52. 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 head-quarters treasury:—

(*a*) The Metropolitan Bishop of Calcutta, from any treasury in India.

(*b*) Other Bishops, from any treasury within their diocese.

(*c*) Archdeacon, from any treasury within diocese.

(*d*) Inspector General of Forests, from any treasury in India.

(*e*) Director General of Archæology, from any treasury in India.

(*f*) Government Epigraphist for India, from any treasury in India and Burma.

(*g*) Surveyor General of India, from any treasury in India.

(*h*) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, from any treasury in India.

(*i*) Director General of Observatories, from any treasury in India.

(*j*) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology, from any treasury in India (including Burma).

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

Chapter 5.—Establishment.

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Sections of Establishment.

53. 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 distinct and separate from his Land Revenue establishment.

54. 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 chuprassees 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.

55. (1) Early in April in each year, a detailed statement of the permanent establishment existing on 1st 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 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 every gazetted officer, and other members of the establishment holding a permanent appointment, whether on duty or absent on foreign service, leave or deputation, or in a temporary appointment elsewhere, or under suspension, should be distinctly shown, with the exception of those exempted from keeping service books by Article 816 of the Civil Service Regulations, and any officials on non-pensionable establishments, who should be shown in detail of grades only.

[NOTE.—The names of menial servants attached to Survey Parties, whose service is not longer than two years, may be omitted from the annual statement; but when 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.]

(*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 Government 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.—A Local Government or Administration may delegate this power, in the case of non-gazetted officers, 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 of gazetted officers should be entered first, and beneath them those of the clerks and servants 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 8) required by Article 62, which would accompany the April bill.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "*Name of Incumbent*" beneath the name of the absentee for whom he is officiating.

NOTE.—In the case of clerks in account offices who draw fixed rates of pay, details of acting promotions to higher grades need not be shown.

(*g*) If the acting 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 officers 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 officers which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, 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 (Article 417 of the Civil Service Regulations). The name of an officer 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.

Article 55 (2), Chapter 5, page 30—

Add in continuation :—

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."

1st List—10-3-13.

Service Books and found to agree.

Article 57, Note 1, page 30—

Substitute the following :—

In preparing proposition statements under this rule, all fixed allowances, such as local allowance, conveyance allowance, fixed house-rent office allowance, permanent travelling allowance, clothing allowance, if the scale is fixed, etc., should be included in the proposition statements along with the pay of the appointments to which such allowances are attached. On the other hand variable allowances such as those granted under the Calcutta, Bombay and Rangoon house allowance schemes, the grant of which depends on the fulfilment of certain conditions on the part of the officers to whom they are allowed, are not to be shown in the proposition statement. An estimate of the cost of such allowances should be made as accurately as possible and reported to the sanctioning authority in the letter forwarding the proposition statement which should clearly indicate the total probable cost as arrived at by adding this estimate to the cost shown in the proposition statement. The manner in which such estimate should be made will naturally vary with individual cases and must be left to the discretion of the Local Governments and Administrations who may issue such instructions on the subject as may be necessary.

1st List—10-3-13.

1. In calculations for the purposes of this rule, Exchange Compensation Allowance should be taken into account in all cases in which it is practically certain to be an element of the proposed expenditure.

2. 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 under all it depends largely on the period of rise. If the pay rise by five equal increments from a minimum to a maximum, the average monthly cost will be taken at the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum *plus* three-fourths of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases, an intelligent estimate should be made.

3. The Government of India has directed that, before passing orders on such proposition, the Local Government should obtain from the Accountant General a verification of the figures in the column headed "Present scale."

4. In the case of schemes which have to be submitted to the Secretary of State for sanction, it will not always be necessary to prepare for that purpose proposition statements in full detail in Form 5. When such a scheme involves the revision of a large establishment, comprising subordinate and menial posts, the simplified Form 5-A, prepared in consultation with the Accountant General, may be forwarded to the Government of India, who will decide whether it furnishes sufficient information or whether Form 5 should be used. Where the simplified form has been submitted to the Secretary of State, it will still be necessary to prepare statements in the ordinary form before effect can be given to the Secretary of State's general sanction. Where the scheme is composed of separate schemes independent of one another in the Revenue Administration, final sanction may be separately given upon separate detailed statements for each section. The Government of India will decide in each case whether final sanction should be given by the Local Government or by the Government of India, further sanction of the Secretary of State not being necessary unless the deviations from the simplified proposition statements are such as

would require the sanction of the Secretary of State under the rules of the Civil Service Regulations, or unless the Government of India consider such reference to the Secretary of State necessary for special reasons.

Monthly Bill.

58. Pay bills will be prepared in Form 6 with full detail of names, both of substantive and acting officers, and will show separately in the first money column the salary or leave allowance claimed for each person for the month, whether drawn or not, and in the second any amount not drawn, but held over for subsequent payment. The fourth money column will be used to show the amount actually drawn for each section; and when salary 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 salaries 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 all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately, and sanction quoted.

2. The names of policemen and postmen and village postmen whose pay does not exceed R20 per month, and of other officers whose pay does not exceed R15 per month in Burma and R10 elsewhere, may be omitted from the pay-bill, provided that a certificate

Article 60A, Chapter 5, page 31—

Insert a new article, numbering it as 60A :—

60A. In the case 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 needs be furnished by Heads of Offices along with the monthly pay bills. In those cases, however, in which the power to sanction leave and acting arrangements within the office in consequence thereof has been delegated to Head of Offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements will not be included in the consolidated absentee statement to be furnished by the controlling authority.

1st List—10-3-13.

ment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Articles 49 and 50 of the Civil Service Regulations, must accompany the bill. The number and date of sanction to appointments of persons other than natives of India on salaries of ₹200 a month or upwards should be quoted.

NOTE.—The production of a medical certificate is necessary in the case of an officer promoted from non-qualifying service paid from a local fund to a post in superior Government service.

62. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 8 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 Salaries.

63. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill; his salary can be drawn anew under Article 65 when he presents himself to receive it. Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India must be drawn from the treasury from which his salary is ordinarily disbursed under the signature of the head of his office; 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 29) 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 salary 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.

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. When, with the special sanction of the Comptroller General, undisbursed pay of any establishment is permitted to be retained in hand for more than one month, the amount so retained should be certified at foot of the bill as follows :—

Certified that ₹ *out of the amount drawn on the establishment bill for* 19 *are retained for future disbursement, and that all sums drawn prior to that date have been disbursed to the proper persons or refunded.*

64. The head of an office is not at liberty to re-adjust the salaries of an officer by giving one officer 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 Civil Service Regulations. 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.

Arrear Bills.

65. 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 to Government granting a new allowance: such bills can be presented at any time, subject to the conditions laid down in Article 5, and may include as many items as are necessary.

Service Books.

66. Special attention is drawn to the rules regarding service books, contained in Articles 816 to 822 of the Civil Service Regulations. 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 whose orders have caused it. It should be possible to prepare the pay bill by checking the last-pay bill with the service books.

67. The service books should be kept in the custody of the head of the office (Article 818, Civil Service Regulations). 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.

NOTE.—In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in *red* ink.

Travelling Allowances.

68. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 9). When actual expenses are drawn under the rules, their details should invariably be furnished in the travelling allowance bill. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the head-quarters station, 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.

69. 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 has "passed the establishment travelling allowance bill of for the month of for ₹ as follows:—

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

The bill contained the required certificate of the distribution of the amounts."

70. 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 30 days 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 officers 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.

71. When 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. He cannot take advances on account of travelling allowances, but can draw any amount due on a bill prepared as laid down in Articles 68 to 70.

Compensation for Dearness of Provisions.

72. Local Governments and Administrations may, by special orders, grant compensation to the establishments subordinate to them within the following limits:—

(I) (*a*) When the price of the common staple food-grain of the district is dearer than ₹1 for twelve seers, but is not dearer than ₹1 for ten seers, all whole-time servants of Government on civil establishments whose pay does not exceed ₹30 per mensem, may receive an extra allowance at rates not exceeding those prescribed below:—

Pay exceeding ₹16 but not exceeding ₹30 per mensem ₹2
Pay not exceeding ₹16 per mensem . . . . ₹1

When the pay is less than ₹5 per mensem, the extra allowance may be increased, at the discretion of the sanctioning authority, so as to bring up the aggregate pay and allowance to an amount not exceeding ₹6 per mensem.

(*b*) When such grain is dearer than R1 for ten seers, the above allowances may be raised to amounts not exceeding R3 and R1-8-0, respectively, and the aggregate pay and allowance of servants on less than R5 per mensem may be brought up to R6-8-0 per mensem.

Explanation 1.—In provinces in which the districts are very large, the taluk or other sub-division may be taken as the area for the application of the test prices.

Explanation 2.—Local Governments and Administrations may, at their discretion, take the average of the prices of the principal food-grains instead of the price of the common staple food-grain of the districts as the test.

Explanation 3.—The limits 10 and 12 seers per rupee are maxima, and any Local Government or Administration may, at its discretion, withhold compensation until grain is dearer. Similarly, the pay limit of R30 a month should be regarded as the maximum, Local Governments and Administrations having full power on each occasion of distress prevailing to adopt a lower limit.

Explanation 4.—All other forms of remuneration besides pay proper such as acting charge, local and hill allowances, overtime allowances, fees and pensions are to be taken into account in determining pay for the purpose of these rules.

(II) The allowance is admissible to men who are officiating or in temporary employment and also to piece-workers in Government Presses, provided that they are drawing rates of salary which have been fixed with reference to normal circumstances, but the allowance is not admissible to men absent on leave or under suspension nor to part-time servants who are only engaged by Government for specific duties which do not prevent their earning money in other ways.

(III) Government servants drawing consolidated rates of pay part of which has been expressly granted for the up-keep of a horse or camel, are eligible for grain compensation if their net pay, excluding the above-mentioned allowance, does not exceed R30 per mensem. Mounted men who are eligible on their net pay to draw the grain compensation allowance for themselves may also get an extra allowance not exceeding R1 a month at the discretion of the Local Government or Administration, for the extra cost of feeding their horse or camel.

(IV) The orders in each case should be strictly temporary, and unless specially renewed should, in no case, be held to continue in force beyond the end of the financial year in which they were issued.

(V) In Calcutta whenever grain compensation is sanctioned by the Government of Bengal for the Provincial establishments, the Comptroller General may extend the concession on the terms of the Local Government's sanction to the Imperial establishments employed there. Heads of Imperial Departments may similarly follow the lead of the Local Governments in respect of the establishment subordinate to them serving elsewhere than in Calcutta.

NOTE 1.—The common staple food of the district, taluk, or other sub-division means the cheapest grain of any kind commonly used by the people of the tract.

NOTE 2.—For Heads of Departments, see Appendix BBB.

Chapter 6.—Contingent Charges.

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Classification of Charges.

73. Contingent charges incurred on the public service are generally divided into classes, but the precise rules of classification vary according to local orders. In most provinces there are at least two classes—

(*a*) Contract contingent charges,
(*b*) Countersigned contingent charges,

and the rules in this chapter relate expressly only to these two classes. The Local Government may, however, divide the contingent charges into other classes if it thinks fit, and may modify the rules in this chapter so far as such classes are concerned, provided that—

(*i*) Any expenditure not coming under contract contingent charges, nor regulated by a fixed scale laid down by competent authority, must either receive previous sanction or must be dealt with under the rules relating to countersigned contingent charges.
(*ii*) All contingent expenditure must be entered in a contingent register.

74. Contract contingent charges are those for which a lump sum is allotted annually within which the officer may incur expenditure as required without further sanction of any kind. All other contingencies are countersigned contingencies, unless the Local Government has directed any further subdivision of contingent charges.

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.

General Limit.

75. 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 define the nature and limit of charges—

(*a*) which may be incurred without previous sanction, and
(*b*) which require the previous sanction—

(*i*) of any controlling officer,
(*ii*) of itself.

76. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual grant, 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 grant 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 grant under another detailed head. Again, the power of making transfers from the contingent grant 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.

NOTE.—Under an arrangement sanctioned in Government of India, Finance Department, letter No. 5545-A., dated the 13th September 1911, money allotments are made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them in the Central Provinces, Burma, Bengal, Assam, the Punjab and the North-West Frontier Province. Only Local Governments are competent to sanction any re-appropriation 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 re-appropriate from savings in the stationery allotments to meet contingent charges under other heads, provided that no such re-appropriation be allowed until a certificate that savings exist has been obtained from the Controller of Printing and Stationery.

Permanent Advances.

77. To an officer incurring petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance is allowed, which is in general single for the whole office, *i.e.*, a District Officer is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance which is held by the Accountant General at his personal debit.

1. The amount of the permanent advance for each office is fixed by the Local Government on application through the Accountant General; it must, of course, be larger when distance from the treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary.

2. 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.

3. For the purpose of sanctioning permanent advances required for their own offices, as well as for offices subordinate to them, the Agents to the Governor General in Central India, Rajputana and Baluchistan and the Chief Commissioner of Coorg exercise the powers of a Local Government.

4. 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. When there is any difference of opinion between the Accountant General and any such authority on this point, the matter should be referred for the orders of the Local Government. The permanent advances for the offices of the officers referred to must however be sanctioned by the Local Government.

78. Each officer who has obtained a permanent advance is required, on the 15th April in each year, to send to the Accountant General a short acknowledgment that the amount is due from, and to be accounted

for by, himself; if any officer should fail to make such acknowledgment, the Accountant General should demand it immediately. In case of transfer of charge of an office, a similar acknowledgment for the full amount must be sent by the relieving officer.

NOTE.—Care should be taken not to multiply permanent advances unnecessarily. An Officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same way as he himself furnishes the Accountant General, and retaining them in his office.

Article 79, page 38—

Insert "or of a gazetted officer to whom this duty has been delegated by him" *after* "office" *in line 5.*

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date of payment of each item."

80. This register will be in Form 10, printed on royal paper, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant 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 varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, 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 punkha pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges.

2. The most important common heads of contingencies are noted below; any others, which it may be convenient to record separately, may be added to the list, and those here specified may, if desired, be further sub-divided :—

(*a*) Section-writing.
(*b*) Cost of land.
(*c*) Law charges.
(*d*) Tour charges.
(*e*) Purchase and repairs of furniture.
(*f*) Purchase and repairs of tents.
(*g*) Purchase of books.
(*i*) Country stationery.
(*k*) Carriage of stationery.
(*l*) Hot and cold weather charges.
(*m*) Service Postage and Telegram charges.
(*n*) Remittance within district.
(*o*) Treasury charges.
(*p*) Cloth for records.
(*q*) Miscellaneous.
(*r*) Rents, rates, and taxes.
(*s*) Hill journey charges.
(*t*) Pay of menials.

3. 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.* Service postage stamps only shall be used in payment of telegrams despatched on the public service. The postage and telegram charges must be supported by the Treasury Receipts for the money which should always be given upon a printed form filled up entirely by the treasury and signed by the Treasury Officer. If any officer is compelled to send a telegram at a time

when he is temporarily without service stamp 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." State telegrams sent from railway stations will similarly be paid for in cash. The value of such telegrams may subsequently be recovered from Government, the officer concerned submitting as his voucher the receipt for the telegram, together with a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable.

4. Books of telegram forms required for official use may be obtained free of charge from the Superintendent, Government Printing, Calcutta, under sanction given by Local Governments or heads of departments.

81. Before the register is brought into use in the disbursing office it will be ruled, and as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others); and in the case of any unusual charge, 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 92.

82. At the end of each month the forward total of each column should be made in the disburser's register, and when the foot of the page is reached, it should be carried forward in ink to the top of the next. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant 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 96) from the

Article 83, page 39—

" " " " " initials against the date of each payment" *in*

Article 83, Note 1, page 39—

Substitute the following for this note :—

It has been ruled that either the Head of the Office *himself* or a gazetted officer to whom this duty has been delegated by him must initial the entries in the Contingent Register. If this duty has been performed by a non-gazetted officer during the absence of the Head of the Office, and of such gazetted officer, the register must be reviewed, and the entries re-initialled by the Head of the Office or such gazetted officer on return to head-quarters.

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be given as will suffice for the purpose.

sub-vouchers for service postage and telegraph charges should be attached to the bill; the remaining sub-vouchers are retained in the office, except those which, in the case of countersigned contingent charges, the disbursing officer is authorised to destroy, and no details of their numbers, etc., need be given in the bill. The bills with the sub-vouchers and registers will be laid before the head of the office, who will put his initials against the date of each payment and sign the bill, which the cashier will then date and number and present for payment at the treasury.

1. It has been ruled that the head of the office must *himself* initial the entries in the contingent register. If this duty has been performed by a non-gazetted officer during the absence of the head of the office, the latter must, on return to head-quarters, review the register and re-initial the entries.

2. 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.

34. 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 may 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 charges be actually incurred in one year and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

34A. 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.

35. 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; as, for instance, charges for purchase and repair of tents, or for furniture to be used by the revenue and magisterial branches of a district office, whose bills are submitted for the countersignature of a Commissioner. 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.

36. When for any charge special sanction is necessary, the sanction must be quoted both in the bill presented for encashment and in the detailed bill; 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 month's bills should bear a note of how much has been spent up to date under the sanction.

37. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury; and if a contingent bill headed as belonging to one month be presented for payment in the next, it will be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed *from the treasury.*

Countersigned Contingent Charges—Monthly Bill.

38. (*a*) From the monthly totals of the contingent register the monthly detailed bill will, in the case of countersigned contingent charges, prepared in Form 11, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each unusual charge; 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 control-

ling officer, or, if there be no controlling officer, to the Accountant General direct, with all sub-vouchers for service postage stamps, and for all sums above R10, and a certificate in the following form for smaller ones:—

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 R10 in amount, all sums paid for postage stamps, 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.

(*b*) If in any month the monthly proportion of the budget grant 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, or, in the Madras Presidency, of the Board of Revenue, 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 Comptroller, India Treasuries.

89. 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 12, showing full details of the charges.

1. Illustrations may be necessary to explain the second condition. *A*, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and replace themselves in fund 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 in adjustment of the bills cashed by himself *and* his subordinates.

Countersigning Officer.

90. 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 expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (Article 97) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the budget of the province, and the grant can be made available by transfer from the grant of the other district; if they

were not anticipated, a case for extra grant may possibly be made out. If the *monthly proportion* of the budget grant is at any time exceeded, the countersigning officer is required to note on the detailed bill, for the information of the Accountant General, that he is satisfied that special circumstances have rendered the temporary excess necessary.

91. 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 the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted on the bill at foot and in the "Remarks" column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, and the following certificate in lieu of the smaller ones:—

I certify that, in support of every charge of more than R10 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for service stamps, State telegrams, and items in excess of R100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than R10 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.

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 authorized by the countersigning officer.

92. There will thus be two registers of the same form in the offices of the disburser and the countersigner. In the first a single line will be given to each sub-voucher; in the second, to each monthly bill, except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the district office for record of the numbers of sub-vouchers, but in the countersigning office it will be blank. Again, for the columns to the right, that concerning the detailed bill would show in the district office the date of its despatch: in the other, the date of its receipt. The column for date of admission would in the countersigning office show the date of despatch of the countersigned bill, while in the case of the district office it would 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 would be recorded by each in the column of remarks on the same line with the figures affected.

Disallowances.

93. 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 ₹ ," 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 of 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.

Inspecting Officers' Bill.

94. 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.

95. 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 tht public accounts:—

1.—For the purposes of inter-departmental 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*) Departments classed under Administration—Jails, Police, Roads and Buildings, Irrigation (*i.e.*, Maintenance of Public Tanks and Waterways), 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, Post Office, Telegraph, Railways, Irrigation (supply of water), 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 and Navigation Works for which Capital and Revenue Accounts are kept.

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they were constituted (*see* rule VI).

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.

2. Expenditure on buildings by Public Works Department Officers in Bombay on account of the Indo-European Telegraph Department should be debited in transfer to the latter Department.

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 Postal or the Telegraph Department.

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).

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 petty 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 Imperial, or to the Assistant Comptroller General, 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 Comptroller, India Treasuries, 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.

Exception.—Military stores supplied to Imperial Departments from Arsenal. As the issue of these stores represents military or *quasi*-military operations somewhere, nothing is gained by giving credit for them under "Army."

(*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.—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.

X.—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.

XI.—All payments of amounts due by one Public Department to 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.—The cost of stationery and printed forms supplied to State Railways (including lines under survey or construction) is payable in cash.

96. 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 bill; 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.—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.

Expenditure for other Officers.

97. 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 R50, 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 grant, 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 R. T. Receipt.

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

98. Transferred to Appendix BBBB.

Chapter 7.—Miscellaneous Charges.

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Refunds of Revenue.

99. 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 13) 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 in column 10, 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.

100. The sanction necessary for refunds of revenue is regulated by the orders of the Local Governments. 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.

101. 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.

102. 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 C.

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 account.

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.

103. 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.

104. The cost of any special establishment entertained under orders of Government by a 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.

105. 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.

106. 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.

107. 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.

Rewards to Informers (Indian Customs Act).

108. 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 ₹1 for each day's imprisonment allotted, provided that the rewards shall not exceed ₹50 for one prisoner, or ₹200 for any one case.

Treaty Payments.

109. Amounts payable under treaty to Native 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.

110. The following rules have been prescribed by the Government of India for the regulation of expenditure incurred by officers entrusted with special political expenditure and for the guidance of Account Officers:—

1.—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—

Salaries and Allowances.

1. Salaries of Officers.
2. Salaries of fixed establishment (both permanent and temporary).
3. Deputation allowance.
4. Sumptuary allowance.
5. Outfit allowance.
6. Travelling allowance (if different from that admissible under the Civil Service Regulations).
7. Free rations.
8. Compensation for dearness of provisions.

Class II.—Charges for which allotment may be made with discretion to the Officer in charge—

Initial charges.

1. Purchase of tents.
2. ,, of camp furniture and equipment.
3. ,, of transport equipment.
4. ,, of Toshakhana articles.
5. ,, of mess equipment.
6. ,, 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 chiefs.
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 "Salaries and Allowances" present emoluments and the deputation 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 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" grants may be transferred from one head to another, provided the total grant is not exceeded.

† 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.

III.—An officer entrusted with special political expenditure shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the local Accountant General. The officer should therefore apply to the Accountant General to the Government under whose orders he is acting, 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 Accountant General of the issue of letters of credit.

IV.—A cash book in Form 13 (A) 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 or confidential vouchers, to the Accountant General from whom the letters of credit were obtained.

V.—As far as possible vouchers should be furnished of all items of expenditure exceeding ₹10. 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 prescribed in Article 88 of the Civil Account Code. 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.

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

VII.—A supply of stationery as well as of Salary, Establishment 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 13B attached should be kept of the articles purchased for the Toshakhana, which at the close of the mission should be submitted to the Accounts Office through the Government of India in the Foreign Department.

111—113. Cancelled

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

113A. 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 limit of the allotment made for it;

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

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

113B. A copy of this order is to be sent to the Comptroller, India Treasuries, who will then authorize the treasury to pay the amounts on the officer's receipt.

113C. 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.

113D. An account of the expenditure against the allotment must be rendered to the Comptroller, India Treasuries, 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.

113E. 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.

113F. If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 113A, and the Secretary must proceed thereafter under Articles 113C, 113D, and 113E. No part of the grant may therefore be spent without an allotting sanction under Article 113A.

113G. 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 113A will be communicated both to the Comptroller, India Treasuries, and to the Accountant General of the Local Government. The Local Government and its Accountant General will thereafter manage the expenditure under Articles 113A to 113F.

Construction or Purchase of Vessels.

113H. Local Governments and Administrations may sanction the construction or purchase, at the cost of Provincial Revenues, of all vessels that may be required for inland navigation and for use at ports, subject to the following rules:—

(*a*) without the previous sanction of the Government of India to be obtained through the Marine Department, the cost shall in no case exceed ₹1,00,000;

(*b*) the advice of the Director, Royal Indian Marine, as regards the type and cost of the vessel to be constructed or purchased, shall invariably be obtained, and shall be adopted on all material points;

(*c*) without the previous sanction of the Government of India in the Marine Department no boat or vessel shall be built otherwise than at a Government Dockyard;

(*d*) the preceding rules do not apply to non-seagoing vessels of any kind, other than those driven by engine power.

Chapter 8.—Loans and Advances.

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Forms of Drawing and Repaying.

114. Loans and advances may not (except in the cases specified below, and in cases provided for by the Civil Service Regulations) be drawn from a treasury without authority of Government, which authority must be quoted in the voucher upon which the amount is drawn.

115. 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.

2. A personal advance to a public officer may be repaid, either by deductions in his salary bill, or in cash; but in all cases the amount and date of the advance must be quoted. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Sanction.

116. Advances of unusual character or of large amount always require the previous sanction of the Government of India; and no loan, even from Provincial or Local Funds, may be made without such sanction, save as specially provided below.

117. Cancelled.

Calculation of Interest.

118. 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.

Revenue Advances and Loans to Public Corporations.

Definition of Revenue Advances.

119. Revenue advances include the following:—

I. Advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, and the Agriculturists' Loans Act, 1884, as amended by the Land Improvement and Agriculturists' Loans (Amendment) Act (Act VIII) of 1906, or advances to Co-operative Credit Societies under Act X of 1904.

II. Advances under special laws not coming within class (1), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.

III. Loans to Native States, landholders and notabilities apart from the provisions of any law.

IV. Advances for survey operations, such as for erecting boundary marks or for other expenditure on survey which is recoverable from landholders or ryots.

V. Advances of special Revenue Departments, such as Salt and Excise (*e.g.*, for purchase of [illegible]

Chapter 8, Article 120 (*a*), page 55—

Add the following to the penultimate sentence:—

While those under the Local Authorities (Emergency) Loans Act, 1897, as amended by Act XI of 1912, are defined in the Government of India, Finance Department, notification No. 571-A., dated 24th September 1912.

Local Authorities Loans Act, 1879, are regulated by rules published under the Act by Notifications Nos. 15 and 16, dated 1st January 1889, and No. 417, dated 24th January 1890. These rules are not in any way affected by the rules in this chapter.

(*b*) Loans to private individuals under class III of the previous article should be made only when they have in them some purpose of a public or political character.

121. As regards loans to Municipalities, District Boards and other public bodies, etc., the special conditions to be insisted on by Local Government before making any loan are—

1st.—Loans may be granted only for works of public and general convenience and utility, such as drainage, water-works, bridges and the like, and also to a limited extent for works which are merely or mainly ornamental or convenient such as a town hall, public garden or market place.

Loans are also granted for the construction of railways to such District Boards as levy a special cess for the purpose.

2nd.—A local body which has borrowed from Government may only borrow from other sources after having obtained the sanction of the Local Government concerned, which should not be granted unless it is clearly shown that the sum lent by the Government with interest thereon is duly secured.

[*N.B.*—This condition is, of course, enforced indirectly through the operation of the rules under the Local Authorities Loans Act, under which the Local Governments are bound to see that the assets and future resources of the borrowing body, when it desires to borrow, are equal to bearing the burden of a further liability as well as to discharging existing ones.]

Provincial Loan Account.

122. Local Governments and Administrations, with which Provincial arrangements are in force, may grant advances coming under classes I to III of Article 119, and loans to Municipalities and Public Corporations (other than Presidency Corporations), including Local Boards,

District Councils and any bodies having like authority beyond the local limits of Municipalities and Cantonments, as well as other miscellaneous loans and advances when especially sanctioned by the Government of India, out of amounts placed annually at their disposal by the Government of India.

NOTE.—It is not intended that loans should be made to large Municipalities which have a public credit of their own.

123. These amounts are brought on to an advance and loan account which has been opened with each Local Government. The account was opened with the actual outstanding balance of advances and loans in each province on the 31st March 1888. Further sums are placed at the disposal of Local Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented. The Local Governments should disburse loan money within the allotments provided in the annual Advance and Loan Account placed at their disposal. The amount of loans to be made should not exceed the net total amount of advance provided for any province; and Local Governments are free to utilise any excess repayments during the currency of the year in making fresh loans and advances.

124. Interest at $3\frac{1}{2}$ per cent. a year is charged to Local Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year as shown in the books of the Account Office. On the other hand, Provincial Revenues are credited with the full amount of interest received on these loans and advances which without the previous assent of the Government of India shall not be less than 4 per cent., except in the case of advances made under rules sanctioned by the Government of India in which lower rates are allowed. Any sums which it may be necessary to write off as irrecoverable must be at once charged to Provincial Revenues and credited to the advance account.

NOTE.—When Loans to Co-operative Credit Societies (Article 119—I) are granted free of interest, a separate account should be kept and the total deducted from the total balance of the Provincial Loan Account before interest at $3\frac{1}{2}$ per cent. is calculated thereon.

Estimates.

125. In the case of all these advances provision should be made in the estimates for all 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.

126. As regards advances and loans coming into the Provincial Loan Account, it has been ordered that in November of each year each Local Government should submit to the Government of India an estimate in Form 14 of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each

province. The Government of India does not ordinarily sanction any additional allotments during the currency of a year.

NOTE.—Municipalities occasionally apply for loans, which involve the payment of money to them not only during the year for which the estimates are submitted, but during future years, and which, therefore, not only utilize a part of the Provincial allotment for that year, but practically bind the Government of India to making allotments in future years. Before sanctioning such loans the Local Governments should ascertain from the Government of India whether the Government of India are likely to find any difficulty in providing the necessary allotments from year to year during the currency of the loans; an estimate of the amounts that will be required in the first as well as in each of the succeeding years being furnished by the Local Government on each occasion. The Government of India will then consider whether funds will be available for the purpose, and, if so, will make special allotments for such loans, which will be distinctly specified in the annual Resolution regarding the allotment of funds. Any savings from these specific allotments, due to postponement of the issue of the loans, should be held over and should not be considered as available for other loans.

127. Cancelled.

Allotment of Grants.

128. A Local Government should, as far as possible, regulate the transactions of the year according to the sanctioned estimate; and as demands are apt to arise in a sudden and unforeseen way, care should be taken to reserve for such demands such an amount as experience may show to be necessary. Subject to the condition that the total amount sanctioned for net payment on account of loans and advances of all classes coming under the Provincial Loan Account is not exceeded, a Local Government may transfer funds sanctioned for one class to meet demands falling under another class. But no re-appropriations to class III for loans to private individuals are permissible from undisbursed portions of allotments provided for the other classes.

Conditions of Repayment.

129. The following rules apply, so far as the law and existing regulations allow, to all advances of the kind included in the Provincial Loan Account:—

(*a*) The term of loans under the Local Authorities Loans Act may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible, not exceeding 20 years. The period of repayment of loans which are granted for works which are mainly or merely ornamental or convenient should not exceed 10 years.

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

(*c*) It will be optional with each Local Government and Administration to fix its own dates 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 realized. 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 Local Government 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: and even in the case of loans the debits against which arise through the Public Woks Department accounts current, the same course should be followed, although the Accountant General may in the first instance make a reference to the Examiner of Public Works Accounts to ascertain the cause of delay.

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, interest is recoverable half-yearly on a loan advanced under the rules issued under section 5 of the Local Authorities Loan Act, 1879. Supposing such a loan 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.

Defaults in Payment.

130. (*a*) Any default in the payment of interest upon a revenue advance class III, or upon a loan to a public corporation, or in the repayment of the principal of any such advance or loan should be promptly reported by the Account Department to the Local Government, and, if the loan was sanctioned by the Governor General in Council and does not belong to the Provincial Loan Account, to the Supreme Government also. A Local Government receiving such a report should immediately take steps to remedy the default, and in the case of a loan sanctioned by the Governor General in Council, which does not belong to the Provincial Loan Account, should immediately explain the circumstances to the Government of India in the Home, Revenue or Public Works Department, as the case may be, and report the steps so taken.

NOTE.—In the case of loans granted to Native States the Accountants General submit annual reports in Form 180-A of Volume II to their respective Local Governments or Administrations 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 Native States under Government guarantee and with such remarks as they consider necessary in column 17.

(*b*) A penal rate of compound interest not less than 6 per cent. per annum should be enforced, as the law allows, upon all overdue instalments of interest or principal and interest.

(*c*) Borrowers should be required to adhere strictly to the terms settled for the loans made to them, and no modification in their favour of these terms should be made subsequently, except for very special reasons.

130A. The following rules have been prescribed regarding defaults in respect of loans made to local authorities:—

(1) Local Governments may remit, without reference to the Government of India, the payment of interest on loans to local authorities falling due in ordinary course, in cases in which the loss would be borne by Provincial Revenues.

Page 59—

After Article 130A, insert the following:—

Loans under the Local Authorities (Emergency) Loans Act, 1897, as amended by Act XI of 1912.

130B. The following rules are prescribed for the sanction and grant of loans under the above Act of Local Authorities :—

(*a*) A loan shall not be sanctioned or granted except for the purpose of meeting expenditure such as should ordinarily be met from current revenue.

(*b*) The term of a loan shall ordinarily not exceed 5 years, but in exceptional cases the Local Government may sanction or grant a loan for a period not exceeding 15 years.

N. B.—The term of a loan should be calculated from the date on which the loan is completely made.

(*c*) The previous sanction of the Government of India shall be obtained in cases in which it is desired to sanction or grant a loan (1) with a term of more than 15 years; (2) bearing interest at a lower rate than 4 per cent.; (3) of more than 5 lakhs to any of the following Local Authorities, *viz.*, (*i*) the Municipalities of Calcutta, Madras and Bombay, (*ii*) the Port Trust of Calcutta, Madras and Bombay.

1st List—10-3-13.

who authorises the advance. For all [illegible] 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 Office 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 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.

132. (*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 memoranda 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 authorized 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 account 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.

133. (*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 Advances.

134. (*a*) Any irrecoverable advances coming under the Provincial Loan Account may be written off under the orders of the Local Government which may delegate this power in the case of loans and advances under the Land Improvement and Agriculturists' Loans Acts to a subordinate revenue authority subject to such conditions as to amount, etc., as it may think fit to impose. Any Local Government has power to remit advances to cultivators, which are found to be irrecoverable.

(*b*) It shall be the duty of the Revenue Authorities, as soon as any advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts of revenue advances, 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.

(*c*) 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.

135. 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.

House-Building Advances.

136. (*a*) Advances to public officers for house-building are regulated by Rules laid down in Government of India, Financial Resolution No. $\frac{\text{A.}}{2721}$, dated 30th June 1892, as amended by No. 4678-A., dated 20th August 1906.

I.—Advances may be made, under the sanction of Local Governments and Administrations, 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 construction 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.

NOTE.—The Local Government may by special orders withdraw or restrict the powers of sanction under this rule exercised by Heads of Departments and Commissioners.

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 may be made in instalments when considered desirable, and when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken; but when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advances shall in both cases be completed in two years.

IV.—No advance shall exceed six months' salary of the officer to whom it is made; and not more than one advance shall be made for the same house.

V.—Recovery will be made by the Treasury Officer, or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the officer concerned.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repay-

Page 62, Article 136 (*a*), VI, Note—

Insert the following after the words "Form 14A." "and the reconveyance in Form 14AA."

2nd List—1-6-13.

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

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance 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 salary of such officer.

IX.—An officer may, after transfer to a new station, be allowed a second advance, provided the former one has been completely repaid.

X.—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.

XI.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance 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.

1. Advances to officers of the Postal and other departments must be debited to those departments and not retained in the Civil Books.

2. The 'net' amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of ways and means.

Miscellaneous Advances.

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

(*a*) Under special orders of a Local Government, subject to adjustment by the officers receiving them.

(b) To an officer under orders of transfer, to an amount not

Pages 63-64, Article 137(*h*)—

Substitute the following for this Article :—

I(1). Any Government servant who has difficulty in finding at once the means to enable him to proceed to the Pasteur Institute at Kasauli or Coonoor, and whose substantive pay exceeds R100 but does not exceed R500 a month, may be granted an advance sufficient to defray his actual travelling expenses to Kasauli or Coonoor and back, namely, (*a*), a single fare each way by railway of the class by which he is entitled to travel on duty ; (*b*) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. He may also be given an advance of one month's pay and be granted one month's casual leave, or when the appointment of a substitute is found necessary one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave. The sums thus advanced will be recovered in not less than three, but not more than 12, monthly instalments.

(2) Any Government servant, who has been bitten by a rabid animal and who is too poor to proceed to Kasauli or Coonoor at his own expense, may, provided that he is drawing not more than a substantive pay of Rs. 100 a month, be granted :—

(*a*) his actual travelling expenses to Kasauli or Coonoor and back not exceeding the amount admissible under the rule laid down in clause (1) above ;

NOTE.—Government servants of the 3rd and 4th classes (as defined in Article 1002 of the Civil Service Regulations) may, however, be granted their full actual expenses for journeys by road at the discretion of Local Governments.

(*b*) an advance of one month's pay ; and

(*c*) one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave.

(3) Government servants drawing not more than R25 per month are entitled to maintenance allowance during treatment, as well as during the journey to and from the Pasteur Institute, at the rates of daily allowance admissible to officers of the 3rd and 4th classes, as the case may be, under Article 1063 of the Civil Service Regulations.

(4) Any Government servant drawing a substantive pay of not more than R500 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 the Pasteur Institute, be granted an advance not exceeding the actual travelling expenses, as defined in clause (1) above, of the person bitten, to Kasauli or Coonoor and back, *plus* one month's pay. The advances will be recoverable in the same manner as those referred to in clause (1) above.

(5) Any indigent person unconnected with the public service, who, in the opinion of any officer authorised to grant the concession, is unable to proceed to the Pasteur Institute at his own expense, may be granted—

(*a*) 3rd 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 Kasauli or Coonoor and back ;

Coonoor at his own expense may, provided that his substantive pay is not more than ₹100 a month, be granted—

(*i*) his actual travelling expenses to Kasauli or Coonoor and back, namely, (*a*) a single fare each way by railway of the class by which he is entitled to travel on duty, (*b*) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. In the case of officers of the third and fourth classes (as defined in Article 1002 of the Civil Service Regulations) actual expenses may be granted for journeys by road at the discretion of Local Governments.

NOTE.—The expenses for the return journey on the same scale should be paid to the patient at Kasauli or Coonoor after the treatment has been undergone, by the Treasury Officers at those stations, on production of a discharge certificate from the Director of the Institute and of the original intimation which will have been furnished under Rule VI below by the officer sanctioning the patient's despatch to the Director and which will show the class to which the patient has been treated as belonging for the purpose of travelling allowance.

(*ii*) an advance of one month's pay to be recovered by instalments on the usual scale;

(*iii*) one month's casual leave or extra privilege leave when the appointment of a substitute is found necessary, any leave required in excess being treated as ordinary, privilege or sick leave.

NOTE.—The Local Government may also at their discretion, grant in addition, to officers drawing not more than R25 per mensem, maintenance allowance, equal to the daily allowance admissible when under treatment at a Pasteur Institute and for the period spent in the journey to and from a Pasteur Institute.

II. To any Government servant who has a difficulty in finding at once the means to enable him to proceed to an Institute and whose substantive pay exceeds ₹100 but does not exceed ₹500 a month, may be granted an advance not exceeding the amount admissible under Rule I (*i*) and may also be given the concessions specified in I (*ii*) and (*iii*) above. The sums thus advanced will be recovered by instalments on the usual scale.

NOTE.—Local Governments may allow the repayment of those advances in more than three but not more than twelve instalments when they consider that the enforcement of the ordinary rule would cause hardship. This power may be delegated to Heads of Departments and Commissioners of Divisions.

III. To any Government servant drawing not more than ₹500 a month, a member of whose family is bitten by a rabid animal and who has a difficulty in finding at once the means of sending him or her to a Pasteur Institute, may be granted an advance not exceeding the actual travelling expenses (as defined in Rule I above) of the person bitten, to Kasauli or Coonoor and back plus one month's pay. The advances will be recovered in the manner indicated in Note to Rule II.

IV. To indigent persons who come to Kasauli or Coonoor at their own expense, but are unable to maintain themselves there

or to pay for their return journey, an advance may be made by the Director.

NOTE.—In such cases the Director will correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and will ask them to take over for investigation claims in respect of the advances made. District Officers will take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and will inform the Director that they have done so. The Director will then recover the amounts advanced from the treasury, producing the District Officers' " acceptances " as vouchers, and the claims will then be passed on to the Provinces concerned to be adjusted as the amounts advanced are recovered or written off under the local rules.

IV-A. With regard to indigent patients who are sent for treatment, from a Pasteur Institute to the Civil Hospital, Kasauli, or the Municipal Hospital, Coonoor, the Director may, in the first instance, defray the expenses connected with their diet and in the case of death, of their burial or cremation, as the case may be, and recover the cost in accordance with the procedure laid down in Rules II and IV above.

V. Subject to such further rules as the Local Government may make any indigent person unconnected with the Public Service who, in the opinion of any officer authorised to grant the concession, is unable to proceed to a Pasteur Institute at his own expense, may be granted his actual travelling expenses to Kasauli and Coonoor and back, namely, (*a*) a single third class fare each way by railway, (*b*) for journeys by road, or by river and ocean steamers, the actual cost of transit, (*c*) maintenance allowance, at the following daily rates:—Europeans and Eurasians Rl during the journey and R2-8 during treatment. Natives 4 annas during the journey and 6 annas during treatment.

NOTE.—The expenses for the return journey should be paid to the patient at Kasauli or Coonoor, after the treatment has been undergone, by the Treasury Officer at those stations on production of a discharge certificate from the Director of the Institute and the intimation referred to under I (*i*) above.

VI. Any officer authorised to grant these concessions may allow an attendant to accompany patients to a Pasteur Institute, in cases of women, children under 16 years of age, and men who are by reason of age or other sufficient cause, incapable of travelling alone, where their services are absolutely necessary. Any such attendant shall be granted—

(*i*) travelling expenses and maintenance allowance at the rate sanctioned for patients, and

(*ii*) wages not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant.

These charges will be borne by the revenues to which the charges on account of the patient are debited.

VII. Any Government servant not below such rank as may be fixed by the Local Government shall be empowered to grant the above-mentioned concessions and to authorise the imme-

diate departure for Kasauli or Coonoor of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.

VIII. When a patient is sent to a Pasteur Institute under the above rules, the officers sanctioning the patient's despatch will send forthwith and, if possible, with the patient an intimation direct to the Director of the Institute stating—

(1) whether the person relieved is (*a*) a Government officer, (*b*) local fund or municipal servant, or (*c*) indigent person, and in the case of (*b*) and (*c*) whether the cost is to be borne by general revenues or any local or municipal fund;

NOTE.—When the information about the incidence of the charge is not available at once, it should follow the intimation to the Director as soon as possible.

(2) the class to which the person, if a Government servant or local fund or municipal servant, has been treated as belonging for the purpose of travelling allowance;

(3) the amount of travelling allowance (by rail and road) advanced; and

(4) the number of the days for which and the rate at which maintenance allowance has been advanced.

NOTE.—The advances mentioned in clauses (*d*), (*e*), (*g*) and (*h*) I (*i*), V and VI 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.

(*i*) "Under special orders of a Local Government or Administration, to a touring officer for the purchase of a motor car or a motor boat, subject to the following conditions:—

i. 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.

ii. The total amount to be advanced to an officer shall not exceed ₹7,500 or four months' pay, whichever is less. Local Governments and Administrations may, however, base the amount, at their discretion, on salary, instead of pay proper, when an officer is acting in one appointment [illegible]

Pages 66-67, Art. 137 (*i*), Rule iii—

Read "six weeks" for "a month" in line 4 of the rule and substitute the following for Note 1 to Rule iv of the Article:—

"**NOTE 1.**—Officers drawing the advance will be required to execute a mortgage bond in the form 14 B 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."

from the salary bill of the officer concerned.

NOTE 1.—Officers drawing the advance will be required to execute a mortgage bond in the Form 14B or in that prescribed by the Bills of Sale Amendment Act, 45 and 46 Vict., clause 43, according as the advance is drawn in India or in England.

NOTE 2.—Note 1 under clause (*b*) of Article 137 of the Civil Account Code applies to this class of advance also, provided that the whole advance must in any case be recovered within three years from the month following that in which it is made.

NOTE 3.—Departments of the Government of India and heads of Imperial Departments exercise the powers of a Local Government for the purpose of the rule in the case of officers serving under them.

NOTE 4.—These rules do not apply to the purchase of motor cycles.

(*j*) To an Assistant Superintendent of Police, in whose case the Secretary of State has dispensed with the ordinary condition of appointment, namely, that he shall be supplied by his parents or guardian (*a*) with either a uniform or its price, and (*b*) with not less than £50 for the purchase of a horse and saddlery in India, an advance not exceeding ₹1,000 to be recovered, without interest, in equal instalments of ₹50 per mensem. Repayment need not begin until six months after the officer's arrival in this country.

Marine Advances.

138. Officers commanding ships of the Indian Marine Department will be furnished with warrants in Form 15, on presentation of which, accompanied by a requisition in duplicate in Form 16, they may draw from the civil treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The Treasury Officer will note the advance on the warrant which he will return to the officer receiving the money, and will forward the *original* requisition to the Controller of Marine Accounts, Calcutta, keeping the *duplicate*, duly receipted, as the voucher for his Treasury Cash Account.

Chapter 9.—Bills and Remittances.

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Sepoys' Remittances . . . 149

General Explanations.

Article 139, Chapter 9, page 68—

Rule 2.—Strike out the word "Deesa" *in line 3.*

Rule 3.—Strike out the words "Deesa and" *in line 2.*

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special conditions as stated below—*vide* Articles 142 to 144. A list of the treasuries which issue and cash bills is given in Appendix D.

1. An Accountant General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer. When a telegraphic order is issued on a treasury in another province, the transaction should, if its amount is R50,000 or more, be treated as a Foreign Remittance, the usual advice being sent to the Accountant General. Orders for smaller amounts should be treated as Supply Bills.

2. 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, Deesa, and Asirgarh, on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

3. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the military treasure chest at Deesa and 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.

4. Officers in charge of Civil treasuries in the Punjab are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for Military purposes.

5. 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.

6. 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.

140. 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.*

141. A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. 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 *endorses;* and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than R5 save for public purposes, or 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.—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 97 and the rules which follow it.

Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the conditions specified under Articles 143A to 143E.

143A. To Officers in the Civil Department *at par.*

(1) To all Civil Officers for *bonâ fide* public purposes to be clearly stated in the application.	1. Remittances for purposes of the Local Funds named in Annexure B to this chapter and such additional funds as may be determined from time to time by the Comptroller General for this purpose, as also those of sums realized under processes for the recovery of public demands, are regarded as for *bonâ fide* public purposes. 2. 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 doubt 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.
(2) Pay and Allowances . . .	The remittance of pay and allowances is not ordinarily a *bonâ fide* public purpose. The following are cases in which their remittance is specially permitted :—
(*a*) Districts offices . . .	For the remittance of the pay and allowances of clerks deputed from District offices in the United Provinces to the Reid Christian College, Lucknow, for training as typists.
(*b*) Forest	For subordinates of other circles attached to the Forest School Circle, United Provinces of Agra and Oudh.

(c) Police	For subordinates when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favour of the same subordinate.
	For remittance of pay of Gurkhas of the Burma Military Police on sick leave in Nepal, and in special cases on good cause being shown to men on furlough in Nepal.
(d) Salt Department . . .	For officers and subordinates of the Internal Branch, Northern India Salt Revenue Department.
(e) Survey and Settlement . .	For subordinates when serving at a distance from the survey parties to which they are attached.
(f) Criminal Intelligence Department.	For Najeebs and approvers as well as for Inspectors and other officers above those grades deputed on duty to a distance from head-quarters.
(g) Vaccination	For Native Superintendents and Vaccinators, under similar circumstances.
(h) Education	For pay and allowances of Apprentice Overseers from the Thomason College, Rurki, who are posted on works for practical training in the United Provinces of Agra and Oudh and other provinces; and for allowances only for Instructors of such Overseers; and for remitting Scholarships from one province to another under the provisions of the Code for European Schools.
(i) Pensions of Widow and Orphan incumbents on the Indian Civil Service Funds.	If not drawn in Calcutta these may be remitted to the incumbents or their Agents at *par*.
(3) Public Works	To Executive Engineers, District Engineers and District Surveyors, for payments to be made outside their divisions, but only on the public service, and not for private purposes 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.
(4) Telegraph	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(5) Family Remittances—	
(a) Police	To native 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 by hand to suit the case.
(b) Native State Prisoners . .	For remittance to families of certain Native State Prisoners in Central India.
(6) Seamen's Wages	For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C. 14 (*a*).
(7) 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.
(8) Tea Cess Fund	To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee, at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.

(9) Countess of Dufferin's Fund .	(*a*) To private persons for the purpose of remitting subscriptions to the Fund. (*b*) To officers of the Fund for remittances for any purpose.
(9A) Lady Aitchison Hospital for Women, Lahore.	(*a*) For remittances by private persons of subscriptions to the Hospital. (*b*) For remittances for any purpose by officers of the Hospital Fund.
(10) Victoria Memorial Scholarships Fund.	For remittance of subscriptions to the Fund and also for remittances from the Fund for expenditure on the objects of the Fund.
(11) Queen Victoria Memorial Fund .	For remittances to the Executive Committee at Calcutta either by local Branches of the Fund or by individual subscribers.
(11A) King Edward Memorial Fund	For remittances of subscriptions to the Executive Committees at Presidency towns or Provincial capitals, either by local branches of the Committee or by individual subscribers.
(12) Pasteur Institute of India, Kasauli.	For remittance of subscriptions to the Agent, Bank of Bengal, Simla.
(12A) Pasteur Institute of Southern India, Coonoor.	For remittances of subscriptions to the branch of the Bank of Madras at Ootacamund or to the sub-treasury at Coonoor.
(13) Allowances paid by Native States.	For remittance of allowances paid by Native States through Political Officers under Government guarantee, or under the special sanction of the Government of India.
(14) Messrs. Thomas Cook & Son, Bombay.	For monthly remittances by District Officers to Messrs. Thomas Cook & Son at Bombay of amounts realized by sale of tickets to pilgrims from India to Jeddah and back.
(15) Emigrants' Remittances . .	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
(16) Rohilkund-Kumaon Railway .	By the Naini Tal treasury to remit the revenue balances of the Rohilkund Railway to Calcutta, provided the sum to be remitted exceeds R150.
(17) Sawantvadi State . . .	To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds R150.
(18) Burma, Assam or Bengal Military Police.	For remittances to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
(19) 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 interests on notes converted under Article 214 or transferred into stock under Article 230.
(20) Co-operative Credit Societies .	For remittances between societies duly registered under Act X of 1904. For remittances between the Shamrao Vithal Urban Society and its branches on condition that the amount to be remitted at a time is not less than R25. For remittances between the No. I 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 R25.

(21) Indian Nursing Association and Countess of Minto's Endowment Fund.	For remittances to or by the Funds and any of their branches.
(22) Remittances to the Maharaja of Burdwan of arrears of revenue from patni taluks 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 taluks sold or advertised to be sold under Regulation VIII of 1819.
(23) Cost of vaccine lymph supplied by the Punjab Vaccine Institute.	For remittances by local bodies in the Punjab of the cost of vaccine lymph supplied by the Punjab Vaccine Institute.
(24) Pilgrim's remittances . .	To Commissioner of Police, Bombay, for remittances of the proceeds of the estates of the deceased pilgrims in the Hejaz to their heirs.

143B. To Officers in the Civil Department *at a premium.*

(1) Somali Coast . . . . . To Government employés on the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.

(2) Trust Funds . . . . . To Government Officers in favour of the Comptroller General or the Accountants General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, including Native States transactions, at the following rates of premium on the amounts remitted :—

	Annas.
For every R50 or fraction thereof up to R1,000	8
For every R100 or fraction thereof in excess of R1,000 up to R20,000 . .	8
For every R100 or fraction thereof in excess of R20,000 up to R50,000 . .	4
For every R100 or fraction thereof in excess of R50,000	2

NOTE.—Remittance Transfer Receipts may be granted under this clause to Municipalities when making investments through the Accountant General.

(3) Land Revenue and Cesses . . To persons having to pay land revenue and cesses in another district, when the amount to be remitted exceeds R150, on payment of premium at the following rates :—

For sums exceeding R150 and not exceeding R500	1 8
For sums exceeding R500 and not exceeding R1,000	2 0
For sums exceeding R1,000 and not exceeding R2,000	3 0
and for every additional R1,000 or fraction of R1,000	1 0

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, as per particulars on the reverse, at the——treasury.

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

143C. To Officers in the Military Department for cash or in payment of cheques *at par.**

(1) For *bonâ fide* public purposes to be clearly stated in the application.	To all Military Officers. If an application for a Remittance Transfer Receipt under this clause clearly specifies the purpose for which the transfer receipt is required, and contains a certificate by a responsible Military Officer, including Officers Commanding Volunteer Corps, that it is a *bonâ fide* public purpose, the Treasury Officer will issue the Remittance Transfer Receipt without further question; if he considers in any case that it is doubtful whether the purpose is a *bonâ fide* public purpose, he will, after issue, report the matter to the Accountant General for reference, if necessary, to the Controller of Military Accounts or Deputy Controller (in independent charge).
(2) Pay and Allowances . . .	(*a*) Of Military Officers on duty or on leave in India. To Paymasters, Deputy Controllers, Examiners or Divisional Disbursing Officers for remittance (beyond the military account circle in which serving. See Army Regulations. India, Vol. III, para. 65) of pay or allowances of a Military Officer on duty or on leave in India 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.
	(*b*) Of Military Officers out of India. To Paymasters, Deputy Controllers, Examiners or Divisional Disbursing Officers in favour of the Agents in India of a Military Officer who has embarked from any port in India on account of pay, etc., which became 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 of Government Printing, Rangoon, in payment for printed forms by Regimental Officers who get cash allowances for printing.
(4) Queen's Military Widows' Fund .	To an Officer who is a subscriber to the Queen's Military Widow's Fund to the amount of his subscription to that fund. To Honorary Secretaries of branches for remittances on account of the fund.
(5) Estates of Sepoys and Deserters .	For remittance of the estates of deceased sepoys and deserters.
(6) For Mess or Regimental purposes.	To Regiments or Committees of officers, provided the sum to be remitted exceeds ₹150.

NOTE.—The expression "regimental purposes" has reference to the purposes of Regimental Mess, Band and similar funds formed for the benefit of the regiment as a whole, and not of individuals. Remittances to meet payments for the purposes of a

* For the purposes of Article 143C the term "paymaster" is applicable to Officers Commanding regiments of Native Cavalry and Infantry, batteries of Native Artillery, detached half battalions, the Viceroy's and Governor's Body Guards, and the Officer Commanding the corps of Sappers and Miners or any of their companies. The term "paymaster" further includes the paymaster of the Karachi trooping depôt, and applies generally to all military officers entrusted with similar duties.

regiment which are chargeable to Government do not come under this clause, but under Article 143C (1).

143D. To Officers in the Military Department in payment of cheques only *at par.*

(1) 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.
(2) 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 any of the Regimental Paymasters' or other disbursing officers' cheques.

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.

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

143E. To Officers in the Military Department *at a premium.*

(1) For private remittances of Military Officers in Military employ and Chaplains.	To Military Officers in Military employ and to Chaplains for sums in excess of R150 in part or in full of their pay, at the time that pay is drawn, at a premium of annas eight for every R100 or fraction thereof, and subject to the restriction that no Remittance Transfer Receipts shall be drawn by one Presidency town upon another, or by any treasury in Annexure A to this chapter upon any other treasury in the same column of the Annexure. For Chaplains, moreover, no Remittance Transfer Receipts can be drawn upon a treasury in another Presidency.

NOTE.—If a Military Officer requires a Remittance Transfer Receipt from a Civil treasury, he must tender a cheque on the treasury, or cash with a certificate from the Deputy Controller, Examiner of Military Accounts, Divisional Disbursing Officer or the Commanding Officer of a native battery or a native regiment to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to the privilege of a transfer receipt.

(2) For purchase of Government Promissory Notes out of funds held in trust.	To Military Officers in Military employ in favour of the Comptroller General or Accountant General, Madras or Bombay, at the same rates of premium as are applicable to similar remittances made by Civil Officers.—Article 143B (2).

Issue of Remittance Transfer Receipts by Military Account Officers.

144. The following are the cases in which the issue of Remittance Transfer Receipts on Civil treasuries by Military Officers is allowed:—

By Deputy Controllers, Examiners, Divisional Disbursing Officers, Field Paymasters and Station Supply Officer, Aden.	These officers (see list in Article 397, Note 1) may grant Remittance Transfer Receipts 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 Article 143 C, D and E.

These officers with the exception of the Station Supply Officer, Aden, may draw 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, remittances by transfer receipts may not be made for sums of less than R50 in each case.

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

Issue of Duplicates of Bills.

145. 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.

Cancellation and Refund.

146. 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.

147. (*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 the 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 152.

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.

148. (*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 payee 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 to Sepoys and Policemen.

149. 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.

150. 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.

151. 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.

152. 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 Receipts may also be cancelled as provided for in Article 147.

Annexure A.

[Referred to in Article 143E (1).]

List of Treasuries.

Column 1.	Column 2.	Column 3.
Agra.	Ahmedabad.	Bangalore.
Akyab.	Ahmednagar.	Bellary.
Allahabad.	Amraoti.	Berhampore.
Bareilly.	Belgaum.	Calicut.
Benares.	Bombay.	Cocanada.
Calcutta.	Broach.	Madras.
Cawnpore.	Indore.	Mangalore.
Dacca.	Karachi.	Ootacamund.
Delhi.	Poona.	
Ferozepore.		
Hyderabad (Deccan).		
Jhansi.		
Jubbulpore.		
Jullunder.		
Lahore.		
Lucknow.		
Mandalay.		
Meerut.		
Moulmein.		
Murree.		
Nagpur.		
Naini Tal.		
Patna.		
Peshawar.		
Rangoon.		
Rawalpindi.		
Simla.		
Umballa.		

Annexure B.

Annexure B to Article 143A (1), page 78—

Substitute "Northern India Salt Revenue Badge Fund" *for* "Sambhar Badge Fund" *against item 22.*

1st List—10-3-13.

2. District Road Fund, Bengal.
3. Road Cess Funds, Central Provinces and Berar.
4. Pound or Cattle Pound Cess Funds, Ajmer-Merwara and Berar.
5. Dispensary Fund, Ajmer-Merwara.
6. Education or Education Cess Fund, Central Provinces and Berar.
7. Jaglia Cess Fund, Berar.
8. Bazar Cess Fund, Berar.
9. Steam Boiler Inspection Fund, Burma, Bengal and Bombay.
10. District Chawkidari Reward Fund, Assam, Bengal, and Bihar and Orissa.
11. Road Patrol Fund, Bengal.
12. Village Chawkidari Fund, Bengal.
13. Rural Police Fund of Oudh.
14. Irrigation Cess Fund, Madras.
15. Proprietary Estates Village Service Fund, Madras.
16. Bhadrachalam Estates Village Service Fund, Madras.
17. Dharamsala Fund, Malwa, Central India.
18. Fund for fines levied under section 34 of Act V of 1861, Berar.
19. District Cess Funds, Burma.
20. Police Funds.
21. Imperial Service Local Charges Fund.
22. Sambhar Badge Fund.
23. Indian Famine Charitable Relief Fund.
24. Customs Badge Fund, United Provinces of Agra and Oudh.

Chapter 10.—Budget.

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Responsibility.

153. The responsibility for the Budget Estimates lies with the Local Government, and they are accepted by the Government of India as the estimates not of the local Accountant General, but of the Local Government; and for any error or failure in the estimates the Local Government is primarily accountable. An Accountant General is bound to place the Local Government in possession of all the facts which he can supply, and (so far as he is permitted to do so) of his opinion and advice bearing upon the estimates; but he will not enter or alter any figure in his estimate without sufficient authority from the Local Government.

Preparation.

154. 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 a *complete* estimate, including the salaries 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 irrevocably 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.

2. When Local Governments propose to provide in their estimates for any considerable expenditure out of accumulated balances, the proposals must be forwarded to the Government of India in advance of the estimates for separate consideration.

155. 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 salaries, the actual salary 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, 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 allotment 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.

(*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*) As charges for the freight paid in India on stores received from England will be borne by the department against which the cost of the stores is charged in the home accounts, provision will be made in the departmental estimate.

Communication of Sanction.

156. The Accountant General, as soon as he receives from the Comptroller General the last budget notes relating to his province, will revise the budget figures and work out the grants for Civil Departments as finally sanctioned. He will then send advices to all disbursing and controlling officers, showing the amounts allowed for the contingencies and fluctuating expenditure of every office.

1. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment.
2. There is no need to communicate sanction for fixed charges, refunds, or interest.
3. The Accountant General need not notify any grants to the Treasury Officers.

157. The grants as made by the Supreme Government are for the service of a whole department, or, as the account phrase goes, for *major* heads. With the district distribution of the grant the Supreme Government does not concern itself, nor does it interfere with the transfer of an ascertained saving on one section of a department to meet new wants of another. But when the grant for a major head as a whole is likely to be exceeded the Accountant General should not report the savings under any minor head subordinate to that major head as available for re-appropriation to meet excess expenditure under a different major head; the savings may, however, be appropriated to meet excesses under other minor heads so long as the excess under the major head is not thereby increased.

Expenditure not provided for.

158. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires *ipso facto*, and apart from all other rules, the sanction of Government. Every application for such sanction must be made in time to have orders passed on it by the proper authority before the end of the year and must be accompanied by a statement in Form 17, showing how the expenditure is proposed to be met. A copy of this statement should be forwarded by the sanctioning authority, together with the order of sanction, to the Audit Officer who should accept no sanction unless covered by a specific re-appropriation, where re-appropriation has been made from an existing grant, the audit should be conducted against the reduced grant.

NOTE.—In these applications the figures of the Budget Estimate must be given and not those of the Revised Estimates. Column 3 of Form 17 must show the amount sanctioned by Government in the *Budget Estimates*: if re-appropriations have been made subsequently, the alterations sanctioned up to date must be shown by *plus* and *minus* figures supported by explanatory memos. It is not convenient that the Revised Estimates should be in any way connected with such applications, as the acceptance of the former does not imply any sanction to the expenditure included in them and they cannot be used for purposes either of budget control or of audit.

159. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special arguments the Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier.

NOTE.—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 Estimate of the year; and, if not, whether it can be met from savings in the existing grants.

160. Whenever, therefore, a proposition is made under Article 158, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that

the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates.

Inevitable Payments.

161. 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.

162. 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 in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Chapter 11.—Government Securities in Trust.

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Extent of Application of Rules.

163. All Government Promissory Notes deposited with a Government officer *ex-officio* are to be dealt with under the rules in this chapter, except—

(1) Securities vested in a Bishop or Archdeacon.
(2) Securities deposited with a High Court, the Chief Court of the Punjab, or of Lower Burma; but, if any of these Courts so direct, the procedure laid down in this chapter may be applied to such deposits.
(3) Securities deposited in the Indore Residency Treasury by Native Chiefs of Central India.
(4) Securities deposited with Administrators General.
(5) Securities deposited for salt credits in Bengal, Bihar and Orissa, Assam, Madras and Bombay.
(6) Securities deposited with a Controller of Military Accounts by a Bank as security for the amount of regimental funds held by the Bank.

NOTE.—Government Promissory Notes held by Municipalities, Port Trusts and any other public corporations may, at their discretion, be deposited with the Government under the rules in this chapter, but no public officer shall accept or hold such deposits *ex-officio* in any other way than as here prescribed.

Custody.

164. When Government Promissory Notes are deposited with a Government officer for more than twelve months and it is the wish of the depositor to draw interest on them during the period of deposit, he should, after drawing all interest due upon them at the time, endorse them as follows:—

If the officer with whom the notes are deposited is in the Post Office or the Telegraph Department "Pay to the Accountant General, Post Office and Telegraphs" or "Deputy Accountant General, Post Office and Telegraphs."

In other cases—In the Madras Presidency—"Pay to the Accountant General, Madras."

In the Bombay Presidency—"Pay to the Accountant General, Bombay."

In Bengal when the officer is in matters of account and audit under the Accountant General, Bengal—"Pay to the Accountant General, Bengal."

Otherwise—"Pay to the Comptroller General."

NOTE.—With a view to prevent receipt of stolen notes, Government officers may decline to accept notes as a security deposit unless they have been enfaced for payment of interest at the Treasuries in which they are to be deposited. If there is any doubt about the regularity of the endorsements, the depositor may be required to have the note renewed in his own name.

164A. When notes are deposited as security for more than one year, and interest is not to be drawn while they are thus deposited, they should not be endorsed as in the preceding article, but will remain in the name of the depositor.

164B. The Government officer who receives the notes will forward them in halves in registered covers, for custody, to the Comptroller General or the Accountant General, Bengal, or Madras, or Bombay, or the Accountant General, Post Office and Telegraphs, as the case may be, through the account officer mentioned below.

If the officer is in the Military Department—Controller of Military Accounts (including Supply) or Deputy Controller in Independent charge.

If the officer is in the Marine Department—Controller of Marine Accounts, Calcutta.

In all other cases—Civil Accountant General. Except in the case of the Post Office and Telegraph Department when they should be sent to the Accountant General, Post Office and Telegraphs, direct.

165. With each despatch of notes a covering list in duplicate in Form 18 (foolscap size) is to be sent.

1. The officer who sends the notes should be careful that the chain of endorsements on the note is complete,—that is, that the persons or officers who endorse the notes away are the same as those in whose name they already stand or to whom they have been endorsed. An endorsement signed "for" any other person is invalid unless the endorsement is supported by a power-of-attorney.

2. Endorsements to or by any person "in trust for" any other or "trustee of" anything are also invalid. All words relating to the trust must be expunged under the initials or signature of the person in whose endorsement they occur.

3. Endorsements written upon a piece of paper which joins the two halves of a note are also invalid.

4. These, and like defects, should be at once cured, else they will inevitably give rise to much trouble when the note comes to be renewed or sold.

166. (*a*) Notes on which interest is to be drawn will be converted into stock of the loans to which they severally appertain, unless at the written request of the depositors the account officer mentioned in Article 164B desires that they should be transferred to the 3½ per cent. loan of 1865 in the case of notes belonging to any of the 3½ per cent. loans, in which case they will be converted into stock of that loan. The interest falling due upon the stock will be remitted without deduction of income tax periodically to the account officers concerned by whom it will be distributed after deducting the proper income tax and commission, by payment orders among the depositors.

(*b*) The currency of these orders of payment is limited to six months. If any are presented for payment after that period the presenter should be referred to the officer who issued the cheque.

(*c*) Such notes will be delivered up or sold upon application from the officer who forwarded them, made to the account officer to whom he forwarded them. The account officers, save where they have received orders from the Local Government that the securities pertaining to any endowment are not to be sold or given up without the orders of Government, act purely as the agents of the officers from whom they received the notes; and the latter must be responsible that they do not realize, or sell, or return any notes which according to the trust under which they are held, they have no power to realise, or sell, or return.

1. It should be observed that when a note is delivered up under this rule, it will not be the identical note which was sent for custody, but only another note of the same loan or of the loan to which the original note had been transferred.

2. An officer applying for delivery of a note should always specify at what treasury he wishes it to be enfaced for payment of interest.

3. Stock certificates will be sent in lieu of promissory notes if so desired.

167. Cancelled.

167A. When Government Promissory Notes are deposited with a Government officer for 12 months or less or when they are deposited for more than 12 months but the depositor does not desire to draw any interest during the period they will remain in the name of the depositor, and will not be endorsed by him to any Government officer. The Government officer receiving the deposit will see that the notes stand in the name of the depositor and that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes if the contract is not fulfilled. After satisfying himself on these points the Government officer receiving the deposit will lodge the notes for safe custody in the nearest Civil Treasury, except in the Presidency town of Calcutta, where the notes will be lodged with the Comptroller General, Accountant General, Bengal, and Accountant General, Post Office and Telegraphs, as the case may be, and the Presidency towns of Madras and Bombay where they will be lodged with the Accountant General, Madras or Bombay, respectively. The depositor may draw interest on these notes by tendering receipts in the usual form countersigned by the officer with whom he deposited them.

167B. (*a*) Notes received for safe custody under the preceding article must at once be entered in a register in Form 68, but no record need be made in it of any interest payments.

(*b*) A receipt should be given for all notes so deposited in the same form as the register, the column giving particulars of the return being omitted. The receipt should be reclaimed when the notes are returned.

(*c*) The return of a note should be noted at once in the register in the column provided for the purpose.

Sale or Purchase.

168. If it is desired to sell a Government Promissory Note held in custody under Article 166, application should be made to the account officer, who will arrange for the sale and will remit the proceeds.

169. (*a*) When an officer wishes to purchase a note out of any funds which he holds in trust, he should obtain in favour of the Comptroller

General or the Accountant General, Bengal, Madras or Bombay, as the case may be, a transfer receipt [see Article 143B (2)] or if it is cheaper, a Presidency Bank draft, for the amount of the market value *plus* 5 per cent. to cover any payment that may be necessary for interest due on the notes as well as the commission of one-eighth per cent. mentioned below.

(*b*) If the note is to be retained for safe custody, the transfer receipt and the application for purchase should be forwarded to the account officer mentioned in Article 164B, who will arrange for the purchase and send due intimation thereof.

(*c*) If the note is not to be so retained, the transfer receipt and application may be sent direct to the Comptroller General or Accountant General, Bengal, Madras or Bombay, as the case may be, who will send the note when purchased together with an account and an order for the balance to be refunded.

NOTE 1.—An officer applying for the purchase of a Government Promissory Note should always specify whether the purchase should be of 3 per cent. or 3½ per cent. paper.

NOTE 2.—When a security deposit is held in the Post Office Savings Bank [Rule 45 (*g*) of the Post Office Savings Bank rules] the officer to whom the Savings Bank Pass Book is pledged may, if the depositor so desires, invest the amount of the deposit in Government Securities through the Accountant General, Post Office and Telegraphs. The officer may also keep the notes, after purchase, in the custody of the Accountant General, Post Office and Telegraphs, and have the interest on them credited in the depositor's Savings Bank account.

Commission.

170. A commission of one-eighth per cent., in addition to any actual outlay on brokerage, is charged by each of these officers for the purchase and sale of Government Promissory Notes; and a commission of one-quarter per cent. for drawing and remitting the interest. Commission at these rates is deducted from the payments next due to the body or person interested, and credited as Miscellaneous Revenue.

1. The fee of one rupee, levied by the Public Debt Office, for issue of a new note, is also charged against the officer on whose part it is required.

2. Security deposits of Government servants are exempted from this commission.

3. Security deposits of Banks holding regimental funds under Financial Department Resolution No. 3956-A., dated 22nd July 1902, are exempted from commission for drawing interest.

4. This commission is also not charged on investments made through the Post Office Savings Bank referred to in Article 169, Note 2.

Publication of Accounts.

171. Every account officer who receives notes under Article 164B is required to publish at the end of each calendar year a list of the notes in his custody. Every Government officer with whom a note has been deposited *ex-officio* should watch for this publication, and bring to notice any omission or error in which he is concerned. The lists will be made up in Form 19 and published as soon after January 1st of each year as they can be made up.

Provincial and Municipal Debentures and Port Trust Bonds.

172. Provincial and Municipal debentures and Port Trust bonds deposited with a Government officer, *ex-officio*, will be forwarded to the account officer mentioned in Article 164B. The Provincial debentures will be passed on to the Comptroller General or the Accountant General, Madras or Bombay, in the same way as Government Promissory Notes. The Municipal debentures and Port Trust bonds will remain in the custody of the local account officer, if the interest is payable at the local Public Debt Office or branch of the Bank of Bengal, otherwise they will be sent by him to the Comptroller General, the Accountant General, Madras, Bombay, Burma, United Provinces, the Punjab and Bihar and Orissa, and the Comptroller, Central Provinces and Assam (who will be regarded as the Central Account Officer in respect of the custody of the debentures), according as the interest is payable at Calcutta, Madras. Bombay, Rangoon, Allahabad, Lahore, Ranchi, Nagpur or Shillong. The Central Account Officer will draw the interest (to be credited in the exchange account between the officers concerned) as it falls due, and the local account officer may issue the payment order to the responsible officer or depositor concerned, as the case may be, on the interest date.

Investments by Public Officers.

173. The following are the rules regarding investments in securities for funds held in trust by public officers for some public or *quasi*-public purpose or on behalf of Government:—

I. Subject to the exception referred to in Rule III, all investments in securities of trust funds held by a Government officer for a public or *quasi*-public purpose, such as the maintenance of a dispensary, school or the like, shall be made in Government Promissory Notes only, and all securities other than Government Promissory Notes coming into the possession of any Government officer in virtue of his office to be held in trust for such purposes shall be converted into Government Promissory Notes.

II. All trusts for such purposes as those indicated in Rule I shall, subject to the exception stated in Rule III, stand in two names and instead of the personal name of an officer of Government his official designation shall, if possible, be employed. All securities held under such trusts will, subject to the same exception, be dealt with in accordance with the provisions of Resolution by the Government of India in the Finance Department, No. 276, dated 30th April 1880. The Local Government should declare what trusts represent permanent endowments and should issue orders to the Accountant General that securities appertaining to such permanent endowments are not to be sold or given up without the orders of Government. The Local Government should also, in the case of any trust standing

in the name of one officer only, issue instructions declaring what second officer should be associated in the trust.

III. If in any case owing to any legal or other difficulty the orders prescribed in Rules I and II cannot be carried out, or if in any case it is not considered desirable to carry them out, the facts of the case should be reported to the Local Government, and the Local Government should, by special orders, make such arrangements as may be necessary to protect the interests of Government and to secure the safety of the trust funds or securities.

Chapter 12.—Charitable Endowments.

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Special Rules.

174. The following special rules relate to Charitable Endowments under Act VI of 1890:—

Treasurers of Charitable Endowments.

175. Under section 3 (1) of that Act the following officers have been appointed Treasurers of Charitable Endowments for the territories specified against them:—

Officers.	*Territories.*
The Accountant General, Madras	Madras Presidency.
Ditto Bombay	Bombay Presidency.
Ditto Bengal	Lower Provinces.
Ditto United Provinces of Agra and Oudh	United Provinces of Agra and Oudh.
Ditto Punjab	Punjab including N.-W. Frontier Province.
Ditto Burma	Burma.
Ditto Eastern Bengal and Assam	Eastern Bengal and Assam.
The Comptroller, Central Provinces	Central Provinces.
The Accountant General, Madras	Coorg.

Vesting of Property in Treasurers.

176. When the Local Government has passed an order vesting any property in the Treasurer of Charitable Endowments, the title-deeds, or, if the property consists of securities, such securities (in halves), should be forwarded to him under registered cover. The vesting order of itself operates to transfer the securities to the Treasurer, and there is no necessity for the endorsement to him by the previous holders.

1. The securities which may be vested in the Treasurer of Charitable Endowments are described in section 4 (3) of the Act.

2. If the securities are already in the custody of the Accountant General, he should be asked to transfer them from his general accounts to the accounts which he keeps as Treasurer of Charitable Endowments.

3. Government Promissory Notes held by Treasurers of Charitable Endowments, other than those of Madras and Bombay, should be forwarded to the Comptroller General for custody under the rules in Chapter 11.

Investment of Floating Funds.

176A. The floating funds of an Endowment may with the sanction of the Local Government be kept as a Local Fund; or the same authority may prescribe other depositories, *e.g.*, the Postal Savings Banks or Private Banks.

Fees.

Page 90, Art. 177—

Omit the sub-clauses (1) and (2) under clause (a) from this Article.

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in addition to any actual outlay on brokerage.
(*b*) For drawing interest, a commission of one-fourth per cent.
(*c*) For remitting interest, the actual charges incurred.

(2) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

(*b*) The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such money, the amount should be claimed from the administrators.

Chapter 13.—Interest on Government Paper.

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Enfacement for Payment.

178. (*a*) Interest on securities of the Government of India can be made payable at any Indian Treasury on application to the Public Debt Office, Bank of Bengal, Calcutta. The note must be forwarded with the application, and will be returned enfaced for payment as desired, and bearing an endorsement in the following form under the initials of the Superintendent of the Public Debt Office:—"Interest for the half-year, or up to 190 , paid on this note." In the case of new notes, on the reverse of which provision has been made for recording each payment, this endorsement is unnecessary.

NOTE.—Enfacement for payment of interest should be made lengthways across the note so as to extend to both halves of it.

N.B.—The Public Debt Office in Calcutta requires the renewal of all notes on which the payment of interest is re-transferred to Calcutta. See Article 194 (*b*) (1).

(*b*) Notes enfaced for payment of interest at any treasury in Madras or Bombay may, on the application of the holder, be transferred by the treasury in Madras to the Presidency Bank of Madras, and by the treasury in Bombay to the Presidency Bank of Bombay. Before making the transfer the Treasury Officer will see (1) that the note is enfaced for payment of interest at his treasury and is entered on his register (Article 179), (2) that the application is made by the holder, (3) that there are vacant spaces on the back of the note for endorsements and for noting interest payments, and (4) that there is space on the face of the note for the order for transfer. If satisfied on these points, and if no other objection occurs to him, the Treasury Officer will write the words "enfacement cancelled" with his signature and official designation across the existing enfacement on the note, and under it fill up the new enfacement, making the interest payable at the Bank of Madras or Bombay, as the case may be. He will simultaneously note the transfer in his Register (Article 179) and send advice to the Public Debt Office, Calcutta, and the Bank concerned, in Form 20.

(*c*) Notes enfaced for payment of interest at the Presidency towns of Madras and Bombay may, on the application of the holder, be transferred by the Bank of Madras to any treasury in the Madras Presidency, and by the Bank of Bombay to any treasury in the Bombay Presidency. In these cases advice of transfer should be sent to the treasury and to the Public Debt Office, Bank of Bengal, Calcutta, as prescribed in the preceding rule.

(*d*) The Banks of Madras and Bombay are also authorised to enface notes for payment of interest at Bombay and Madras, respectively, sending advice of the transfer to the Bank concerned and the Public Debt Office, Calcutta. They may also re-transfer notes for payment of interest at Calcutta.

(*e*) In all other cases of re-transfer, application should be made to the Public Debt Office, Bank of Bengal, Calcutta, either through the treasury at which the interest is payable, or direct to the Public Debt Office.

(*f*) Notes on which interest is payable in the Presidency of Madras or of Bombay can be transferred to the London register by the Bank of the Presidency concerned. Enfacements to London made by the Bank of Bengal or Madras or Bombay may also be cancelled by the Bank of Madras or Bombay. All such enfacements and cancellations must, however, be reported at once to the Bank of England and to the Public Debt Office in Calcutta.

Register of Enfaced Notes.

179. When advice of an enfacement is received by a Treasury Officer from the Public Debt Office, he will make the requisite entry in a Register, Form 21, a separate section of the register being set apart for the notes of each loan. Whenever interest on any note entered in this Register remains undrawn for 20 years or more the note should be struck off the Register, the reason for doing so being recorded in the Remarks column of Form 21.

180. A list of current loans is appended.

3½ per cent. loans.

Of 1842-43, dated 1st February 1843.
„ 1854-55, „ 30th June 1854.
„ 1865, „ 1st May 1865.
„ 1879, „ 16th January 1879.
„ 1900-01, „ 30th June 1900.

3 per cent. loan.

Of 1896-97, dated 30th June 1896.

The following list shows the loans which have been notified for discharge, some notes of which are still unpaid but bear no interest :—

Five-and-half per cent. loan of 1859-60; 5 per cent. loan of 1825-26, 1841-42, 1854-55 (for P. W.) and 1856-57; 4½ per cent. of 1870, 1878, and 1879; 7 shillings sterling per cent. portion of 4½ per cent. loan of 1879, dated 15th September 1879; 4 per cent. of 1824-25, 1828-29, 1832-33, 1835-36, 1842-43, 1854-55, 1865, and the reduced 4 per cent. of 1879; 4 per cent. loan of Mysore Family, 4 per cent. East India Commuted Stock, 4 per cent. stock receipts of 22nd April 1854, and reduced 4 per cent. loan of 4th July 1881, Treasury Bills at 2½ pies per R100 per diem; and 3½ per cent. loans of 1853-54 and 1893-94.

181. A list of notes on which interest is payable at any treasury on the 31st December of each year should be compiled from this register as

soon as possible after the close of the year and forwarded to the Public Debt Office at the Bank of Bengal, Calcutta. The list will be in the form of the register, but the column of remarks will be blank and there should be a separate list for each loan. Before submission to the Public Debt Office totals of the lists should be very carefully made. There should be a separate total for each loan.

NOTE.—A blank return should be sent by those treasuries which have no notes enfaced for payment of interest at them.

Payment of Interest.*

182. (*a*) On presentation of a Government security for the realisation of interest due, it is necessary to see that it has been duly enfaced for the payment of interest at the treasury, and that advice of the same has been received and registered. Interest should not be paid on a Government security unless duly enfaced; also, if the Superintendent's endorsement mentioned in Article 178 is not on the note, the Treasury Officer cannot pay interest, but must return the note to the Public Debt Office, in order that the omission may be supplied.

(*b*) Also, if interest has been left undrawn for ten years, the Treasury Officer's authority to pay it shall be taken to have lapsed, and further interest cannot be paid without a special reference to the Public Debt Office to ascertain that there is no objection to such payment. When the period of non-drawal amounts to 20 years or more, interest cannot be paid except under the orders of the Comptroller General.

NOTE.—If the notes are a first issue under an open loan, or are in the form containing, on the back, cages for record of payment of interest, no Superintendent's endorsement is required or should be called for.

183. Payment at Mofussil Treasuries of interest upon Promissory Notes of the Government of India is made subject to the following conditions, that is to say—

First.—That the person to whose, or to whose agent's, receipt payment is made is either the person in whose name the note was originally issued, or one who derives his title from the said person by a regular chain of endorsements of the form described in Article 184.

NOTE 1.—No notice will be taken of any trust appearing in an endorsement of transfer or receipt for interest. When a note is endorsed to, or receipted by, any person, in his capacity of trustee or in any other representative capacity, such person will be treated in all respects as the true owner of the note.

NOTE 2.—A note, blank endorsed by the holder, is not receivable at any Government treasury or at the Public Debt Offices in the Presidency towns. The holder of any such security will therefore be required to specially endorse the same before submitting it for payment of interest.

Second.—That all the endorsements upon the note, whether of transfer or of payment of interest, are clear and distinct; that there are no cross-endorsements; and that there

* Interest at treasuries is necessarily paid for full half years, but as between seller and purchaser of promissory notes the interest is ordinarily calculated as follows :—

I. Interest to be paid by the month, each month to be taken as one twelfth of a year, and to consist of thirty days or parts.

II. In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be neglected.

remains room for a clear and distinct endorsement for renewal and for interest accrued.

Third.—That the note itself is not mutilated or torn. (Division into an upper and a lower half does not reckon as mutilation if the two halves are firmly rejoined.)

N.B.—In the case of a note which is open to objection on any of the grounds mentioned in the second or third condition of this article, the holder thereof shall be required to receipt the same for renewal, and payment of interest on such note shall be refused until the note is actually renewed.

184. The form of endorsement referred to in the first condition must be one of the following, each being "(signed) A":—

(1) "Pay to B."
(2) "Pay to B or order."
(3) "Pay to B and C jointly."
(4) "Pay to B and C or their joint order."
(5) "Pay to B or C."
(6) "Pay to B or C or order."
(7) "Pay to B and C or either of them."
(8) "Pay to B and C or either of them or order."
(9) "Pay to B, C, D and E or to any one (or more) of them."
(10) "Pay to B, C, D and E or to any one (or more) of them or order."

in which A, the endorser, is either a personal name, without addition of official capacity or of legal status (such as administrator, etc.), or is the name or usual signature of a well-known firm; A being the holder according to the tenor of the note and endorsements, preceding that signed by himself. There are, however, certain exceptions to this rule, for which see Notes 1, 2, 3 and 4 under Article 185.

185. It should be noted that if A is, according to the tenor of the note or endorsements, holder in any other than his personal capacity, an endorsement is not legally valid if it is made in his personal capacity only, whereas if it is made in any other capacity the Treasury Officer must, in conformity with the present orders, require renewal to be applied for. One effect of this order, therefore, is to cause reference to be made to the Public Debt Office in every case of endorsement by such a holder, except in the cases following:—

1. In the case of the public offices named below, a Government security may be made or endorsed payable to, or to the order of, the holder for the time being of the offices, by the name of the office:—

Office of Comptroller and Auditor General.
" Accountants General.
" Comptrollers.
" Controllers of Military Accounts.
" Military Accountant General.
" Examiners of Accounts.
" Examiner of Military Works Accounts.
" Accountant General, Postal and Telegraph Accounts.
" Secretaries to the Government of India.
" Secretaries to Local Governments and Administrations.
" Consulting Engineer for Railways (Madras).
" Superintending Engineers.
" Executive Engineers.
" Masters of the Mint.

Office of Director General of Posts and Telegraphs.
" Postmaster General and Deputy Postmasters General.
" Administrative Medical Officer, North-West Frontier Province.
" Chief Account Officer, Salt and Customs, Bombay.
" Administrator General, Bengal.
" Administrator General, Madras.
" Administrator General and Official Assignee, Bombay.
" Official Assignee, Bengal.
" Official Trustee, "
" Secretaries to Board of Revenue Commissioners.
" Collectors, Magistrates, Judges.
" Deputy Commissioners
" Treasury Officers.

Office of Directors of Public Instruction.
" Inspectors of Schools.
" Inspectors General, Jails.
Office of Assistant Commissioner of Salt and Abkari Revenue, Madras.
" Consulting Architect to Government (Madras)

Article 185, Note 1, page 95—

Add to the list :—

" Commissioner, High Court, Bombay.

Article 185, Note 1, page 95—

Add the following name to the list of offices attached to this note :—

Article 185, page 95—

Add the following to the list in Note 1 of this Article:—

" Registrar and Official Receiver of the Court of the Judicial Commissioner of Sind.

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Summary.

3. Government securities may be held and negotiated by any bodies corporate with perpetual succession and a common seal, but in practice there are so many questions to be considered, such as the wording of the Act or the bye-laws by which a public body or corporation is governed, that great caution should be exercised regarding securities so held and reference made to the Accountant General in any case of doubt.

Page 95, Article 185, Note I—

Add to the list of officers—

Page 95, Chap. 13, Art. 185 (*i*)—

Add in the List :—

"Office of the Inspector-General, Railway Mail-Service and Sorting," and remove from the list "and Deputy Postmaster-General."

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points:—

In the case of a note endorsed by its former owner, if the endorsement be in English, it will be enough to see that there is no reason to question the signature; if the endorsement be in any native language, under it should be written a full and literal translation in English.

Endorsement by a Native Female.

187. If the endorsement bears the signature of a native female, it must be attested by the signatures of two respectable witnesses, who must appear before a Treasury Officer (or a Sub-Treasury Officer who is qualified to take and record evidence, provided that he is not a mere ministerial officer) or before a Justice of the Peace or Magistrate to

testify to the genuineness of the endorsement. Such officer should authenticate the examination in the following form:—

"Examined before me."

(Signed) A. B.,
Treasury Officer.
Sub-Treasury Officer.
Magistrate.

at————————in the District of————————

NOTE.—In the case of endorsements in English, the provisions of this rule shall not be enforced unless it is especially so directed by officer whose duty it is to pass the same.

Endorsement by a Married European Female.

188. Under section 4 of the Indian Succession Act, X of 1865, reproduced below, a European female, married on or after 1st January 1866, has the power, without her husband's consent, to draw interest on, or to sell, Government securities standing in her own name:—

"No person shall, by marriage, acquire any interest in the property of the person he or she marries, nor become incapable of doing any act in respect of his or her own property which he or she could have done if unmarried."

Endorsement by an Attorney.

189. The note may have been endorsed by the attorney of the former owners.

In this case the Treasury Officer is to refuse payment of interest and to require the claimant, if he desires such payment to be continued, to have the note renewed in his own favour.

Endorsement by a Judge.

189A. The note may have been endorsed by a Judge in the following manner:—

"A by B, Judge of the Court of (or as the case may be in a suit by C against A)."

Endorsement by an Heir, Executor, etc.

190. It may have been endorsed by the heir, executor or administrator of an estate.

In this case the Treasury Officer will also refuse payment of interest unless the claim is supported by a certificate under the Succession Certificate Act of 1889, or a probate or letters of administration granted by a competent Court under the provisions of the Indian Succession Act of 1865, or the Probate and Administration Act, No. V of 1881. The Treasury Officer must register such certificate, probate, or letters of administration (Article 215), and enter them on the reverse of the note, immediately under the endorsement, to the validity of which they are to testify, care being taken that a certificate to realize interest only is not admitted in support of a transfer endorsement. But see Article 185 (4).

If there is any ambiguity in the interpretation of any of these documents, reference should be made to the Public Debt Office.

191. In case of every endorsement or signature supported by a document requiring registration under Article 215, the number which the document bears in that register, with the date of registry, must be noted on the back of the note closely below such signature, and attested by the Treasury Officer's initials.

The documents referred to are the following:—

Sale power	favouring	(name).
Interest power	,,	,,
Probate	,,	,,
Letters of administration	,,	,,
Succession certificate (negotiable)	,,	,,
Do. (interest only)	,,	,,
Guardianship certificate	,,	,,
Proof of death of	,,	,,
Certificate of marriage of	,,	,,
Certificate of incorporation of	,,	,,

Owners in Foreign States.

192. On the death out of British India of the holder of a Government Promissory Note, letters of administration must be taken out in a British Indian Court before the note can be dealt with in British India.

Signature.

193. (*a*) The signature of a proprietor or of an agent, whether for interest or sale, given on paper pasted to a Government security (even where the paper is a slip joining together the two halves of the note), is inadmissible; the signature must be entered on the back of the *security itself*, and within the limit of the plate-mark on the face of the note.

(*b*) Crossed receipts being strictly prohibited on the backs of Government securities with reference to the subjoined notice, published at page 238 of the *Calcutta Gazette*, dated 22nd February 1865, care should be taken that every entry on the back of a Government security is made to take up as little space as possible.

"Whereas much inconvenience and difficulty is experienced in the Loan and Interest Departments of this office in tracing endorsements and receipts for interest written across the reverse of Government Promissory Notes presented for renewal or interest, notice is hereby given, with the sanction of Government, that in future cross receipts for interest will not be accepted, or further interest paid upon any note, the reverse of which is filled up. The holders of notes so filled up can obtain new notes on application to the Loan Office, and on payment of the usual fees."

NOTE.—Cross receipts for interest paid may be allowed as a special case when Government Promissory Notes are sent to the Public Debt Office for renewal.

Cases in which Renewal is necessary.

194. (*a*) Though there are cases in which endorsements of other forms than those described in Article 184 and the exception to Article 185 are legal and admissible, it is desirable that after any such endorsement has been made or proceeding taken, the admissibility of it may be tested by the Public Debt Office, so as to prevent any disputes as to title; and with this view the holders of such notes are, pending their renewal, debarred the privilege of receiving interest elsewhere than at Calcutta,

where alone, by the literal terms of the note, it is payable. The Treasury Officer will therefore refuse payment of interest and require the claimant, if he desires such payment to be continued, to take the measures prescribed in the rules for obtaining a renewed note in his own favour.

(*b*) In all or any of the following cases the holder of a note may be required to receipt the same for renewal:—

1. If the note has been enfaced for payment of interest at a mofussil treasury, and the holder thereof is desirous of altering the place of payment, except when the transfer is to the Presidency Bank of Madras or Bombay. (See Article 178*a*.)

2. If only sufficient room remains on the back of the note for one further endorsement or when any word or words is or are written upon the note across any existing endorsement or endorsements, all cross endorsements being strictly prohibited.

3. If the note is torn or in any way damaged or crowded with writing, or unfit, in the opinion of the officer before whom it is produced for payment of interest, for receiving endorsement.

4. If the note bears an endorsement which transfers the note to, or is signed by, any person otherwise than in his personal capacity, except in the cases mentioned in Note 1 to Article 185 and in the undermentioned cases:—

(*a*) Where the transferee is a well-known firm, corporate body, or Bank; or the signature attached to the endorsement is the usual name or signature of such a firm or purports to be the impression of the common seal of a corporate body with perpetual succession, or is the signature of the Secretary, Deputy Secretary, Manager or Agent of a Bank or corporate body.

(*b*) Where the transfer is made to or by a person in whose favour a certificate under the Succession Certificate Act (VII of 1889) or probate or letter of administration under the Indian Succession Act (X of 1865) or the Probate and Administration Act (V of 1881) has or have been granted by a Court of competent jurisdiction.

(c) Where the transfer is made to or by the executor or administrator who is described as such therein, such executor or administrator being shown to be the holder according to the tenor of the note and previous endorsements.

5. If the endorsements are not clear and distinct, or if there is any endorsement which is inadmissible under Article 193.

6. If in the opinion of the officer before whom the note is presented for payment of interest the title of the person so presenting the note is irregular or not fully proved.

NOTE.—If notice of loss of a note has been received under Article 223 from any person other than the presenter, renewal should be required under this clause before interest is paid.

7. If the note in question being a counterpart note issued under the provisions of Article 195 has ceased to be the property of a minor, or to belong to an estate in which administration is limited to interest.

Issue and Withdrawal of Counterpart Notes.

195. In the case of any note which is the property of a minor unrepresented by any person having power to negotiate it or which belongs to an estate in which administration is limited to interest, the Public Debt Office at Calcutta, upon such note being deposited with it, may issue to the holder of such note a counterpart thereof, having the words "counterpart not negotiable" stamped across the face thereof, and further, payments of interest may be recorded upon such counterpart. Whenever such note ceases to be the property of such a minor, or ceases to belong to an estate in which administration is limited to interest, the further payment of interest in respect of the note may be refused, until the first or any subsequent counterpart (as the case may be) issued in

respect of it has been receipted and renewed in the manner provided in the last preceding rule. Upon such counterpart being receipted and renewed as aforesaid, the same, together with the original note and any preceding counterpart issued in respect thereof, will be cancelled.

196. No payment of interest and no record or acknowledgment of the payment of interest and no issue of a counterpart note under the preceding rule is to be deemed or taken to be an acknowledgment of the title of the holder of any note.

Payment of Interest to Joint-holders.

197. No payment of interest should be made to one or more or several joint-holders of a Government security except upon production by such one or more of written authority to give a discharge on behalf of the others. To facilitate production of such authority, Form 23 is supplied free of cost to joint-holders for use by them, and a supply of this form should be kept for the purpose at the Public Debt Offices and at all treasuries at which interest is paid on Government securities. The use of the form is not compulsory; and holders of promissory notes may use their own forms of authority, if they prefer to do so; but they should be encouraged to use the prescribed form, as less likelihood of mistake will be incurred.

NOTE.—Any such letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof, is exempt from stamp duty under Government of India, Finance Notification No. 3713, dated 2nd September 1891.

Death of a Joint-holder.

198. In ordinary circumstances, and unless the right is openly and expressly disputed, property in promissory notes, standing in or endorsed into the names of more than one proprietor lapses to the survivor or survivors; but in all cases in which a joint-proprietor of a note is stated to have deceased, proof of decease, either in the shape of a solemn affidavit or affirmation of the knowledge of such decease made by respectable and uninterested parties before a Justice of the Peace or other judicial officer, or in the shape of a burial certificate, copied from the usual register and attested by the proper authority, or certificate of death or other satisfactory evidence, should be required to be produced, and when produced should be registered, and entry made on the note, in the following form, below the endorsement in favour of the deceased and joint-holders or in the event of the Government Promissory Notes having been specially endorsed by the survivor, as such survivor, immediately below such endorsement.

"Proof of death of————————, registered No.————of————."

(Signed) A. B.

Treasury Officer.

NOTE.—In the first blank would be placed the full name of the person deceased; in the next the number of the entry in the form given in Article 215 and in the third the initial letter under which the entry has been made, and the year.

Securities belonging to Native States.

199. Notes held by Native Ruling Chiefs as State property are issued in a special form, interest on such notes being payable to the Ruling Chief for the time being. See Article 214A.

Receipt for Interest.

199A. At each treasury will be kept a supply of the prescribed form of receipt for interest (Form 22, quarter foolscap size), which will be given on application to any person proposing to draw interest. The following instructions are printed on the back of the receipt, and should be attended to. Personal attendance of the holder is not necessary, but the notes on which interest is drawn must be produced for endorsement of the payment:—

N.B.—1. A separate receipt must be given for the notes of each loan; but any number of notes of the same loan may be entered in the same receipt if the interest is payable to the same person.

2. The whole of the interest due on a note must always be taken. Partial payments are not allowed.

3. Receipts for interest on Government securities are exempt from stamp duty.

4. Signatures in native character must be translated, and a receipt by a native female must be attested, and except in the case of payments of interest at a Presidency Bank authenticated in the manner prescribed in Article 187. No attestation or authentication is however required in the case of signatures in English unless it is especially so directed by the officer making the payment.

5. The promissory note or notes must be produced with the receipt. If a form is printed on the back of the note (as is the case with all renewed after May 1881), the paying officer will enter a note of the payment: but if the promissory note bears no such form, then a receipt for interest must also be given on the back of the note, thus—

"Received interest for————half-years ending————R————
X. Y., *Treasury Officer.* (Signed) A. B."

6. If the back of the note is full of endorsements, and there is no space for a further clean endorsement, the Treasury Officer should decline to pay interest, and require the holder to send his note in for renewal.

7. On application at the Treasury, or Public Debt Office, promissory notes may be converted into stock certificates, in which case the interest is paid by warrant which will be delivered to the holder by the Treasury Officer upon receipt from the Public Debt Office; or on application the warrant will be sent direct to the holder through the post.

199B. It is very important that no avoidable delay should be allowed to occur in the payment of interest which should invariably be made on the due dates or as soon thereafter as possible. Consequently at treasuries where the payments to be made are numerous, holders should be encouraged to send in their notes some time before the interest actually falls due so that the preliminary examination required may not operate to prevent payment being promptly made.

Record of Payment.

199C. The payments made will be entered by the Treasury Officer in a register in Form 24, subordinate to the cash book. The schedule to accompany the list of payments with receipts attached should be copied from this register.

NOTE.—In the preparation of interest receipts and registers, all details, especially the numbers, amounts, and the numbers of the half-years, or the periods for which interest is paid, must be correctly filled in; due attention to this will save much needless correspondence.

Renewal of Notes.

200. The holder of any note requiring renewal may procure a renewed note in lieu of his original security in any of the following ways, that is to say, he may present it duly receipted either in person or through a representative at (1) Public Debt Office, Bank of Bengal, Calcutta; or (2) at a Government treasury for transmission to that Office; or (3) at the Banks of Madras and Bombay, who, as agents of the said Bank of Bengal, may either renew such notes on their own responsibility or may forward them to the Public Debt Office for renewal. In the case of notes sent to or presented direct to the Public Debt Office for renewal, claims for renewal will be disposed of by the Secretary, Bank of Bengal, and in the case of notes presented for renewal at the Bank of Madras or Bombay, and renewed by them on their own responsibility, the claims will be disposed of by the Secretary of the Bank concerned.

201. If the notes are presented to a Treasury Officer, he will despatch the notes in halves, by post, registered; the upper halves should be despatched first, the lower ones being sent on receipt of acknowledgment of the upper halves. Care should be taken that the due registry in the Treasury Office of all documents connected with transactions entered on the back of the notes is correctly certified against each transaction:—

(*a*) In the receipt for renewal, the name of the payee of the new note should be correctly and legibly written.

(*b*) In the case of notes required in favour of a European female, her condition in life (unmarried, married or widow) should be stated.

(*c*) In the cases of married women whose marriages were solemnized before 1st January 1866, the consent of the husband should be obtained and duly certified on the notes by the Treasury Officer.

NOTE.—Before despatching a note to the Public Debt Office, the Treasury Officer must be careful to see that the interest due up to the last half-yearly date has been drawn, except in cases where there is any doubt in respect to the endorsements or where the interest has been left undrawn for several years.

202. A note tendered for renewal must be receipted on the reverse as follows:—

"Received, in lieu hereof, a renewed note payable to (*name of holder*), with interest payable at———

Signature of the..... $\frac{\textit{Holder}}{\textit{Duly authorised representative of (name of holder)}}$."

203. If a person tendering a note for renewal applies for more than one note in lieu of the note tendered, the latter must be receipted on the reverse as follows, or in a form as near thereto as circumstances will admit:—

"Received, in lieu hereof, two (*or more*) notes for R———respectively, payable to (*name of holder*), with interest payable at———.

Signature of the..... $\frac{\textit{Holder}}{\textit{Duly authorised representative of (name of holder)}}$."

204. If a person tendering more than one note for renewal applies for one consolidated note in lieu of the notes tendered, the latter must

be receipted as follows, or in a form as near thereto as circumstances will admit:—

"Received, in lieu hereof, a new note payable to (*name of holder*), for R———— by consolidation with Promissory Note or Notes Nos.————(*mentioning the numbers and amounts of the other notes desired to be consolidated with it*), with interest payable at————

Signature of the..... *Holder* / *Duly authorised representative of* (*name of holder*)."

205. The form of receipt mentioned in the foregoing rules must be very clearly and correctly written, and there must be no ambiguity as to the name of the payee of the new note. The name of the holder, as signed by him or as entered by the duly authorised representative below his own signature, should agree letter for letter with the name in the body of the note, or in the transferring endorsement, as the case may be. Where the holder himself signs the receipt, he may add his usual signature below.

206. (*a*) The following fees are payable in respect of applications for renewal or issue of a duplicate note:—

For each note four annas per cent. if the new note does not exceed R400, and one rupee if the new note exceeds that sum.

(*b*) The fact of receipt of the fee should be recorded on the back of the note by the Treasury Officer and the amount credited in the cash account as "Renewal fee on Government Promissory Note for R as per advice No. , dated , to the Public Debt Office, Calcutta," care being taken that the No. and date of the advice (Form 25) are entered in the cash account before the advice is despatched.

1. Postage stamps are not received.

2. The cancellation of coupons attached to a note in view to re-issue of the note without coupons involves a fee of R5.

3. When the interest column has been expended on a note which bears no endorsement (other than the renewal endorsement), no fee is charged.

207. Notes, the property of minors unrepresented by any person having power to negotiate them or belonging to an estate in which certificate of administration is limited to the realization of interest, of which the backs are filled up, should be sent with an application to the Public Debt Office for issue of a counterpart note, having the words "Counterpart not negotiable" stamped across the face thereof.

207A. When notes are renewed in favour of certificate holders under Act XXVII of 1860 or Act VII of 1889, who are empowered to negotiate or transfer the notes, they should be issued in the following form:—

A. B., holder of certificate in the estate of deceased, empowered under Act XXVII of 1860 (or VII of 1889, as the case may be) to receive interest and negotiate or transfer (as in certificate) this note.

208. When a Government Promissory Note receipted for renewal comes before the Public Debt Office, and the title appears defective, the Public Debt Office will not pass an order for the payment of interest until such title is cleared, or the following procedure is adopted.

209. Where the defect is formal only, so that there is no practical risk in overlooking it, the note may be renewed at once under a bond of indemnity, which should be for the value of the security and the interest payable for six years from date of such renewal.

210. If the defect, however, be a serious one which it would be inadvisable to overlook, or if the holder, where the defect is formal, refuses to enter into the bond mentioned in the preceding article, then the Public Debt Office will refuse to renew the note, or pay interest until the defects in title be cured by the holder. But in cases where the note belongs to a minor, and representation is limited to interest, a counterpart note is issued by the Public Debt Office without further question.

211. Except in the case of estate paper where representation is limited by order of Court, and there is no question of defective title, no counterpart can be issued without the special sanction of the Comptroller General.

Consolidation and Sub-division of Notes.

212. (*a*) Notes of the same loan, on which interest has been paid up to the same date, may be consolidated, or notes may be sub-divided into others of smaller denominations, but of the same loan, at the option of the proprietors, notes being only issued for R100 or multiples of R100. Every note so to be consolidated or sub-divided should be endorsed by the proprietor in the forms prescribed for the purpose in Articles 203 and 204.

(*b*) A fee according to the scale prescribed in Article 206 is leviable upon each *new* note issued in consolidation or sub-division.

213. Debentures repayable on different dates or at different treasuries cannot be consolidated; and notes of *sicca* loans cannot be sub-divided.

Conversion of Notes.

214. (*a*) Promissory notes and stock of the 3½ per cent. loans of 1842-43, 1854-55, 1st May 1865, 1879 and 1900-01 may be transferred to any other of those loans except that no transfer to the loan of 1900-01 from any of the other loans is admissible.

(*b*) The conditions on which such transfer is permitted are that—

(*i*) a full half-year's interest is due on the Government Promissory Note or stock certificate at the time it is presented for transfer.

EXCEPTION.—Transfers are, however, permitted in the following cases independently of the above condition :—

(*a*) To the 3½ per cent. loan of 1842-43 : from the 3½ per cent. loan of 1900-01 in all months of the year except January and July.

(*b*) To the 3½ per cent. loan of 1854-55 : (i) from the 3½ per cent. loan of 1842-43 in the months of July and January; (ii) from the 3½ per cent. loan of 1865 in all months of the year except May, June, November, and December; (iii) from the 3½ per cent loan of 1900-01 at any time.

(*c*) To the 3½ per cent. loan of 1865 : from the 3½ per cent. loan of 1900-01 in the months of May, June, November and December.

(*d*) To the 3½ per cent. loan of 1879 : from the 3½ per cent. loan of 1900-01 at any time except from 31st December to 14th January and 30th June to 14th July.

(*ii*) The new note or certificate will be issued bearing interest from the commencement of the current half-year of the loan to which it appertains, except in the case of exception (*b*), clause (*iii*), when the new notes or stock will be issued bearing interest from the same date from which interest is due on the notes or stock of 1900-01 tendered for transfer.

(*iii*) Interest up to that date will be paid on the old note or certificate.

(*iv*) The fee prescribed in Article 206 will be charged on each new note issued, but no fee will be levied on any certificate issued.

Special Notes for Native States.

214A. (*a*) Chiefs of Native States can convert Government Promissory Notes of the ordinary form, the property of the State, into Government Promissory Notes in a special form.

(*b*) The conditions of issue are—

(1) The special notes are issued only in favour of Chiefs of Native States, whose admission to the privilege has been sanctioned by the Government of India in the Foreign Department.

(2) Applications for notes in such form should be made to the Comptroller General by the Political Officer resident in the State, and should quote the order of the Government of India sanctioning the admission of the State to the privilege.

(3) The amount of each note will not be less than ₹50,000.

(4) The notes are not negotiable by endorsement, but the holder can at any time obtain in exchange, if he desires, notes of the ordinary form on application to the Public Debt Office, Calcutta.

(*c*) The advantages of holding notes in special form are—

(1) Interest upon these notes is exempt from Income Tax.

(2) The notes being issued in the name of the Chief, his heirs and successors, devolve by mere succession to the Raj without legal administration.

(3) The notes are enfaced for payment of interest at any Govern-

Page 104, Chap. 13, Art. 215—

Add the following as Note 3 to this Article :—

In registering succession certificates granted in respect of Government Promissory Notes inherited by a minor, care should be taken to see that the certificate is not in favor of the minor, but has been granted to his guardian on an application made by the guardian and not on an application from the minor.

2. In the case of probates, etc., and orders of ... number it may have assigned to its order, may with advantage be noted in the column of "Date of document."

216. Each document will be registered under the initial of the surname in column 4, which will be in the case of—

Power-of-attorney . . .	That of the grantor.
Probates or letters of administration	„ „ deceased.
Certificates for administration of minors' estates	„ „ minor.
Certificates of death or marriage .	„ „ persons deceased or married.

217. In the case of powers-of-attorney, probates, letters or certificates of administration, care must be taken to record the limitations of the power conveyed, so that transfers may not be admitted under powers to realize interest only. Special attention is requested to section 8 of Act VII of 1889, under which the Government securities on which certificate-holders are empowered to receive interest, or which they are empowered to negotiate, must be described in the certificate. The list of securities covered by the certificate should be copied into column 6.

Certificates granted under Act VII of 1889, entitling the holder to draw interest on Government securities, should bear stamp duty with reference to the value of the securities and not with reference to the amount of interest to be drawn.

218. All powers-of-attorney, certificates under Act VII of 1889, probates or letters of administration, proofs of death and marriage, and other documents connected with the transfer, etc., of promissory notes, when duly registered, will be endorsed in the following form:—

"Registered No.————————

The————————*190*—. (Signed) A.B., *Treasury Officer.*"

NOTE.—The blanks will be filled up with the number of the register, the name of the district and the date of registry.

Stamp Duty.

219. No power-of-attorney to sell, or to realize interest on, Government securities, will be registered unless duly stamped, save when it is exempt from stamp duty by law or notification under the Stamp Act (*e.g.*, the power mentioned in Article 197, Note).

220. Powers-of-attorney granted by a number of persons having separate and distinct interests in the acts to be performed under such powers, require to be stamped to a value equal to the aggregate amount of duty which would have to be paid if each person had executed a separate power.

220A. Letters of administration or certificate under Act VII of 1886 issued by a competent court should, even when insufficiently stamped, be registered and acted upon. The fact of the document being insufficiently stamped should, however, be brought to the notice of the court which issued it.

Rules regarding Powers-of-Attorney.

221. Attention is required to the following rules regarding powers-of-attorney:—

(*a*) Powers in favour of a house of business, without specifying the individual members at the time composing the house, are inadmissible.

(*b*) Powers not in favour of A. and B. "jointly and severally," require that both A. and B. should sign in any transactions done in virtue of such powers.

(*c*) General powers, *i.e.*, powers relating to all notes standing in the name of the grantor, are not held to apply to promissory notes in which the grantor is interested jointly with others, unless they contain a special clause to that effect, or a specification of the notes.

Registry of Endorsements.

222. With a view to protect the holders of Government Promissory Notes from risk in transmitting their notes by post, Treasury Officers are authorised to register the endorsements on notes presented to them for this purpose, but should further warn holders of the advisability of forwarding the upper and lower halves with the same precautions as are taken by Treasury Officers in despatching notes for renewal. (Article 201.) Registration of the endorsements will be made without any regard to their correctness or to the object with which they are made.

Procedure on Loss of Note.

223. When a promissory note is said to have been lost and the alleged proprietor is desirous of applying for the issue of a duplicate, he should be directed to advertise the loss of the note, without delay, in three successive issues of the *Gazette of India*, and also in the local Government Gazette. He should further address the Secretary and Treasurer, Bank of Bengal, on the subject, fully detailing the circumstances attending the loss of the note, and the dates and pages of the *Gazette of India* in which his notice appeared, at the same time furnishing any proof he may possess of the note having been his property and he should be instructed to furnish a copy of this communication to the treasury at which interest is payable.—See also Financial Department Notification No. 112, dated 6th April 1883, *Gazette of India*, dated 7th April 1883, page 171, and Financial Department No. 96, dated 7th January 1888, paragraphs 17 to 22, *Gazette of India*, dated 7th January 1888, page 6.

Erasures.

224. Every erasure in an endorsement should be accompanied by an explanation in writing, to be produced by the proprietor of the note at the time of its presentation at the District Officer's office; and every cancellation of an endorsement should be made under the signature of the proprietor of the note for the time being.

Vernacular Documents to be translated.

225. No document in any native character will be received by the Public Debt Office unless accompanied by a translation in English authenticated by a responsible officer.

Reference to Public Debt Office.

Article 226, page 107—

Add the following note :—

NOTE.—Care should be taken, in addressing the Bank as above, to see that the words "Public Debt Office" are never omitted from the address.

1st List—10-3-13.

Provincial Debenture Loans.

227. The rules in force for Government securities are generally applicable to these debentures, except that interest cannot be paid elsewhere than at the places mentioned in them. Payments of interest will be reported to the Presidency Bank in schedules similar to those in use for payments on account of Government securities.

1. In some cases a payment on account of profits is added to the fixed rate of interest paid upon Provincial Debentures. In such cases the Local Government will declare, by a notification in the Gazette, the amount to be added on this account to the payment of interest. For example, it will declare that, in addition to the fixed interest payment of R4 (or other sum) per cent. due on 1st April 190 . further amount of annas per cent will be paid on account of profits. The whole amount of the payment, including that which represents the profits, will be treated in the accounts as a payment on account of interest and no adjustment between the Civil and Public Works Departments is required on account of it.

2. The Government of the United Provinces of Agra and Oudh have directed that in the case of their Provincial Debentures, a debenture may be renewed in the name of the heir (or legal representative) of the holder, on being signed by him for renewal (see Article 200) and on the district officer endorsing on the debenture a certificate that the person so signing is the heir or legal representative of the holder.

Chapter 14.—Stock Certificates.

Nature of Security . . . . 228 | Form of Application . . . 232
Adjustment of Interest . . . 230 | Payment of Interest . . . 236
Endorsement of Stock Certificates . . . 240

Nature of Security.

228. (*a*) Stock certificates of debt are issued from the Public Debt Office, Calcutta, in lieu of promissory notes, under the Notification, Financial Department, No. 6318-A. of 28th December 1894, Appendix E.

(*b*) Stock certificates have the following advantages over Government Promissory Notes:—

(1) Government Promissory Notes can be converted into stock certificates and re-converted into promissory notes at any time, at the option of the holder.

(2) The holders of stock certificates are not required to present them in person or by agent when the interest becomes due. On application made, interest will be paid to stock certificate holders by warrants on any Government treasury, which warrants will be sent by post, on the day the interest falls due, to the stock certificate holders direct, or through the Treasury Officer, as they may desire.

(3) Stock certificates are not negotiable by endorsement, and are consequently of no value in the hands of a wrongful holder, and the risks arising from the possession or repeated transmission of negotiable securities are thereby avoided.

(4) In the event of the loss of a stock certificate by theft, fire, etc., a fresh certificate will issue on satisfactory evidence of loss.

229. A stock certificate certifies that "A. B. is the registered proprietor of ₹00 of the 3½ per cent. loan of 190 , bearing interest from ". A holder wishing to convert his Government Promissory Notes into a stock certificate will receive a certificate of the loan to which the notes appertain, or, at his option, of any other loan to which they can be transferred under the conditions of Article 214.

Adjustment of Interest.

230. If a stock certificate of the loan to which the promissory notes appertain be applied for, interest due upon them must first of all be drawn before they are tendered for conversion. If, however, it be desired that stock of some other loan should be issued, the notes should be tendered for conversion with six months' interest due on them

except as provided for in the exception to clause (*i*) of Article 214. In this case interest will be adjusted as follows:—

(*a*) If the application is for stock certificates of the Loan of 1865—

and the pro. notes are of the loan of	and interest is due for the last full half-year ending	interest will be paid for that half-year only up to	and the stock certificate will bear interest from
1842-43	31st Jan.	31st Oct. (*e*)	1st Nov.
	31st July	30th April (*e*)	1st May.
1854-55	29th June	30th April (*g*)	1st May.
	29th Dec.	31st Oct. (*g*)	1st Nov.
1879	15th Jan.	31st Oct. (*f*)	1st Nov.
	15th July	30th April (*f*)	1st May.
1900-01	29th June	30th April (*g*)	1st May.
	29th Dec.	31st Oct. (*g*)	1st Nov.

(*b*) If the application is for stock certificates of the Loan of 1842-43—

1854-55	29th June	31st Jan. (*b*)	1st Feb.
	29th Dec.	31st July (*b*)	1st Aug.
1865	30th April	31st Jan. (*c*)	1st Feb.
	31st Oct.	31st July (*c*)	1st Aug.
1879	15th Jan.	31st July (*k*)	1st Aug.
	15th July	31st Jan. (*k*)	1st Feb.
1900-01	29th June	31st Jan. (*b*)	1st Feb.
	29th Dec.	31st July (*b*)	1st Aug.

(*c*) If the application is for stock certificates of the Loan of 1854-55—

1842-43	31st Jan.	30th Dec. (*h*)	31st Dec.
	31st July	29th June (*h*)	30th June.
1865	30th April	30th Dec. (*c*)	31st Dec.
	31st Oct.	29th June (*c*)	30th June.
1879	15th Jan.	30th Dec. (*i*)	31st Dec.
	15th July	29th June (*i*)	30th June.

(*d*) If the application is for stock certificates of the Loan of 1879—

1842-43	31st Jan.	15th Jan. (*j*)	16th Jan.
	31st July	15th July (*j*)	16th July.
1854-55	29th June	15th Jan. (*a*)	16th Jan.
	29th Dec.	15th July (*a*)	16th July.
1865	30th April	15th Jan. (*d*)	16th Jan.
	31st Oct.	15th July (*d*)	16th July.
1900-01	29th June	15th Jan. (*a*)	16th Jan.
	29th Dec.	15th July (*a*)	16th July.

Interest on ₹100 at annas 4 pies 8 per month:—

		₹	a.	p.
(a) $\frac{1}{30}$ month		0	2	5·86
(b) $1\frac{1}{30}$ „		0	4	9·86
(c) $1\frac{29}{30}$ „		0	9	2·13
(d) $2\frac{1}{2}$ „		0	11	8
(e) 3 „		0	14	0
(f) $3\frac{1}{2}$ „		1	0	4
(g) $4\frac{1}{30}$ „		1	2	9·86
(h) $4\frac{29}{30}$ „		1	7	2·13
(i) $5\frac{14}{30}$ „		1	9	6·13
(j) $5\frac{1}{2}$ „		1	9	8
(k) $\frac{1}{2}$ „		0	2	4

N.B.—In calculating interest for broken periods the Public Debt Office reckons a month to consist of 30 days.

231. Cancelled.

Form of Application.

232. The applicant for a stock certificate, after drawing all interest due, must endorse the notes (or debentures) under his signature, "Pay to the Viceroy and Governor General of India in Council," and must make a list of them in Form No. 27.

233. The Treasury Officer is enjoined to give every assistance and instruction so that this form may be correctly prepared, and to see that due registry of all documents in support of title to the notes or debentures be certified on their reverse, as prescribed in Chapter 13. He must also satisfy himself that the person who presents the application is the person he represents himself to be.

234. (*a*) The Treasury Officer will now forward the application and the note (in halves) to the Secretary and Treasurer, Bank of Bengal, Public Debt Office, in a registered cover, insured as of the value of ₹100.

(*b*) He will also be the channel of, and should facilitate, any necessary correspondence between the Public Debt Office and the applicant so that any formal defects may be remedied, or objections raised by the Public Debt Office removed.

NOTE.—If there be any serious objection to any of the notes it will be better to return them to applicant for the necessary measures, and to submit a revised application for the remainder of the notes only.

235. (*a*) If the papers are correct, the Treasury Officer will, in due time, receive for delivery to the applicant:—

(1) The stock certificates applied for.

(2) An interest transfer receipt or pay order for the amount due on the conversion.

(*b*) The former he will enter in a register (Form 28) and deliver to applicant, taking his receipt in the proper column. The latter he will deal with under Article 237.

Payment of Interest.

236. The interest due on the stock certificates will be sent by the Public Debt Office to the Treasury, without further application, upon the due date, or it will be sent to the holder direct on his written application. It will be sent in the form of a warrant and made payable to the order of the registered proprietor.

237. The Treasury Officer will register the warrants which he receives in a register of Interest Orders (Form 29) and he will deliver

Page 211, Article 499—

At the end of para. 1 of the article add :—

A similar procedure is observed in the case of payments made to contractors and others in settlement of their claims against these ships, the bills being drawn in favour of the contractors and endorsed by them in favour of the Secretary of State before they are presented for encashment at the Treasury.

2nd List—1-6-13.

advices of bills.

239. The Treasury Officer is not required to advise the holder of the arrival of his interest warrant; the holder should know the dates on which to expect it. But if the holder leaves the interest order unapplied for eight months, then the Treasury Officer should return it (together with the next following one, which he will have had for two months) to the Public Debt Office, and mark them off in the register as thus returned. The Public Debt Office will retain them till they are claimed.

Endorsement of Stock Certificates.

240. The following form of endorsement on a stock certificate serves most of the ordinary purposes of the holder :—

Received in lieu of this stock certificate for R000, promissory notes (*or debentures*) and stock certificates as by following detail :—

Promissory Note, Debenture, or Stock Certificate.	Value of each.	Interest, where payable.
TOTAL		

Signed by holder, or his attorney,* or his administrator or executor.*

Signed in my presence.

Treasury Officer of

Date

* In these cases the Treasury Officers must add the certificates required by Article 194.

241. (*a*) By means of the endorsement, the holder can—

(1) If he wishes to sell his holding,—obtain promissory notes in his own name and endorse them in the usual way to the purchaser.

(2) If he wishes to sell part of his holding,—do as above for part, and obtain for the balance a stock certificate in his own name.

(3) If he wishes the payment of interest transferred to a new treasury,—apply for a stock certificate in the same terms as the one he holds, but with interest payable at another treasury.

(4) If he wishes to sub-divide his holding, or re-convert it into promissory notes (or debentures),—apply for stock certificates or promissory notes (or debentures), as he requires.

(5) If, being the administrator or executor of a holder's estate, he wishes to have the holding transferred to his own name as administrator or executor (or if he has the power, to his own or any other person's name, absolutely), he can obtain promissory notes and endorse them accordingly.

(*b*) He may also consolidate two or more stock certificates, by endorsing all of them in the above form, with the addition of the words in italics below:—

"Received in lieu of this stock certificate for R000, *and of the stock certificates No. for R000, and No. for R000 of the same loan. Total R000.*"

242. The Treasury Officer will receive the stock certificates as above endorsed and forward them to the Public Debt Office for issue of the necessary certificates or notes, which the Public Debt Office will return to the Treasury Officer for delivery to applicant. The Treasury Officer will pass them through the register (Form 28), Article 235.

243. The Public Debt Office require certain fees for new promissory notes or debentures issued (see Chapter 13, Articles 206 and 212); but new stock certificates are issued without fee. When, however, non-transferable stock certificates are issued by the Bank of Bengal, Madras, or Bombay, in lieu of the whole or any portion of ordinary stock certificates, for transmission to the Bank of England for registration in its books, each non-transferable certificate so issued is charged at the rate of one rupee for every R5,000 or part of R5,000.

244. The Public Debt Office will advise Treasury Officers of the issue of any stock certificate of which interest is payable at their treasury, as also of the cancelment of any such stock certificate. The proper entry should be made in the register (Form 28), Article 235, These advices are independent of the letters forwarding stock certificates for delivery to the holders.

Chapter 15.—Deposits.

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Deposits for Loan 265

Explanations.

245. (*a*) Deposits proper are classified according to the department through which they are received. The usual classes are—

Revenue deposits.
Civil Court's deposits.
Criminal Court's deposits.

(*b*) But other classes may be added under the orders of the Accountant General when necessary; the accounts are kept by separate items. Some deposits are classed as Personal Deposits, for which special forms are provided and the account kept of them is of the nature of a banking deposit account.

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."

2. Military deposits are dealt with under special rules. But at stations where there is no branch of the Bank of Bengal, 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.

Limitations.

246. 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.

247. 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 native 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 they 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.—The following rules have been laid down for the payment of refunds of revenue credited or amounts deposited in cases where the amount involved does not

Article 247 (c), Note page 114—

Substitute the following for Rules 3 and 4 of the note :—

(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 order 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 13 or 31, 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.

1st List—10-3-13.

valid receipt for the full amount of the refund entered therein.

248. (*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 Law and 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 transferred at convenient intervals to the magistrate for deposit.

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.

249. 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 a Native 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; repayments, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Repayments.

250. 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 Office 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 30, 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.

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.

251. 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 31 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

252. 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, 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.

253. 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 255, should be transferred to a Clearance Register in Form 32 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 255, 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.

254. 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

Page 116, Art. 255—

Insert the following as Note 2 under this Article and re-number the existing note as Note 1:—

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.

3rd List—30-9-13.

Officer must submit to the Accountant General, immediately after 31st March, a list in Form 32-A.

NOTE.—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.

256. Deposits credited to Government under Article 255 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 application for refund and the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

256A. The application for sanction will be made in Form 32-B. 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.

257. (*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.

258. 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.

259. 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 252 to 256.

260. 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 or Administration, 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 deposits should be stated by the Judge or Magistrate upon the register of receipts transmitted to the Accountant General.

261. 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, wherever the system was permitted, by the chief judicial authority and the Accountant General in communication.

Agreement with Treasury.

262. 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.

263. (*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.

264. 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.

Deposits for Loan.

265. Whenever it is necessary to open a new loan, a notification is inserted by Government in all Gazettes, and a general letter in the following terms is circulated to Treasury Officers; the deposits on rejected tenders are returned to the depositors on surrender of the original deposit receipt, while those on accepted tenders are either so returned, or credited to the Government of India. The rules in this chapter do not further refer to these deposits.

"All sums tendered at Government treasuries as deposits on account of the loan advertised are to be accepted; a receipt should be given in the following form :—

DEPOSIT ON ACCOUNT 3½ PER CENT. LOAN.

"Received from (*name of depositor with address in full*) the sum of R———— as a deposit on account of the 3½ per cent. Loan advertised in the *Gazette of India Extraordinary* of————190 ."

————————190 .
————————*Treasury.*

————————
Officer in charge of Treasury.

"These deposits must be entered in a register and carried to a separate sub-head in the cash account, *viz.*, 'Deposits for Loan.' As soon as it is quite certain that no more can be received in time for tenders to reach Calcutta on the forenoon of the day fixed for the opening of the tenders, a copy of the register should be despatched to Comptroller General, Calcutta. The list should therefore reach Calcutta before noon of the day referred to."

"The list should be in the following form :—

DEPOSITS FOR LOAN, 190 .

No. of Deposit.	Name and address of depositor.	Amount.

"Orders respecting the disposal of deposits, the receipt of instalments of the loan, and the issue of promissory notes are communicated to Treasury Officers from time to time as may be necessary."

Article 266, page 121— [illegible] and Cantonment Funds

Substitute the following for this article and the note thereunder :—

266. 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 anybody which may be specially notified by the Government of India as such.

The transactions of Local Funds are not included in the public accounts.

270. The transactions of all local funds of which [illegible] *1st List—10-3-13.* ment desires that there shall be a separate balance will be entered in separate columns in the treasury registers, which allow one column for every such fund in the district. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

271. The account of a local fund at the treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

The Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account. In the case of some local funds, however, the procedure of paying in and drawing money is the same as in the case of Government accounts and the same forms of vouchers are used. In such cases the Treasury Officer should scrutinise and pass the vouchers in the same way as he does in respect of claims on Government and should also see that the amount demanded is at the credit of the fund.

1. If the charges of any local fund are drawn from the treasury on detailed bills the gross amount should be charged in the accounts, the deductions on account of income tax, fund subscription, etc., being credited by transfer in distinct entries. (*Vide* Chapter 18—Article 317, Note 2.)

2. Cheques may not be drawn on a Government treasury or on a branch bank used as a treasury for sums below ₹10.

272. In those cases in which local funds, other than municipal and cantonment funds, merely bank with the treasury and are not controlled by the account department, the transactions may be recorded in the form used for personal deposits, but must be kept quite distinct, and

must pass into the cash account as excluded local funds, and not as personal deposits.

1. 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.

2. Service stamps may not be used by a local fund officer, or any Government officer acting in a capacity connected with a local fund, incorporated or excluded, 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. The term local fund as used in this rule is intended to include municipalities and other similar bodies or institutions.

3. Telegraphic messages, the charges for which are to be borne by local funds, should be classed as Private and not as State.

4. Cheques may not be drawn on a Government treasury or branch bank used as a treasury for sums below R10.

Cantonment Funds.

273. 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.

Plus and Minus Memorandum.

274. A *plus* and *minus* memorandum should be appended to the monthly accounts showing for each local and municipal fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month, and deducing the balance at the end of the month. In the case of local funds, which have a provincial balance only, the balance column should not be filled up.

Verification of Balances.

275. At the end of the year the Treasury Officer should verify the balances at credit of each fund, 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 should follow it, and not the local accounts, as his standard.

Page 123, Article 277—

Substitute the following for the existing article:—

277. I. An audit officer, before admitting in audit any charge against the public revenues which requires the sanction of the Secretary of State in Council, must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State in Council. The cases in which the audit officer is to regard that sanction as necessary are stated in the following rules: for the admission of any charges which are not stated in these rules to require the sanction of the Secretary of State in Council, the authority of the Government of India, or, in classes of cases in which the Government of India have delegated their powers to Local Governments, of the Local Government, should be regarded as sufficient.

II. In these rules the word "remuneration" includes, besides monthly substantive pay or salary, all payments to officers from general revenues or from local funds administered by Government, whether in the form of fixed allowances, subject to the exceptions below, or of fees,

NOTE 2.—The period for which a temporary appointment or deputation has been sanctioned by the Secretary of State may, if necessary, be extended without further reference to that authority, provided that such extension shall not exceed one month.

NOTE 3.—When the remuneration of an officer appointed to a temporary appointment or placed on deputation for a period of more than two years is increased beyond the limit of ₹800 a month laid down in this clause, by reason only of an increase of the pay or acting allowance of the officer holding it, the specific sanction of the Secretary of State will not be required to the continuance of the temporary appointment or deputation with increased remuneration until the expiry of the period originally sanctioned.

(5) To the approval to the grant to an officer from general revenues, or from a local fund, or from the revenues of a Native State, of an honorarium exceeding ₹1,000, for work which he is required to perform, either within or outside the course of his ordinary duties, when it is of such exceptional merit or of such an arduous or peculiar nature as to justify a special reward.

NOTE 1.—This rule applies to single payments only; a recurring honorarium or reward or fee requires the same sanction as an increase of remuneration. The fee paid to an educational officer selected as an examiner on purely personal grounds, irrespective of his position under Government, though these grounds may bring about his appointment in successive years, is not a recurring fee within the meaning of this rule.

NOTE 2.- Pensioned officers of Government rank as private persons in respect of the receipt of honoraria from general revenues, from local funds, or from the revenues of a Native State.

NOTE 3.—The Government of India can sanction the payment of bonuses to members of subordinate establishments of the Public Works Department, whether permanent or temporary, who are engaged on important works of construction, provided that the bonus and remuneration of any particular employe do not together exceed ₹9,000 a year.

(6) To revisions of permanent establishments which involve additional expenditure of more than ₹50,000 a year. In the case of establishments, such as process-serving establishments, the scale and remuneration of which are determined by Courts of Law under rules having the force of law, the sanction of the Secretary of State in Council is not required under this clause unless the net extra expenditure involved, after allowing for the receipt of fees, exceeds ₹50,000 a year.

NOTE.—For the purpose of determining the above limit of ₹50,000 a year the cost of any temporary establishment which the new scheme will replace should not be taken as a set-off.

(7) To all orders involving expenditure for which the Civil Service Regulations or other authorised code specially declare that the sanction of the Secretary of State in Council is necessary.

(8) To the grant of any pension or gratuity that is not admissible under the provisions of the Civil Service Regulations, the India Army Regulations, or any other authorised code, or under any general authority conferred on the Government of India by a despatch of the Secretary of State in Council, such as his despatches sanctioning the grant, subject to specified conditions and limits, of pensions in respect of services rendered during the Mutiny, compassionate gratuities to the families of Government servants left in indigent

tion; or

... assemblies and on circumstances, pensions or gratuities to non-officials injured (or to the families of non-officials killed) during or in consequence of service rendered to the State, political pensions or gratuities, to non-officials and pensions or gratuities to non-officials who have rendered exceptional service to the Government.

NOTE 1.—The effect of the various orders quoted in this rule, so far as they relate to pensions and gratuities of non-officials and their families, is that the Government of India can sanction, without reference to the Secretary of State, the grant of reduced political life pensions to the heirs or other representatives of existing pensioners in accordance with the practice that has hitherto been followed; but that their power to sanction (1) new political life pensions or gratuities to non-officials or increases to existing political life pensions, (2) pensions or gratuities to non-officials who are injured (or to the families of non-officials who are killed) during or in consequence of service rendered to the State, and (3) other pensions or gratuities to non-officials who have rendered exceptional service to the Government, are limited to a pension not exceeding R1,000 a year, or a gratuity not exceeding R3,000 in any case.

NOTE 2.—The grant of a pension and a gratuity to the same individual requires the sanction of the Secretary of State.

(9) To the grant, on political considerations, of (*a*) land either free of revenue or on favourable terms, or (*b*) of assignments of land revenue, if the value of the land or land revenue exceeds R1,000 a year. Grants of either kind on other than political considerations are subject to the statutory rules published by the Government of India under the authority of the Secretary of State in their Finance and Commerce Department Resolution of the 20th February 1894, No. 933, and Finance Department Resolution of the 31st October 1910, No. 5751-Ex.

(10) To any expenditure of a non-recurring type on behalf of political pensioners, such as grants towards the funeral expenses of deceased pensioners, the provision of marriage dowries for daughters, allowances to meet the expense of proceeding under orders of competent authority from one locality to another and expenditure on other than ordinary repairs (as for example the installation of electric lights and fans) in connection with the residences which pensioners are provided with in certain cases at the cost of the State, if the amount, in any case, exceeds R1,000.

(11) To any expenditure on the erection or alteration of a church, or grant-in-aid towards the erection or alteration of a church not wholly constructed out of public funds, in excess of the amount admissible under the rules in the Public Works Department Code.

(12) To any cash grant to a charitable or religious institution (not being a grant for a church under the Public Works Department Code), which exceeds R10,000 a year if recurring or R50,000 if non-recurring; and to any grant to a charitable or religious institution outside India.

NOTE.—Institutions designed for medical relief are included in the category of charitable institutions.

(*c*) ... tion; or

(13) To expenditure on State ceremonies and assemblies and on the entertainment, at the public charge, of distinguished visitors to India, when the outlay is estimated to exceed ₹1,00,000;

(14) To grants to Local Governments having regular Provincial settlements, other than the following:—

(*i*) non-recurring grants made—

(*a*) to restore Provincial balances to the prescribed minimum when they have been depleted owing to calamities such as famine or plague;

(*b*) to enable Provincial Governments to restore the normal scale of expenditure on civil works or other services, when it has been specially reduced in consequence of calamities such as famine or plague;

(*c*) towards defraying the cost of schemes (costing not more than 10 lakhs excluding, or 12½ lakhs including, provision for establishment, tools, and plant), when the expenditure would ordinarily be met by local bodies, though passed *pro formâ* through the Provincial accounts; and

(*d*) for Provincial objects of secondary importance, of which the cost is within the limits mentioned in (*c*);

(*ii*) compensatory assignments, whether recurring or non-recurring, made in connection with—

(*e*) erroneous credits of Provincial revenue in the Imperial section of the accounts;

(*f*) expenditure undertaken from Provincial revenues on behalf of the Imperial Government; and

(*g*) transfer of liabilities arising from changes in the method of classification of receipts or charges, or from other causes.

(15) To expenditure for the direct benefit of Native States which is estimated to exceed ₹10,000 a year on any one project, or ₹50,000 if non-recurring.

(16) To expenditure on providing any addition to the list of "the special saloon carriages reserved for the use of high officials," as approved in paragraph 3 of the despatch from the Secretary of State, No. 67 (Railway), dated 29th September 1911. The Government of India may sanction such expenditure as may from time to time be required (*a*) to complete and keep up to date one standard gauge and one metre gauge train for the use of His Excellency the Viceroy, and (*b*) to maintain and, when necessary, to replace any of the other carriages referred to in this rule.

(*c*) devoted to objects outside the ordinary work of administration; or

VI. The following rules refer to public works expenditure. They

(17) To expenditure in connection with the staff, household and contract allowance of His Excellency the Viceroy in excess of the limits laid down in the despatch from the Secretary of State, No. 55 (Financial), dated 17th May 1912. The Government of India have the power to make a non-recurring addition to the contract allowance, of an amount not exceeding R20,000 in any year when occasions such as the visit of a member of the Royal Family to India or the occurrence of a State assemblage of unusual importance throw exceptional expenditure upon the contract allowance: provided that all such grants shall be reported to the Secretary of State when made.

(18) To the increase of the contract grant of the head of a province.

(19) To the expenditure of public money: (*a*) on the purchase of a motor car for the use of an official, or (*b*) on the maintenance of such a motor car otherwise than from the contract grant of the head of the province, except as provided in the rules approved in the despatch from the Secretary of State, No. 67 (Financial), dated 7th June 1912.

NOTE.—The sanction of the Secretary of State is not required to any expenditure by the head of a province from his contract grant on the hire of motor cars for use in the discharge of his official or ceremonial duties.

(20) To the revision in any important respect of any existing provincial or *quasi*-provincial settlement.

Rule V of the Resolution of the Government of India, Finance Department, No. 916-Ex., dated 4th March 1893.

IV. In applying these rules, audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Department Code, the State Railway Codes, the Forest Code, and any other authorised code, have received the sanction of the Secretary of State in Council in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State in Council, any pensions, acting allowances, or other allowances which are admissible under the rules of those codes. Any allowances which are in excess of those admissible under those codes will require the sanction of the Secretary of State in Council if they come within the terms of Rule III above.

Rule VI of the Resolution of the Government of India, Finance Department, No. 916-Ex., dated 4th March 1893.

V. Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to military officers in the police in some provinces, and the rules under which rewards are granted to officers for passing language examinations) had duly received the sanction of the Secretary of State in Council when that is necessary, although under the procedure in force up to that year the orders were communicated to audit officers on the authority of the Government of India only.

(3) devoted to objects outside the ordinary work of administration; or

VI. The following rules refer to public works expenditure. They do not apply to military works for which special rules exist in the departmental regulations:—

(1) No outlay shall ordinarily be charged to loan funds without the sanction of the Secretary of State in Council; but this rule shall not apply to—

(*a*) irrigation projects of which the estimated cost does not exceed ₹10,00,000 excluding provision for establishment, tools and plant, or ₹12,50,000 inclusive of those charges;

(*b*) .....

(*c*) .....

NOTE.—The Government of India may not sanction any expenditure from loan funds on irrigation works . . . . in excess of the limits of the programme for such works which have been sanctioned for the year by the Secretary of State in Council: . . . . .

(2) The sanction of the Secretary of State in Council is required to any work charged to revenue (.....) of which the estimate of cost exceeds ₹16,00,000 when provision for establishment, tools, and plant is not included and ₹20,00,000 when it is included.

NOTE 1.—This rule does not apply to cases in which a work, though subsidised by a lump sum grant from Government, is undertaken by, and on the responsibility of, a local body.

NOTE 2.—Expenditure in connection with residences of His Excellency the Viceroy and staff is subject to the following further restrictions:—

(*a*) Original works and special repairs. The previous sanction of the Secretary of State in Council is required to any project estimated to cost more than ₹1,50,000 (works outlay). All sanctions accorded by the Government of India in excess of ₹2,500 and up to ₹1,50,000 shall be reported to the Secretary of State in Council.

(*b*) Furniture. The previous sanction of the Secretary of State in Council is necessary to any grant in excess of ₹42,000 in any one year for public works expenditure on the supply and repair of furniture.

(3) When the estimate for construction of a work either from loan funds or from revenue has been sanctioned by the Secretary of State in Council, the Government of India can ordinarily sanction outlay in excess of the original sanctioned estimate up to an amount of 10 per cent. in excess of the estimate, provided that the excess is not more than ₹12,50,000 including establishment, tools, and plant. In the case of estimates for new railway projects, however, the limits are 25 per cent. or ₹50,00,000 over the amounts reported to, and approved by, the Secretary of State in Council. But any excess over a revised estimate or completion estimate sanctioned by the Secretary of State in Council can be sanctioned only by him.

(4) For the purpose of determining whether the sanction of the Secretary of State in Council is necessary under clauses (1), (2) and (3) of this rule, a group of works, which forms one project shall be considered as one work and the necessity for obtaining sanction to a project is not avoided by reason

(*b*) devoted to objects outside the ordinary work of administration; or

(*c*) likely to involve at a later date expenditure beyond the powers of sanction of the Government of India.

(2) To the creation of any new permanent appointment, which would ordinarily be held by a gazetted civil officer recruited in England, and to the raising of the pay of such an appointment.

NOTE.—The word " pay " in this clause has the meaning assigned to it in Chapter II of the Civil Service Regulations. The Government of India are empowered to grant local or other special allowances to an officer of the above class, provided that his salary is not thereby raised to an amount in excess of ₹750 a month.

(3) (*a*) To the creation of a permanent appointment, not of the class specified in II (2), of which the salary exceeds ₹500 a month.

(*b*) To the raising of the salary of an officer, or of a sanctioned permanent appointment, not of the class specified in II (2), to an amount in excess of ₹750 a month, or to the increase of a salary which is already in excess of that amount.

NOTE.—In the case of incremental pay, the test for the application of this rule is the maximum pay attainable.

Despatch from the Secretary of State, No. 88 (Financial), dated 28th July 1905.

(4) (*a*) To the temporary appointment or deputation of an officer on a salary exceeding ₹50,000 a year (₹4,166⅔ a month), unless such officer has a lien on an appointment carrying a salary of equal or higher value fixed by statute.

(*b*) To a temporary appointment or deputation carrying a salary of more than ₹500, but less than ₹4,166⅔ a month, when such appointment or deputation is expected to last, or does last, for more than two years. But in this case previous sanction is not required.

(*c*) To the grant of extra remuneration to an officer for specially meritorious work not falling outside the course of his ordinary duties, if the amount of the honorarium exceeds three months' pay of the officer, or if it raises his salary for the year in which it is granted above ₹9,000.

(5) To revisions of permanent establishment which involve additional expenditure of more than ₹50,000 a year. In the case of establishments, such as process-serving establishments, the scale and remuneration of which are determined by Courts of Law under rules having the force of law, the sanction of the Secretary of State in Council is not required under this clause unless the net extra expenditure involved, after allowing for the receipt of fees, exceeds ₹50,000 a year.

(6) To all orders involving expenditure for which the Civil Service Regulations or other authorised code specially declare that the sanction of the Secretary of State in Council is necessary.

(7) To the grant of any pension or gratuity that is not admissible under the provisions of the Civil Service Regulations, the Indian Army Regulations, or any other authorised code, or under any general authority conferred on the Government of India by a despatch of the Secretary of State in Council, such as his despatches sanctioning the grant, subject to specified conditions and limits, of pensions in respect of services rendered during the Mutiny, compassionate gratuities to the families of Government servants left in indigent circumstances, pensions or gratuities to persons injured (or to the families of persons killed) during, or in consequence of service rendered to the State, political pensions or gratuities, and other pensions and gratuities to persons who have rendered exceptional service to the Government.

NOTE.—"The Government of India may subject to the limit of R1,000 incur non-recurring expenditure on behalf of political pensioners without reference to the Secretary of State in Council."

(8) To the grant, on political considerations, of (*a*) land either free of revenue or on favourable terms, or (*b*) of assignments of land revenue, if the value of the land or land revenue exceeds R1,000 a year. Grants of either kind on other than political considerations are subject to the statutory rules published by the Government of India under the authority of the Secretary of State in their Finance and Commerce Department Resolution of the 20th February 1894, No. 933, and Finance Department Resolution of the 31st October 1910, No. 5751-Ex.

(9) To any expenditure on the erection or alteration of a church, or grant-in-aid towards erection or alteration of a church not wholly constructed out of public funds, in excess of the amount admissible under the rules in the Public Works Department Code.

(10) To any cash grant to a charitable or religious institution (not being a grant for a church under the Public Works Department Code), which exceeds R10,000 a year if recurring or R50,000 if non-recurring; and to any grant to a charitable or religious institution outside India.

NOTE.—Institutions designed for medical relief are included in the category of charitable institutions.

(11) To expenditure on State ceremonies and assemblies and on the entertainment, at the public charge, of distinguished visitors to India, when the outlay is estimated to exceed R1,00,000.

(12) To grants to Local Governments having regular Provincial settlements, other than the following:—

(*i*) non-recurring grants made—

(*a*) to restore Provincial balances to the prescribed minimum when they have been depleted owing to calamities such as famine or plague;

Article 277, page 126— "... Provincial Governments to restore the normal ... or other services,

Insert a new clause:—

(19) To the supply of a motor car to a Government officer at the public expense.

Provincial ... *1st List—10-3-13.*

(*d*) for Provincial objects of secondary importance, ... the cost is within the limits mentioned in (*c*);

(*ii*) compensatory assignments, whether recurring or non-recurring, made in connection with—

(*e*) erroneous credits of Provincial revenue in the Imperial section of the accounts;

(*f*) expenditure undertaken from Provincial revenues on behalf of the Imperial Government; and

(*g*) transfer of liabilities arising from changes in the method of classification of receipts or charges, or from other causes.

(13) To expenditure for the direct benefit of Native States which is estimated to exceed R10,000 a year on any one project, or R50,000 if non-recurring.

(14) To a loan to a Native State in excess of R5,00,000, or to a series of separate loans granted at short intervals to an amount exceeding R5,00,000.

(15) To expenditure on providing any addition to the list of "the special saloon carriages reserved for the use of officials" contained in the enclosure to the Secretary of State's despatch No. 58 (Railway), dated the 15th July 1910.

(16) To the increase of the contract grant of the head of a province.

(17) To the expenditure of public money on the purchase or maintenance of a motor car for the use of an official.

(18) To the revision in any important respect of any of the existing provincial settlements.

IV. In applying these rules, audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Department Code, the State Railway Codes, the Forest Code, and any other authorised code, have received the sanction of the Secretary of State in Council in all cases in which that sanction is necessary. They may, therefore, admit, without requiring the sanction of the Secretary of State in Council, any pensions, acting allowances, or other allowances which are admissible under the rules of those codes. Any allowances which are in excess of those admissible under those codes will require the sanction of the Secretary of State in Council if they come within the terms of Rule III above.

Rule V of the Resolution of the Government of India in the Finance Department, No. 916-Ex., dated 4th March 1893.

V. Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to military officers in the police in some provinces, and the rules under which rewards are granted to officers for passing language examinations) had duly received the sanction of the Secretary of State in Council when that is necessary, although under the procedure in force up to that year the orders were communicated to audit officers, on the authority of the Government of India only.

Rule VI of the Resolution of the Government of India in the Finance Department, No. 916-Ex., dated 4th March 1893.

VI. The following rules are special for railways and other public works, excluding military works to which Rule VII below applies:—

(1) No outlay shall ordinarily be charged to loan funds without the sanction of the Secretary of State in Council; but this rule shall not apply to—

(*a*) irrigation projects of which the estimated cost does not exceed ₹10,00,000 excluding provision for establishment, tools and plant, or ₹12,50,000 inclusive of those charges;

(*b*) capital expenditure on lines under construction—

(*i*) included in a railway programme sanctioned by the Secretary of State in Council. In such cases, the sanction of the programme by the Secretary of State in Council will be a sufficient sanction for such works included in it as require his sanction;

(*ii*) which are short additions to, or extensions of, existing lines required to supply needful conveniences for a traffic already established, or local feeder lines not likely to form a portion of any scheme of through communication, provided that the estimated cost in each case does not exceed $12\frac{1}{2}$ lakhs;

(*c*) capital expenditure on open lines of railway—

(*i*) on a work or group of works included in a railway programme sanctioned by the Secretary of State in Council. In such cases the sanction of the programme by the Secretary of State in Council will be a sufficient sanction for all works included in it;

(*ii*) on a work or group of works, not included in a sanctioned railway programme, of which the estimated cost does not exceed ₹20,00,000.

NOTE.—The Government of India may not sanction expenditure from loan funds on irrigation works and railways in excess of the limits of the Public Works programme sanctioned for each year by the Secretary of State in Council.

(2) The sanction of the Secretary of State in Council is required to any work charged to Revenue [other than railways which will be dealt with as under clause (1) above] of which the estimate of cost exceeds ₹16,00,000 when provision for establishment, tools and plant is not included, and ₹20,00,000 when it is included.

NOTE.—This rule does not apply to cases in which a work, though subsidised by lump sum grant from Government, is undertaken by, and on the responsibility of, a local body.

(3) When the estimate for construction of a work either from loan funds or from revenue has been sanctioned by the Secretary of State in Council, the Government of India can ordinarily sanction outlay in excess of the original sanctioned estimate up to an amount of 10 per cent. in excess of the estimate, provided that the excess is not more than ₹12,50,000 including establishment, tools and plant. In the case of estimates for new railway projects, however, the limits are 25 per cent. or ₹50,00,000 over the amounts reported to and approved by the Secretary of State in Council. But any excess over a revised estimate sanctioned by the Secretary of State in Council can be sanctioned only by him.

(4) For the purpose of determining whether the sanction of the Secretary of State in Council is necessary under clauses (2) and (3) of this rule, a group of works which form one project shall be considered as one work and the necessity for obtaining sanction to a project is not avoided by reason of the fact that the cost of each particular work in the project is within the powers of sanction of the Government of India.

NOTE.—The foregoing clause does not apply in the case of railway or irrigation project the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure.

(5) Provided that the estimated cost does not exceed 100 lakhs, the Government of India can sanction the construction of a railway by a branch line company domiciled in India, with rupee capital, on general branch line terms which have been previously approved by the Secretary of State in Council, and without a firm guarantee.

(6) As regards non-pensionable establishments on State railways, the Government of India exercise full powers in regard to—

(*a*) creation of appointments and increases and alterations in scales;

(*b*) acting and travelling allowances, bonuses, gratuities, etc.

VII. The following rules are special to military expenditure:—

(1) The sanction of the Secretary of State in Council is required to any military work of which the estimate of cost, including provision for establishment, tools and plant, exceeds ₹1,50,000.

(2) All new measures involving expenditure chargeable to heads Army, Marine, Military Works, or Special Defences, the total initial cost of which, plus one year's recurring expenditure, is estimated to exceed ₹50,000, shall be submitted to the Secretary of State in an annual schedule,

(3) Expenditure on such measures shall not be incurred (*a*) in the case of measures which are beyond the powers of the Government of India as defined in the foregoing sections of this resolution, until the specific sanction of the Secretary of State in Council has been received; (*b*) in the case of measures which are within the powers of the Government of India as defined in the foregoing sections of this resolution, until the measures have been submitted to the Secretary of State in an annual schedule.

As an exception to this rule expenditure of the kind referred to in clause (*b*) may be incurred without previous reference to the Secretary of State, and in anticipation of its inclusion in the next annual schedule, provided that it can be met from savings or lapses in the sanctioned schedule allotment of the year. When expenditure is so incurred, a report should be made to the Secretary of State.

(4) Except with the previous sanction of the Secretary of State in Council, the total expenditure on schedule measures in any year shall not exceed the total sum allotted for such measures in the budget of the year.

NOTE.—Subject to compliance with the requirements of clause (2) above, the Government of India may vary the allocation of the total schedule allotment of the year between the different measures included in the schedule without reference to the Secretary of State or may apply a portion of the total allotment to the prosecution of measures which are included in the schedule, but for which no actual provision has been made.

VIII. Any objection raised under these rules to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled.

The following are the Statutory Rules referred to in Rule III (8) of the Resolution:—

The following provisions and restrictions are prescribed by the Secretary of State in Council in exercise of the power reserved to him by Statute 22 and 23 Vict., Cap. 41, section 1, and shall apply to all concessions, grants, leases, and contracts (except such as may be made under any special legislative sanction) made or entered into by the Government of India, or by a Local Government or Administration or other authority in India, to or with any person, firm, company, syndicate, municipality, or other public body who or which has applied for the same for mining, milling or any other industrial or manufacturing purposes or for the purpose of any railway, tramway, waterworks or other undertaking of a like nature not being for ordinary agricultural or settlement purposes or for the purpose of securing the exploitation of forest produce from State forests:—

I. No concession, grant, or lease of land, of mineral or forest rights, of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by the Government of India to, with, or in favour of any person, firm, syndicate, company, municipality, or other public body for any of the purposes abovementioned without the express sanction of the Secretary of State in Council,—

if such concession, grant, lease, or contract—

(*a*) is intended to endure for a period exceeding ten years, and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

II. No concession, grant, or lease of land, of mineral or forest rights, of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of an easement, and

no contract involving the execution or maintenance by Government of works,

shall be made or entered into by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, syndicate, municipality, or other public body for any of the purposes abovementioned without the express sanction of the Government of India and of the Secretary of State in Council,—

if such concession, grant, lease, or contract—

(*a*) is intended to endure for a period exceeding ten years and is not accompanied by an unconditional power of revocation or cancelment by the Government of India at any time during such period on the expiry of six months' notice to that effect, and imposes on the revenues of India an annual liability in excess of fifty thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of twelve lakhs of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds twelve lakhs of rupees.

III. No such concession, grant, lease or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any person, firm, company, municipality, or other public body for any of the purposes abovementioned without the express sanction of the Government of India,—

if such concession, grant, lease, or contract—

(*a*) is intended to endure for a period exceeding five years, and is not accompanied by an unconditional power of revocation by the Government at any time during such period on the expiry of six months' notice to that effect, and imposes

on the revenues of India an annual liability in excess of five thousand rupees; or

(*b*) imposes on such revenues a charge or expenditure or liability to damages in excess of one lakh of rupees; or

(*c*) involves the cession of property or rights of which the estimated value exceeds one lakh of rupees.

IV. No such concession, grant, lease, or contract shall be made by any Local Government or Administration or other authority in India to, with, or in favour of any joint stock company, except with the sanction of the Government of India, and subject to these rules so far as the same may be applicable.

V. No transfer of any such concession, grant, lease, or contract or of any part thereof, or any interest therein, or any under-letting, shall be recognized as valid except it be made with the express assent of—

(*a*) the Secretary of State in Council in cases falling within Rule I or II;

(*b*) the Government of India in cases falling within Rule III; and

(*c*) the Local Government or Administration in any other cases; with the proviso that a transfer or under-letting to a company will in all cases require the sanction of the Government of India.

And the Secretary of State in Council and the Government of India as the case may be, may in his or their absolute discretion refuse such assent.

VI. In every writing intended to express any concession, grant, lease, or contract which falls within these rules it shall be expressly declared that such concession, grant, lease, or contract is granted or made subject to them.

VII. When the assent of the Secretary of State in Council is rendered by these rules necessary to the validity of any concession, grant, lease, or contract or to the transfer thereof, it shall be signified under the hand of an Under-Secretary of State; and when the assent of the Government of India is so required it shall be signified under the hand of a Secretary of that Government.

VIII. The foregoing rules I to VII inclusive shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in Rule I, if made under any special rules issued or approved by the Secretary of State in Council.

Supplementary Rules.

Rule A.—In cases where it is considered expedient to grant concessions or to make agreements, such as those contemplated in the Statutory Rules, the deed of concession, or the agreement, if the rights under it are transferable, must be so framed that it will be beyond the power of the grantees or contractees to transfer their rights, or any part of them, except with the sanction of the Government of India, or of Local Governments and Administrations in cases coming within their cognizance.

B.—All such concession and agreements will further be subject to any special provisions made by Government to meet particular cases or particular classes of cases.

C.—Before any concession or agreement of the class referred to is submitted for the approval of the Government of India, its terms should be considered in the Judicial Department of the Local Government, and by the highest legal adviser to that Government.

D.—The foregoing Rules shall not apply to any concession, grant, lease, or contract for any of the purposes mentioned in the Statutory Rules, if made under any special rules issued or approved by the Secretary of State in Council.

Imperial Charges.

278. (*a*) As regards Imperial charges, the general rule is that, without the previous consent of the Government of India, a Local Government has no authority to sanction, even provisionally, any charges of a permanent nature, nor any charge involving a debit against next year's grant. It may sanction—

(1) Revision of establishment [subject to Provincial Rules 4 (3*a*), (4), (5) and last half of (8) given in Article 283] provided that any additional expense involved be met either by an equivalent reduction in the same department or by a permanent reduction of fixed expense in some other department, charged to the same major head.

(2) Increases in non-gazetted establishments without equivalent reduction, if there be sufficient Budget provision under the same head of charge from savings of other than gazetted officers' salaries: Provided further that the aggregate of the increases sanctioned under all heads does not exceed R3,000 in any year; and that no appointment of which the salary exceed R50 a month, and no addition to the pay and allowances of any appointment if they exceed, or would after the addition exceed R50 a month, may be sanctioned without reference to the Government of India in the Financial Department.

(3) Fixed recurring charges of a contingent character which under the ordinary rules of audit require the sanction of Local Governments up to a limit of R200 a year in each case.

(*b*) All increases of establishment sanctioned under this rule should be reported to the Financial Department of the Government of India in annual statements. The sanctions may be held to have been confirmed unless exception is taken to any of them by the Financial Department on a review of the statements.

NOTE.—(*i*) The officers mentioned below exercise the powers referred to in clause (1) in respect of appointments which do not, or would not after the alteration, exceed R50 a month :—

Agent to Governor General in Rajputana, Central India, Baluchistan, Chief Commissioner, Ajmer-Merwara; Residents, Hyderabad and Mysore.

(*ii*) These officers are also authorised to sanction temporary appointments and deputations, subject to the conditions (1) that no net increase of expenditure is involved and (2) that only appointments the pay of which does not, or would not after the alteration, exceed R50, are dealt with.

(*iii*) The Agent to the Governor General and Chief Commissioner, North-West Frontier Province, is competent to sanction revisions and readjustments of all establishments, subject to Provincial Rule 4, and to the condition that the expense which any revision may entail must be met by an immediate equivalent reduction of permanent expenditure in some establishment under his control.

(*iv*) The following officers are authorised to exercise the powers referred to in clause (3) above :—

The Agent to the Governor General and Chief Commissioner, North-West Frontier Province.
The Agent to the Governor General, Rajputana.
The Agent to the Governor General, Central India.
The Agent to the Governor General, Baluchistan.
The Chief Commissioner, Ajmer-Merwara.
The Resident, Hyderabad.
The Resident, Mysore and Chief Commissioner of Coorg.

(*v*) The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of Agricultural Research Institute, Pusa, and the Director General of Observatories can sanction (i) revision of permanent establishment involving no extra expenditure, (ii) new appointments not exceeding R50 a month within budget provision, subject to the restriction imposed by Article 278 of the Civil Account Code.

(*vi*) Local Governments may sanction non-recurring archæological expenditure which can be met by re-appropriation and recurring expenditure up to a limit of R50 a year.

Imperial and Provincial Charges.

278A. (*a*) Local Governments (including Chief Commissioners) may also, subject to the provisos stated below, without reference of each case to the Government of India, sanction expenditure, whether Local, Provincial or Imperial, on objects customarily recognized as fit objects for the expenditure of public money, in cases in which a reference to the Government of India has hitherto been required either (*a*) by the terms of any rule or order, or (*b*) because the conditions or limitations prescribed in any rule or order are not completely fulfilled, or (*c*) because there is no rule or order authorising the expenditure: Provided that—

(1) the sanction relates only to a single payment and does not cover any recurring payment;

NOTE.—This does not prohibit a payment calculated at so much per day or per month (*e.g.*, joining time over 30 days), but merely excludes periodical payments running into future dates.

(2) the sanction does not involve the setting aside of any existing rule of the Government of India as distinguished from the granting of an exemption from its operation, justified by special circumstances; and that it does not establish a new rule or practice involving expenditure;

(3) the total amount payable under the sanction does not exceed R1,000 in any case if charged wholly or partly to Provincial or Local, and R500 if charged wholly to Imperial;

(4) the expenditure is within the power of the Government of India to sanction, and does not require a reference to the Secretary of State.

NOTE 1.—The powers of a Local Government has been delegated to the Railway Board for the purposes of this article.

NOTE 2.—A Local Government may, subject to the restrictions imposed by Article 277, sanction expenditure under the head "33—Famine Relief" notwithstanding the classification of such expenditure as Imperial or as partly Imperial and partly Provincial, the powers of the Local Government to control and sanction such expenditure being in all respects the same as in the case of Provincial expenditure.

(*b*) Each sanction given under the powers conferred in this article must quote the article for the information of the Account Officer concerned. The authority must not be delegated. It applies to all payments in the Civil Department and to all payments under the Civil Service Regulations in the Public Works Department.

279. (1) A Local Government has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause, but must report such losses to the Government of India, when the loss exceeds R10,000 and falls upon Imperial revenues. Sanction to such writes-off should be communicated to the Accountant General who will scrutinise each case and bring to notice any defect of system which appears to require attention.

NOTE.—This power may be delegated to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts and the Judicial Commissioner, Central Provinces, up to R200 in each case, provided that the loss does not disclose (1) a defect of system, the amendment of which requires the orders of Government, or (2) serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

The Board of Revenue, Madras, Commissioners of Divisions and Heads of Departments in Bengal and Burma, the Revenue Commissioner and the Administrative Medical Officer in Baluchistan and the Secretary to the Agent to the Governor General, Baluchistan, are also authorised to write-off up to R500 subject to the same conditions.

(2) The Surveyor General of India, 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 in regard to writing off the value of stores or money lost by fraud, etc., if the loss does not exceed R500, in cases of fraud and R1,000 in case of loss or destruc- [illegible] A report should be made to the Government of India if

Article 279, clause (2), page 134—

Omit "and" *in line 3, after* "observatories" *in line 4 insert a comma and add* "and the Chief Commissioner of Delhi."

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case of officers serving under them [illegible]

ment of India in the Finance Department, all disallowances by Audit Officers so far as they affect payments made more than six months before the date when they were challenged, provided they consider the amount to have been drawn by the officer, under a reasonable belief on his part that he was entitled to it. In the case of disallowances of payments made within six months from the date of payment they have similar powers to sanction remissions on the following conditions:—

(1) That the amount challenged was drawn by the officer under reasonable belief on his part that he was entitled to it.

Article 279A, page 135—

Add the following note to this article:—

NOTE.—In the case of payments made in advance and subject to subsequent adjustment on production of final bills, documents or other information for the purpose of audit, the six months' limit dates from the submission of the final bill and not from the receipt of the advance.

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annum;

(*b*) involved other expenditure which under any specific rule requires the sanction of the Secretary of State.

The Audit Officer should bring to the notice of the Government of India cases in which he thinks that the intention of the rule is being misapplied.

In cases when the above conditions are not fulfilled the sanction of the Government of India in the Finance Department must be obtained.

280. A Local Government may dispose of escheated estates or property not exceeding ₹1,000 in value without previous reference to the Government of India, subject, however, to the submission of an annual statement showing the cases so disposed of.

281. A Department of the Government of India has the same power of sanctioning increase or revision of establishment as a Local Government (Article 278); otherwise, without the consent of the Financial Department previously recorded, no order sanctioning expenditure of money is ordinarily issued by any Department of the Government of India; and if, under emergent circumstances, it be necessary to issue such an order without such previous consent, the order is immediately communicated to the Financial Department. An Accountant General will obey such an order without question, though he will at once report it to the Financial Department, in case, by some oversight, it may not have been communicated in due course. Any Department of the Government of India may also sanction contingent expenditure up to a limit of ₹1,000 in each case, unless there is something novel, doubtful, or irregular in the character of the expenditure.

1. 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 are authorised to sanction contingent charges within budget limits up to ₹1,000 in each case unless there is something novel, doubtful or irregular in the case.

2. Orders issued under Code rules, or under other regulation or well recognized custom, or in conformity with a sanctioned scale of charge (neither adding to it nor modifying it), are issued direct to the Account Department by Secretariats of the Government of India, without communication to the Financial Department.

3. Pensions and gratuities however are an exception; the orders granting them are sent to Financial Department for registration and despatch to the Accountant General except in the following cases :—

(*a*) Orders passed by the Foreign and Revenue Departments, for the continuance of political pensions to the heirs of deceased pensioners or pensions in lieu of lapsed jagirs up to a limit of ₹5,000 a year, provided there is no departure from recognised rules or practice.

(*b*) Pensions and gratuities granted by the Public Works and Army Departments under Appendix I, Civil Service Regulations.

(c) Pensions of non-gazetted officers sanctioned by the officer having authority to fill up the appointment vacated by the retiring officer.

Article 282, Note 3, page 136—

For "Commissioner" *read* "Commissioners," *after* "Ajmer-Merwara" *insert* "and" *for* "his" *read* "their"

Article 282, Note 2, page 136—

From lines 1 and 2 omit " and Chief Commissioner, Ajmer-Merwara."

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1. Under this rule the Foreign Department has the power, subject to the limitations mentioned above, to transfer savings in the sanctioned grants of one Political Agency to meet unavoidable expenditure in another Agency for which no Budget provision exists, so long as the total of the sanctioned estimates of all the Political Agencies under the direct control of that Department is not exceeded.

2. The Agent to the Governor General, Rajputana, and Chief Commissioner, Ajmer-Merwara, the Agent to the Governor General, Central India, the Resident in Mysore and Chief Commissioner of Coorg and the Resident at Hyderabad, exercise these powers mentioned in the same way as a Department of the Government of India.

3. The Chief Commissioner, Ajmer-Merwara, is authorized to re-appropriate from one head of expenditure to another, within the limits of budget grants, subject to the conditions—

(*i*) that transfers from savings under " Salaries and Establishment " will be utilised only to meet establishment charges and not appropriated to contingencies or other charges;

(*ii*) that budget provision made for a special purpose, *e.g.*, a new road, shall not be diverted to meet any other expenditure without the sanction of the Government of India.

4. In the absence of any special orders and subject to the condition that transfers from savings under salaries of gazetted officers and establishment will not be made in any case, the following Heads of Departments under the Government of India have power to sanction transfers of grants between detailed heads under the same major head in the sanctioned estimates of their own offices and of any department directly administered by them :—

(1) Director General, Indian Medical Service.
(2) Sanitary Commissioner.
(3) Superintendent, Port Blair.
(4) Director, Criminal Investigation Department.
(5) Director General of Archæology.
(6) Surveyor General of India.
(7) Inspector General of Forests.
(8) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
(9) Director General of Observatories.
(10) Director, Botanical Survey of India.
(11) Railway Board.
(12) Controller of Printing, Stationery and Stamps.
(13) Director General of Posts and Telegraphs.
(14) Chief Inspector of Explosives.
(15) Director General of Commercial Intelligence.
(16) Director, Geological Survey.
(17) Chief Inspector of Mines in India.
(18) Inspector General, Imperial Service Troops.
(19) Commandant, Imperial Cadet Corps.
(20) Comptroller and Auditor General.
(21) Head Commissioner of Paper Currency.
(22) Commissioner, Northern India Salt Revenue.

5. Local Governments and the Local Administrations named in the footnote are authorised to delegate to Boards of Revenue, Financial Commissioners and such other officers subordinate to them as have been declared to be Heads of Departments, the power of making re-appropriations in connection with the budget grants of the branches of the administration which they control. Such re-appropriations shall be of a routine character only and shall be made from one minor head to another within the same major head. The power shall be exercised subject to the following conditions :—

(1) That savings under Salaries and Establishment shall not be re-appropriated to other classes of expenditure.

(2) The savings on non-recurring expenditure under " Supplies and Services," Contingencies " and other detailed heads shall not be re-appropriated in order to provide for additional recurring expenditure under " Salaries, Establishment " or on any other account; and

(3) That it will be open to the Government of India and Local Governments to require in any time of financial pressure, that the exercise by Heads of Departments of their powers of re-appropriation shall be suspended.

These orders do not involve the curtailment of any more extended powers that may have been already delegated with sanction of the Government of India to any authorities subordinate to Local Governments and Administrations.

282A. Local Governments and Administrations may, subject to any restrictions they desire to impose, delegate to such officers subordinate to them as they may select for this purpose the authority to vary details (namely the rates of pay of particular posts, the number of hands employed and the period of employment) of any temporary establishments employed under such officers. The authority may be delegated in respect of all temporary establishments whether entertained for full periods of one year or for longer or shorter periods.

The delegation of such authority shall, however, be subject to the following conditions:—

(*a*) That the cost of a temporary establishment shall not be raised beyond the total amount sanctioned for the establishment by the authority which sanctioned its employment.

(*b*) That, where the authority which sanctioned the employment of the temporary establishment is the Local Government or Administration, the pay of no post shall be raised above such a maximum as the Local Government or Administration may by general or special order fix for this purpose.

(*c*) That in other cases, the pay of no post shall be raised above the limit of sanction enjoyed by the authority which sanctioned the employment of the temporary establishment.

Provincial Charges.

283. The following are extracts from the rules and conditions regulating the administration by Local Governments of Provincial Revenues and Expenditure (Financial Department Resolution No. 3531-A., dated 11th August 1897):—

* * * * * * * * * *

3. Subject to the limitations hereinafter stated, Local Governments exercise, in respect of Provincial revenue and expenditure, all the financial powers of sanction and control which were exercised, before the introduction of the system of Provincial finance,

Chief Commissioner, Central Provinces; Agent to the Governor General and Chief Commissioner, Baluchistan and North West Frontier; Chief Commissioner, Ajmer-Merwara; Chief Commissioner, Coorg.

by the Government of India. In the case of revenue and expenditure classified under heads which are divided between Imperial and Provincial in fixed proportions, those powers are exercised by the Local Governments in respect of the Imperial portion also. The financial powers vested in Local Governments as above are necessarily limited to those possessed by the Government of India. In all matters of grave financial importance and in certain minor matters the orders of the Secretary of State are required; and, although some of the limitations rendered necessary by this restriction on the powers of the Government of India are included in the subsequent paragraphs of this Resolution, it should be understood that all orders which are now in force or which may hereafter be issued, which have the effect of requiring the sanction of the Secretary of State in connection with any matter affecting revenue or expenditure, necessarily prevent the Local Governments from issuing, without a reference to the Government of India, final orders in regard to such matter.

4. Without the previous sanction of the Government of India—

(1) No additional taxation may be imposed, and no change made in any existing system of revenue management.

(2) No new general service or duty may be undertaken; whenever a Local Government proposes to undertake any such new service or duty, it must satisfy the Government of India that it can provide the funds for it, temporarily if the service or duty is temporary, and permanently if it is permanent.

(3) (*a*) No permanent appointment may be created with a pay of more than R250 a month, and no addition may be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed, R250 a month.

(*b*) No temporary appointment or deputation involving the payment of more than R250 a month may be sanctioned for a period exceeding six months.

(4) No permanent appointment of which the pay and allowances are more than R250 a month may be abolished; and the pay and allowances of no such appointment may be reduced.

(5) No class or grade of officers may be created or abolished; and the pay of no class or grade of officers may be raised or reduced.

NOTE.—This rule is not applicable to ministerial establishment.

(6) The rates of duty on spirits and drugs should not be altered in any case in which the alteration is likely to affect the excise arrangements of neighbouring provinces: and in particular the sanction of the Governor General in Council must be obtained to any alteration in the rates of duty in any district which borders on another province.

(7) For the same reason, the rates of discount upon the retail of stamps and court-fees labels must not be altered.

(8) No addition may be made to the pay or allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are not charged under one of the transferred heads of service. The Government of India reserves the right to forbid alterations in rates of pay or allowances, which, in its opinion, would produce inconvenience in other provinces.

(9) No item, hitherto credited to general revenue, Imperial or Provincial, may be alienated to form an asset of any local or special fund.

(10) Though grants, subventions or assignments from Provincial Revenues to Local or Municipal bodies may be made by Local Governments out of funds which are at their disposal, yet there is no obligation on the State to continue them after the expiration of the quinquennial period of the settlement; and they will not ordinarily be included in the estimate of the Provincial Expenditure to be made for the next settlement.

(11) No money may be removed from the public treasury for investment or deposit elsewhere; the Government of India, which is responsible for the provision of ways and means for the public service in all departments, must always retain, as at present, in its own hands, absolute and unconditional control over all money in the public treasury: a Local Government may not withdraw such money except for expenditure upon the public service. The order applies to local fund balances as much as to provincial funds. The principle is that no funds contributed from the public revenues or raised by general taxation, such as the district cess funds and the like, shall be invested without the consent of the Government of India; these orders do not apply to municipal or port funds, nor to trust or endowment funds, of any kind. The principles which should guide Local Governments in sanctioning the

investment of funds which are derived from local or special taxation are laid down in Government of India, F. D. No. 2312A., dated 1st May 1901.

(12) No alteration must be made in the form or procedure of the public accounts; in particular Local Governments may not issue orders directing the division of a charge between two or more heads of account; the Comptroller General ordinarily decides the proper classification of an item in the accounts.

(13) No services previously rendered to other departments at the charge of the departments made over to the control of the Local Governments may be diminished, and no services previously rendered to these departments at the charge of other departments may be increased.

(14) No line of through communication may be abandoned or allowed to fall out of repair.

* * * * * * * * *

11. It is a general condition, precedent to the delegation of all authority to disburse public money, that it shall be *bonâ fide* for a public object; nothing must be carried out by means of the public funds for the advantage of any individual or body of private persons unless in accordance with some declared or established rule or principle recognised by the Government of India. Nor can expenditure of public money be sanctioned upon objects which are not in the category of recognised objects of expenditure from the revenues of the State. It is the duty of every Audit Officer, at all times, to challenge any infringement of these principles; and every Local Government must submit, for the orders of the Government of India, any representation made to it by any Audit Officer in accordance with this rule which it does not promptly accept.

12. All standing orders and rules of the Supreme Government are to be observed, including, in particular, the rules in the Civil Service Regulations, the Code of the Public Works Department, and the Civil Account Code.

13. Local Governments must exercise the powers vested in them by this Resolution subject to the ordinary rules of the Budget system.

14. The settlement for each Province is a consolidated one, and is not a collection of separate settlements for each Provincial head. The Local Governments and Administrations will be expected to maintain all the Provincial services in a state of administrative efficiency, providing any increased expenditure necessary for the purpose either from savings in expenditure to be effected by economical administration of the Provincial Services, or from development of revenues.

15. The financial powers vested in Local Governments by this Resolution are subject to the general supervision and control of the Government of India, and His Excellency the Governor General in Council expressly reserves the right of issuing instructions to the Local Governments on general or particular matters affecting the transferred revenues and services, when such interference with the discretion ordinarily vested in them seems to him expedient.

284. Applications for increases of salaries and other permanent charges should be first considered in the department of the Local Government concerned and should then be forwarded to the Financial Department of the Local Government for sanction and for the issue of the necessary orders.

285. If an order be sent to the Accountant General direct from any other department, his duty is the same as in the analogous case with the Government of India; he will not refuse obedience, but will report to the Financial Department of the Local Government that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

Local Fund Charges.

286. Local bodies to whom the administration of local or municipal funds has been committed are competent,—subject to the general restrictions imposed by the Legislature or to such special reservations as the Government of India may lay down in any case (*e.g.*, that referred to

in paragraph 22 of Home Department Resolution of the 18th May 1882), or with reference to any particular class of appointments,—to create, as well as to abolish, without reference to higher authority, all appointments the pay of which is chargeable to such local or municipal funds.

287. As regards appointments payable from local funds administered by Local Governments and not by local bodies, the restrictions applicable to appointments payable from Imperial or Provincial revenues are enforced. If the sanction required by this rule has not been obtained in the case of any existing appointment, the sanction of the Government of India should be obtained whenever there is a change of incumbents.

288. Cancelled.

If Government exceeds Powers.

289. If an Account Officer considers that any expenditure sanctioned by the Government of India requires the sanction of the Secretary of State, he will not disallow the charge, but will place it under objection and submit a report with a statement of reasons to the Government of India, Finance Department.

290. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the Local Accountant General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly. In either case the Local Government may follow or disregard the advice of the Accountant General, as may seem to it right.

291. But if the Accountant General does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communication upon such matters from an Accountant General, except through the Local Government; but a Local Government must not withhold any such representation made by an Accountant General unless it yields thereto.

Date of Effect of Sanction.

292. 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 of a Local Government or other authority has effect from the date of the orders conveying the sanction.

Lapse of Sanction.

293. 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.

294. On the expiration of the period for which the pay and allowances of an officer in an appointment have been sanctioned by the Government of India, no further payment should be made except under the orders of that Government.

NOTE.—A Local Government has no power to sanction payment to an officer after the lapse of any sanction which may have been accorded by the Government of India.

Budget and Sanction.

295. Subject to the rule laid down in Article 158, a Local Government or Administration can sanction re-appropriations—

(*a*) between the Provincial grants included in its estimates, whether under a wholly Provincial or a divided head, provided that the aggregate grant for Provincial expenditure is not exceeded;

(*b*) between the Imperial grants included in its estimates under—

(1) Divided heads.

(2) Wholly Imperial heads included in the groups "Direct demands on the Revenue," "Interest," and "Miscellaneous Civil Charges," and the head 23.—Ecclesiastical, provided that the total of the Imperial grants for these heads is not exceeded.

NOTE.—The Agent to the Governor General in Baluchistan, and the Chief Commissioner, North-West Frontier Province, exercise the powers described in clauses (*a*) and (*b*) (1) of this article in respect of Imperial and *quasi*-Provincial heads of service under the *quasi*-Provincial settlements concluded with them.

296. In any case in which reference to the Government of India is necessary under the preceding rule, application for sanction may be made at the end of the year in a consolidated statement if the excess is only trifling or if the excess could not be foreseen before the close of the year. In all other cases application for additional grants must be made and sanction must be obtained before any expenditure not provided for in the estimates is incurred.

NOTE.—In the cases referred to in the second sentence of Article 296, the applications for additional grants as well as for re-appropriations of existing grants should always be submitted in time to admit of orders on them being passed before the close of the year. After the year has closed no additional grants or re-appropriations can be sanctioned.

297. Applications under Article 296 for *previous* sanction to additional grants required by the Civil Account and Currency Departments should be submitted by the Accountants General to the Comptroller and Auditor General, who should obtain the sanction of the Government of India when necessary. But such excesses will, of course, be included in the consolidated statement required by Article 298.

298. (*a*) Each Accountant General and Comptroller should submit, on the 20th December each year, to the Government of India, through

rticle 298 (*a*), page 142—

In last line but two of this article for "Department only," *substitute* and Public Works Departments,"

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is required, be accompanied by a consolidated statement (Form 34) showing the excess expenditure for each major head in the Civil Department only, reference being made in the consolidated statement to the relative paragraphs of the appropriation report, in explanation of the excesses.

(*b*) Should there be any excesses in the statement which are not referred to in the appropriation report, owing to their having come to notice as the result of journal entries made after the closing of the final accounts for March, brief explanations of the cause of the excesses and of their omission from the appropriation report should be attached to the statement. The Local Government should communicate to the Audit Office their orders on these statements not later than the 15th of January. The Account Officers should communicate these orders to the Comptroller General for the purposes of the general appropriation report, so as to reach him before the close of January.

(*c*) The above procedure should also be adopted by the Comptroller, India Treasuries, for the expenditure incurred by the Administrations and Departments immediately under the Government of India and coming under his audit. The statement of excess expenditure should, however, in this instance, be prepared and forwarded to the Finance Department in Form 34A, showing separately against each major head for the Foreign Department as a whole and for each province or Imperial Department under the direct administration of any other Civil Department of the Government of India as indicated in Annexure A, the actual

rticle 299, page 142—

Omit the words "Public Works Department" *in lines 1 to 2 of this rticle.*

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299. Similar statements of excess expenditure in the Public Works Department, Military, Marine (Imperial) and Post Office Departments are to be prepared by the Chief Account Officers of those Departments and submitted to the Finance Department through the Administrative Departments concerned.

ANNEXURE A.

(See Article 298.)

List of the Provinces, Political Agencies, and Departments, etc., under the Government of India.

Department of the Government of India.	Province, Agency or Department.	Local Government or other controlling authority.	REMARKS.
Foreign Department.	1. AJMER-MERWARA .	Chief Commissioner	The Agent to the Governor General in Rajputana is *ex officio* Chief Commissioner.
	Commissioner of Ajmer.	.....	
	2. BALUCHISTAN . .	Governor General's Agent in Baluchistan.	
	Baluchistan Agency	.....	Residency of the 1st Class.
	Political Agent, Kalat	.....	Political Agencies.
	Quetta and Pishin.	.....	
	Political Agent, Loralai	.....	
	Political Agent, Zhob .	.....	
	Political Assistant, Chageh.	.....	
	Political Agent, Sibi .	.....	
	3. CENTRAL INDIA . .	Governor General's Agent in Central India.	
	Central India (Indore) Agency.	.....	Residency of the 1st Class.
	Indore . .	.....	Residency of the 2nd Class.
	Gwalior . .		
	Baghelkhand . .	.....	Political Agencies.
	Bhopal . . .	.....	
	Bhopawar . .	.....	
	Bundelkhand . .	.....	
	Malwa . . .	.....	
	Goona (Assistancy) .	.....	Held *ex officio* by the Commandant, C. I. Horse, at Goona.
	4. PERSIAN GULF . .	Political Resident in the Persian Gulf.	
	Bushire . . .	.....	Resident of the 2nd Class.
	Kerman . . .	.....	Consulate.

Department of the Government of India.	Province, Agency or Department.	Local Government or other controlling authority.	REMARKS.
Foreign Department—*contd.*	4. PERSIAN GULF—*contd.*		
	Kermanshaw	.....	Vice-Consulate.
	Arabistan	.....	Ditto.
	Bunder Abbas	.....	Ditto.
	Koweit	.....	Political Agency.
	Bahrein	.....	Political Assistancy.
	Maskat	.....	Political Agency.
	5. RAJPUTANA	Governor General's Agent in Rajputana.	
	Rajputana Agency	.....	Residency of the 1st Class.
	Jaipur	.....	Residencies of the 2nd Class.
	Mewar	.....	
	Western Rajputana States.	.....	
	Alwar	.....	Political Agencies.
	Bikaner	.....	
	Eastern Rajputana States.	.....	
	Harauti and Tonk	.....	
	Kotah and Jhallawar	.....	
	Mewar	.....	Assistancy.
	Kherwara	.....	Ditto.
	Kotra	.....	Ditto.
	6. TURKISH ARABIA	Political Resident in Turkish Arabia.	
	Baghdad	.....	Residency of the 2nd Class.
	7. KASHMIR (*a*)		
	Kashmir	Resident in Kashmir	Residency of the 2nd Class.
	Dir, Swat and Chitral	.....	Political Agencies.
	Gilgit	.....	
	8. SINGLE CHARGES		
	Hyderabad	Resident at Hyderabad.	Residency of the 1st Class.
	Mysore	Resident in Mysore	
	Baroda (*b*)	Resident at Baroda	Residency of the 2nd Class.
	Khorasan	His Britannic Majesty's Consul and Agent to the Governor General in Khorasan.	Consulate.
	Seistan and Kain	His Britannic Majesty's Consul.	Ditto.
	Nepal	Resident in Nepal.	
	Imperial Service Troops.	Inspector General, Imperial Service Troops.	
	Tarbat-i-Haidari	His Britannic Majesty's Consul.	Consulate.
	Imperial Cadet Corps	Commandant.	
	Bam	His Britannic Majesty's Vice Consul.	Vice-Consulate.

(*a*) Under the audit of the Accountant General, Punjab.
(*b*) Under the audit of the Accountant General, Bombay.

Department of the Government of India.	Province, Agency or Department.	Local Government or other controlling authority.	REMARKS.
Foreign Department—*concld.*	8. SINGLE CHARGES—*contd.*		
	Kabul . . .	.....	Native Officer's special charge.
	Political Officer in charge of the ex-Amir.	.....	Held by officers who are ordinarily of the grade of Political Agent.
	Political Officer with Sardar Ayub Khan.		
Home Department.	Coorg	Chief Commissioner of Coorg.	
	Port Blair . . .	Superintendent, Port Blair, and Chief Commissioner, Andamans.	
	Central Criminal Intelligence Department.	Director, Criminal Intelligence Department.	
	Administrator General, Bengal.	Administrator General.	
Education Department.	Archæological Survey	Archæological Surveyor, United Provinces and Punjab.	
		Archæological Surveyor, Bombay.	
		Archæological Surveyor, Bengal and Assam.	
		Government Epigraphist, Madras.	
		Archæological Surveyor, N.-W. F. Province and Baluchistan.	
	Imperial Library . .	Librarian.	
Revenue and Agriculture Department.	Survey of India . .	Surveyor General.	
	Board of Scientific Advice	Secretary.	
	Botanical Survey	Director, Botanical Survey.	

* Under the audit of the Accountant General, Punjab.

Department of the Government of India.	Province, Agency or Department.	Local Government or other controlling authority.	REMARKS.
Revenue and Agriculture Department—*contd.*	Meteorological Department	Meteorological Reporter to the Government of India.	
	Agricultural Department .	Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.	
	Agricultural Chemist . Cryptogamic Botanist . Biological and Economic Botanist. Entomologist . . Agricultural Bacteriologist. Experimental farm at Pusa.	Ditto.	
Finance Department.	Comptroller General's Office.	Comptroller General.	
	Currency Office, Calcutta .	Ditto.	
	Calcutta Mint . .	Mint Master.	
Commerce and Industry Department.	Northern India Salt Revenue Department.	Commissioner, Northern India Salt Revenue.	
	Stationery and Printing Department.	Controller of Stationery, Printing and Stamps.	
	Government Printing Office.	Ditto.	
	Geological Survey . .	Director, Geological Survey.	
	Mines Inspecting Department.	Chief Inspector of Mines.	
	Bureau of Commercial Intelligence.	Director General of Commercial Intelligence.	
	Reporter on Economic Products.	Reporter on Economic Products.	
	Chief Inspector of Explosives.	Chief Inspector of Explosives.	

PART II.

TREASURY PROCEDURE.

Chapter 18.—General Procedure of Treasuries.

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[*N.B.*—Articles 317, 318, 319, 325 and 326 of this chapter do not apply to Madras which still compiles classified accounts. The Accountant General has drawn up other rules in substitution for these.]

Division of Departments.

300. The treasury is in general charge of the District Officer (Collector) who may entrust the immediate executive charge to a "Treasury Officer" subordinate to him, but he cannot divest himself of administrative charge. The treasury is divided into two departments,—that of the accounts under the charge of an Accountant, and that of the cash, stamps and opium (if any) under charge of the Treasurer.

Responsibility of District Officer.

301. The Accountant General directs his communications regarding treasury work either to the District Officer or to the Treasury Officer. The Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a District Officer from responsibility. This responsibility extends not only to the security of the cash balance with the stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued from the Account Office.

NOTE.—The several Local Governments have been requested to lay down in writing the responsibility of the District and the Treasury Officer, respectively.

302. District Officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the

explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

Treasurer's Security.

303. (*a*) A model form for the Treasurer's security bond is given in Appendix G. The Promissory Notes lodged as security may be returned after six months from the date of vacation of office by a Treasurer, but the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer. It is the duty of the Revenue Officers, and not of the Account Department, to see to the existence and sufficiency of the security.

(*b*) The form may be modified in the case of other than treasurers of district treasuries, but in their case no modification can be allowed without reference to the Government Solicitor.

Custody of Treasure.

304. The bulk of the treasure remains under double keys of the Treasury Officer and of the Treasurer; the Treasurer may not hold in his separate custody a sum larger than is necessary for the convenient transaction of the Government business, and this sum, together with the value of stamps, opium, etc., in his sole custody, must not be larger than the security given by him. The sum so held should be seen and roughly verified by the Treasury Officer every night and locked up in the vault under double locks.

305. The following rules must be carefully observed in receiving money into or giving it out from double locks:—

1. As regards specie, two different boxes (or other receptacles) must be in use at the same time, one into which the money received is placed, the other from which that required is given out. The money given out must be that which has been longest in the treasury, and each box must be completely emptied and the contents passed out before another is taken up; if the treasure is kept in piles or in a single treasure well, the Collector will record an order specifying the precise arrangement to be observed, so that all coin received may, in its due turn, pass out of the treasury.

2. The money must be prepared by the treasurer for reception into double locks by being made up in bags of uniform size (R500, or R1,000, or R2,000, according to convenience of use; but one of these sizes must be selected and adhered to), and the Treasury Officer must thereafter cause the contents of each bag to be emptied into the scales, weighed, and poured into another bag, which should be tied up in his presence. The bags thus tested should then be counted into the chest.

3. Notes intended for delivery into double locks should be made up in bundles in the order of receipt (see Article 612), the number in each bundle being stated upon the outside. They should be counted over by the officer in charge before being received.

4. Notes when required to be given out of double locks should be counted in detail with the same care, unless they have been made up into bundles of a fixed size, and signed (after testing as in the last rule) by the officer in charge.

5. Silver coin may be given out of double locks by counting the number of bags only.

6. Every amount passed into or passed out of double locks should be registered in Form 38 (Treasurer's Daily Balance Sheet) *at the time* by the officer in charge with his own hand, and a memorandum should be kept in each chest showing its contents.

7. The lines in Form 38 should be printed wide apart so as to admit of two or three entries against each in the rare cases when the same kind of money is taken out more than once the same day.

305A. (*a*) The following rules have been prescribed by the Government of India for the custody of duplicate keys of treasury strong rooms and chests:—

1. A register of all padlocks belonging to the head-quarter and sub-treasuries and treasure chests shall be maintained in the following form and kept in the strong room of the district treasury :—

Date of receipt.	Number borne by padlock and keys.	Number of duplicates received.	Initials of Treasury Officer who receives the keys.	Date of removal of any duplicate key.	Number and date of order sanctioning the removal.	Initials of Treasury Officer removing the key.

Separate pages shall be assigned to the head quarter treasury and for each sub-treasury or treasure chest. Each sub-treasury shall also keep a list of its own padlocks and keys in the above form.

2. Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same district shall bear the same number.

3. If a padlock becomes unserviceable or ceases to be required, or if any one of the keys belonging to it is lost, the circumstance shall be reported to the Chief Revenue Authority of the Province, who shall pass orders regarding the disposal of the padlock and keys. No padlock, of which a duplicate key has been lost, shall continue to be used in the same district. No spare padlocks should be kept at a sub-treasury, or, except with the permission of the Chief Revenue Authority, at a district treasury, and duplicate keys shall not be kept at sub-treasuries.

4. No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

5. All spare padlocks with their keys, which are held in the district treasury with the approval of the Chief Revenue Authority, and all duplicate keys except those belonging to the locks of the head-quarter strong room door, shall be kept in the head-quarter strong room under double locks, the key of one lock being in the hands of the Treasury Officer and of the other in the hands of the Treasurer. The duplicate keys of the strong room shall be secured under the seal of the Treasury Officer and Treasurer and deposited in the District Court or in such other place as the Local Government shall direct. Once a year in the month of April they shall be sent for, examined and returned to the appointed place under fresh seals of the Treasury Officer and Treasurer, a note being made in the duplicate key register that they have been examined and found correct.

6. Whenever the charge of a treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

At every inspection of a treasury under Article 339, Civil Account Code, the Inspecting Officer shall report whether he has found the padlocks and all keys (except the strong room locks duplicate keys deposited elsewhere) correct and deposited in accordance with these rules.

(*b*) There is no objection to the above rules being modified in particular points to suit local convenience under special orders of the Chief Revenue Authority. The essential points to be required are—

(1) that some person or persons shall be definitely responsible for the custody of duplicate keys;
(2) that the whereabouts of the keys shall be enquired into periodically and also whenever charge is transferred;
(3) that when the loss of a key is discovered, the loss shall be at once reported to the Chief Revenue Authority by whom such orders should be issued as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen; and
(4) that an unnecessary number of duplicates or spare locks and keys shall not be supplied in the first instance, or retained when they have ceased to be required.

(*c*) These points should be borne in mind in sanctioning any modification of the rules prescribed.

Treasurer's Department.

306. The Treasurer should maintain a simple cash book (without subordinate registers), in which each receipt and payment is posted at the time of making it. The Treasurer will sign and immediately return to the Accountant (after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers "Paid" and retain them for delivery to the Account Department when the books are compared.

307. When stamps or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant, so that the necessary entry may be made in the accounts.

Receipt of Money.

308. The memorandum with which money is presented to be paid in (Article 3) will be handed first to the Accountant (treasury clerk) who, if it is in order in all respects, will sign it. Next, the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the Accountant for entry in his cash book and for the preparation of a formal receipt for his own or the Treasury Officer's signature; such a receipt only will be a proper acquittance. If the memorandum is in duplicate, one copy may be made use of for the receipt given by the treasury.

1. To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, the Government of India has ordered that shroffs and potdars or other officials who handle coin in treasuries should on arrival for the day's work give up to the treasurer or a responsible subordinate to whom the treasurer may delegate the duty, all coin carried with them at the time. This coin will be restored when the men are leaving office at the close of the day's work.

2. Receipts for sums less than R500 do not require the Treasury Officer's signature. All will be signed by the Accountant; and as those for sums received by transfer in account will not be signed by the Treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under R500.

3. The Public Works, Post, Office, and other departments, send a remittance book with their payments to the treasury, and in it the treasury receipt should be given. The

usual memorandum (or *chalan*) is required, in addition to the remittance book, for use in the treasury.

4. When slips in duplicate are tendered with cash, the Accountant may initial both, and receiving both back signed from the Treasury may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining, in the case of sums of R500 and upwards, the signature of the Treasury Officer.

5. Receipts for money paid for service stamps should always be given upon a printed form entirely filled up by the clerks of the treasury and should always be signed by the Treasury Officer, whatever the amount may be; but such receipts should not be given to officers of Local Funds, or to Government officers in capacities connected with such funds, as the sale of service stamps to such officers is prohibited.

6. The Military Department has a printed form of requisition for postage stamps. The Treasury Officer is not to sign this form, but is to return it, as received, together with his separate printed receipt as prescribed in the last note.

The Public Works Department has also a special printed form of indent for postage stamps, their value being paid by means of cheques drawn in favour of the Executive Engineer or other disburser and endorsed by that officer with the words "received payment by value of service labels."

7. When money has been paid into a treasury, the Treasury Officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost. For further instructions relative to the issue of duplicates of receipts or vouchers, see Article 12.

8. In places where the treasury banks with a branch of the Presidency Bank, 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.

9. A special procedure has been authorised by the Government of India for Bengal.

Payment of Money.

309. The bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at foot of the voucher taking care to adopt the precautions prescribed in Article 9 (*c*). Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

1. 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.

2. 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.

3. A register should be kept in each treasury showing the names of all gazetted officers drawing their pay from that treasury, and as each pay-slip is received from the Accountant General, the amount of salary which it sanctions should be entered against the name of the officer concerned. As each salary bill is presented for payment reference to this register should be made to see that the sanctioned rate is not exceeded.

4. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to neglect of this precaution.

5. No payment is to be made without the orders of the Accountant General to an officer transferred from another province or from another department, or on return from long leave out of India.

310. 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 (see Article 390). Careful attention must therefore be given to the rules regarding the completion of vouchers, referred to in Article 9. 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 prescribed by Article 556 (*a*) of the Civil Service Regulations 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 salary, etc.		000
Bills presented for contingencies		000
Bills presented for sundries		000
TOTAL .		000
Paid in cash	000	
Paid in drafts	000	
*Deductions (if any) .		

*[*Explanation.*]

Signature of Messenger———————

———————.

Treasury Officer.

3. When delay in payment is likely to cause serious inconvenience, as, for instance, in the case of arithmetically inaccurate abstract bills presented by Famine Relief Officers on duty at some distance from the treasury, the Treasury or Sub-Treasury Officer should not return the bill for correction, but should himself correct it and pay the corrected sum, informing the officer concerned, and if necessary the Accountant General (or the Treasury officer in the case of payments made at Sub-Treasury), that he has done so.

311. After the voucher has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the Treasurer's department, when the Treasurer will make the payment and enter it in his account, which is a cash book (without subordinate registers) in which each transaction is posted as it occurs. The Treasurer will punch the stamp, stamp the voucher "Paid," and retain it for delivery to the Account Department when the books are compared.

1. When a payment is made "by transfer,"—that is, by entry of the amount in the accounts as received under some head of receipt,—no payment of cash takes place and the item will not find a place in the Treasurer's cash book, nor should the voucher be stamped "Paid" by him.

N.B.—The cheques issued by the Public Works Department for the purchase of service stamps under Note 6, Article 308 of the Civil Account Code, are an exception to this rule.

2. When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue), the payment order should indicate the major and detailed heads affected, and should run—"*Pay ₹ by transfer to credit of Land Revenue, Fixed Collections.*"

3. If a payment is to be made by transfer to the credit of a head for which a register is not kept (*i.e.*, when the credit is to be taken direct into the cash book), the payment order should run—"*Pay ₹ by transfer and credit as a distinct item in the Cash Book.*"

4. When the entries in the accounts are complete, the voucher should be stamped by the Accountant "*Paid by transfer.*"

312. The procedure in regard to the receipt, custody, and payment of money at district treasuries is generally applicable to sub-treasuries also, save that, with certain local exceptions, no bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer.

Payments to Persons not in Government Service.

313. The Government of India have directed that, 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 from 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.

Cheques and Letters of Credit.

314. (*a*) When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. Every cheque in 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. Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

(*b*) 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 cashier should examine the words and corresponding figures with special care.

1. Where sub-treasuries are in charge of native 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 he signs the receipt, add to the words "Received payment" the further words "by transfer credit to————." Omission to do this facilitates fraudulent appropriation of money.

3. For the procedure in case of lost military cheques, see Chapter 25, Article 485.

4. If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should especially consider the date, serial number and amount of the cheque as well as handwriting and if suspicion arise he may defer payment until he has referred to the drawer.

5. Pass-books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

315. (*a*) Every payment made on the authority of any letter of credit must without fail be noted against it at the time of passing it under the Treasury Officer's initials. This has been specially provided for in the case of Public Works cheques, which are charged in the register of cheques paid (Form 62) and in the Executive Engineer's pass book. A similar plan may be followed for other departments, but either on the reverse of the letter of credit, or in Form 62 or a similar form, a note must be made and a balance struck each time a cheque is paid at the district treasury.

(*b*) The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for and any further payment is made at the Treasury Officer's risk: he should therefore be careful so to record the progressive total of his payments that there may be no risk of over-payment.

NOTE.—A letter of credit is only an *authority to honour drafts*, and payment can only be made on cheques or drafts drawn against it. An officer in whose favour a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favour for the whole amount and opened a separate drawing account; this procedure was most irregular, and the Treasury Officer should have reported to the Accountant General as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day.

316. Letters of credit lapse at the close of the financial year in which they were issued, save in the cases mentioned in the table below. When a letter of credit lapses at the close of the financial year, a cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit, the excess will be treated as an overdrawal and the attention of the authorities concerned should be drawn to the irregularity.

Department.	Date of lapse of letter of credit.	Reference to Code.
Public Works Department.	If not operated upon in the meantime, six months after expiry of the financial year in which issued.	Art. 449(1).
Post Office Department .	At close of month for which issued	„ 517 A.
Survey Department .	At end of month following the period for which issued or in the case of special letters of credit after one month from date of issue.	Arts. 412 and 413.
Telegraph Department .	Balance does not lapse at the end of the official year; but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.	Art. 537.

Entry in Accounts.

317. Every item received or paid must at once be entered in the cash book or in some register subsidiary thereto, and numbered in a consecutive monthly series for each register; and the corresponding returns for the Accountant General (that is, the cash account, lists of payments, and schedules) should be written up before the office closes, in order to ensure their punctual despatch on the 10th of the current or the 1st of the following month.

1. All receipts of a miscellaneous nature will be recorded in detail in the cash book and in the monthly cash account; but all those of frequent occurrence or belonging to departments for which separate returns are submitted, will be recorded in registers from which daily totals will pass into the cash book, and monthly totals only into the cash account; in these registers columns should be provided for any necessary detailed heads; but no other details, such as the amount of daily receipts, or the names of persons paying in money, will be required.

2. The net cash payment only should be entered in the list of payments, though all deductions must be detailed in the bill; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Accountant General's orders. There are *only* two exceptions to this rule of net debits: in the case of local funds the gross amount of a voucher will be charged and the deductions credited; and when a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

3. Fractions of a pie are not to be entered in the treasury accounts, and they should neither be received nor paid.

318. Forms 35 and 36 are those prescribed for the cash book and the separate receipt registers respectively; if the charges under any service head be so numerous as to make it convenient to open a separate register for them, the right-hand side of the cash book may be taken as a pattern. For deposit and bill transactions, and for some others, special register forms are prescribed, as laid down in the following chapters.

NOTE.—The words "separate register" here and elsewhere do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

319. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back from the Treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatched.

Sub-treasury Accounts.*

320. From the sub-treasuries a daily sheet (supported by vouchers) is received, reporting the receipts, payments, and balance of the day; and the receipts and payments (after examination) are to be posted from it, on the day of receipt, into the accounts of the district treasury in the same way as if they had taken place at it. But they do not pass into the Treasurer's cash book.

321. Transfers of cash between the several treasure chests of a district are not to be entered in the cash book of the district treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash books

* See Article 312.

and daily sheets of the sub-treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete check over these remittances is obtained by means of the Accountant's balance sheets. (See Article 323.)

322. Payments are generally made at sub-treasuries on cash orders issued by the district treasury; the method of adjustment of such orders is explained in Article 363.

NOTE 1.—Cash orders outstanding for more than three months should be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted.

NOTE 2.—The necessary adjustment will be made by the Accountant General. A statement of lapsed cash orders should be submitted with the monthly cash accounts specifying (I) in the case of cash orders issued for *Service payments* the number and date of the vouchers in which the charges were originally drawn, and the name of the officer by whom they were drawn, and (II) in the case of cash orders issued on behalf of a *Ward's Estate* or a *Municipality* the number and date of the cheques. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the *plus* and *minus* memorandum, and note must be made in the Ledger (Form 44) against items included in the statement that they have been reported to the Accountant General for adjustment as lapsed.

NOTE 3.—If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer, who will arrange to obtain the sanction of the Accountant General for payment of the claim.

Closing for the Day.

323. The process of closing accounts for the day is as follows:—

(*a*) The daily total of each register will be entered in the cash book, which will then be totalled, and the balance memorandum at the top of the Accountant's balance sheet (Form 37) will then be drawn up. To the account balance thus brought out, the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the district treasury.

(*b*) Meantime, the Treasurer will also sum both sides of his cash book and draw up his balance memorandum in Form 38, appending on the lower part of his balance sheet a detail in kind of the notes, coin, etc., composing the balance.

(*c*) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconcilement of the account balance of the district with that actually in the headquarter treasury; the latter excludes the balance in sub-treasuries or under remittance within the district which the former includes.

1. The following is a memorandum of some of the more important parts of the verification. The Treasury Officer should—

(1) compare each entry of a payment, either in cash book or in register, with the payment order (Article 309), ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment);

(2) examine at least two of the totallings on each side marking the total as "*Exd.*";

(3) see that the totallings are correctly carried from register to cash book,—initialling the totals as he thus compares them;

N.B.—(This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring an entry from these registers upon the cash book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book.)

(4) have the totalling of the cash book verified by himself or some principal subordinate officer, other than the Accountant, who should initial it as correct;

(5) see, twice every week, that all vouchers are properly arranged (Article 319).

(*d*) Before signing the Treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself on the following points:—

(1) that no uncurrent coins are left in charge of the Treasurer;

(2) that no more small silver and copper coin is so left than is actually required for current use;

(3) that the whole balance in sole charge of the Treasurer never exceeds his current requirements.

(*e*) He should always be careful to sign the Treasurer's balance sheet on the evening of the day itself to which it refers, but the signature and comparison of the Accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The Accountant's balance sheet must not be signed until it has been carefully agreed with the Treasurer's.

1. The intention of the above rule is that ordinarily the Treasurer's balance sheet should be compared and agreed with that of the Accountant before closing the treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated the certificate over the Treasury Officer's signature at foot of Form 38 should be altered in manuscript by cancelling the words "agreed with the Accountant's daily balance sheet and" before the form is signed by the Treasury Officer, which it must be before closing for the day. An additional certificate will then be added and signed by the Treasury Officer on the following morning, *viz.*, "agreed with the Accountant's daily balance sheet." For the 31st March and first few days of April it will be necessary for the Accountant to prepare a separate rough balance sheet on each of these days for comparison with that of the Treasurer as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the Sub-Treasury Accounts (see Article 324).

2. In the Accountant's balance sheet there is not one figure which the Treasury Officer has not ample means of verifying: the opening entries agree with closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as sub-treasury balance can be ascertained in a few moments from the daily sheets of sub-treasuries, and any change made since the previous day in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets, or in the Treasurer's cash book. The balance in the district treasury is shown in the Treasurer's balance sheet; and in that part of it which is under joint locks no change can be made without the active intervention of the Treasury Officer himself.

Closing for the Month.

324. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the head-quarter treasury before the end of the month: any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days, from the 1st to the fixed closing date, are incorporated in the account of the head-quarter treasury on the day on which the daily sheet is received; those of later days can only be brought on the accounts of the next month, even though the daily sheet be received before. To this rule, however, there is the one exception of March, for which the head-quarter accounts are kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year.

325. In addition to the usual daily closing, the month's totals of the registers should be carried into the cash account in case of receipts, and into the list of payments in case of payments; the cash account should be closed with an abstract in the subjoined form, the cash verified by actual counting, and the cash balance report made out as directed in Articles 329 to 331.

Form of closing abstract of the cash account.

	₹	a.	p.
Opening balance	13,425	1	0
Cash receipts	24,623	2	4
TOTAL RECEIPTS .	38,048	3	4
	₹	a.	p.
Payments, 1st to 10th, as per list . .	12,462	14	0
Payments, 11th to 31st	3,231	3	6
TOTAL PAYMENTS .	15,694	1	6
Closing balance as per Cash Balance Report . . .	22,354	1	10
TOTAL CHARGES .	38,048	3	4

NOTE.—The Treasury Officer has no difficulty in applying an effective check upon the Cash Account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact certified by the District Officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and the sum of the two lists of payments account for difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably, he should compare the entries in the *plus* and *minus* memoranda of deposits, stamps, etc., with the entries in the account—*e.g.*, the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to the value of ₹5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

Returns to the Accountant General.

326. The Cash Account, the second List of Payments, and a variable number of schedules which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant General on the first working day of the following month (the first list with vouchers and schedules should already have been despatched on the 10th or 11th of the month). With regard to the punctual transmission of the accounts, the Government of India has requested Local Governments to visit with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his first and second lists of monthly payments with schedules and vouchers; also of the cash balance report and the cash account with schedules and papers complete.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched: before despatch of the lists of payments and schedules, the Treasury Officer, should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule, and see that all its vouchers are present, and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specie remittance.

3. The bills for the salary and allowances of a gazetted officer, who is about to retire or to proceed on long leave out of India, should be submitted to the Accountant General, for special audit, on the date of payment or as soon afterwards as his intention becomes known to the Treasury Officer.

327. In addition to these returns, *plus* and *minus* memoranda must be submitted with the monthly account showing the transactions on account of deposits (Article 369), of Local Funds (Article 274), of each kind of stamps (general, adhesive, bill, court-fee, postage and telegraph stamps), and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards telegraph stamps referred to in Article 546 and stamps sent to other treasuries or sub-depôts), and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of any class of advances which the District Officer has authority to make (*e.g.*, land improvement advances). For all these the same form may be used, showing in vertical columns—(1) Name of fund or stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total, (5) Deduction from balance, (6) Balance at end of month.

NOTE.—No difference should ever exist between the closing balance of one month and the opening balance of the next: any addition to, or deduction from, the balance should be made by a special entry to be explained by a foot-note.

Abstract Account.

328. Immediately after the account is completed, the abstract account should be prepared from it and despatched by post to the Accountant General on the 2nd of the month, unless special orders have been issued to the treasury to telegraph the figures. The postal form

will be the following, the figures being stated in even hundreds of rupees:—

Postal Form.

RECEIPTS.	₹	OUTGOINGS.	₹
(1) Civil Revenue . . .	30,200	(10) Civil Expenditure . .	56,500
(2) Civil Debt and Remittance .	63,400	(11) Civil Debt and Remittance	14,700
(3) Post Office	12,600	(12) Post Office . . .	13,500
(4) Marine	1,800	(13) Marine	4,200
(5) Military	3,600	(14) Military	64,900
(6) Public Works . . .	24,200	(15) Public Works . . .	53,300
(7) Guaranteed Railways . .	...	(16) Guaranteed Railways . .	...
(8) Telegraph	700	(17) Telegraph	2,500
(9) Opening Balance . .	1,27,200	(18) Closing Balance . . .	54,100
	2,63,700		2,63,700

Telegraphic Form.

302 634 126 18 36 242 7 1272 565 147 135 42 649 533 25 541, no account being taken of the Guaranteed Railway figures, except in those treasuries which have special instructions with reference to them.

NOTE.—The following instructions should be followed in compiling this abstract from the cash account:—

(*a*) Taking the figures in order of ascertainment—the first will be the total of receipts and issues on account of the Military Department (5) and (14). As these are in every treasury shown in separate schedules and separately totalled, they can be stated without difficulty.

(*b*) The next are the receipts and issues on account of the Public Works Department (6) and (15) which includes State Railways but not Guaranteed Railways.

[*N.B.*—The East Indian is a State Railway and not a Guaranteed one.] The issues are all made on cheques, and are separately scheduled. The receipts also are usually scheduled: so that the Treasury Officer can upon his cash account show separately the whole of the Public Works transactions.

(*c*) The next figures to be taken out are those of the Post Office (3) and (12). This head is represented on the receipt side by the separate schedule of the Post Office receipts including postage stamps: and on the expenditure side by a separate schedule, so that the items can readily be taken out. The figures of Telegraph (8) and (17) can be taken out with equal readiness as they are represented by separate schedules also.

(*d*) (7) *and* (16) *Guaranteed Railways.*—Very few treasuries have anything to do with these, but there is no difficulty in stating the receipts and issues, and the Accountant General in each case will give special instructions to the treasuries concerned.

(*e*) *Marine* (4) *and* 13.—The figures show receipts from and issues to officers of the Marine Department (*i.e.*, payments on account of sea-going vessels and dockyards), made on warrants issued by the Controller of Marine Accounts, Calcutta, or on cheques issued by him or by the Director (or Assistant Director) and the Deputy Director, Royal Indian Marine.

(*f*) After the figures 3, 4, 5, 6, 7, 8 and 12, 13, 14, 15, 16 and 17 are taken out the remaining ones belong to the purely civil section of the accounts, and are either Revenue and Expenditure or Debt and Remittance.

(*g*) Revenue and Expenditure are for the most part well understood, but it must be remembered that they include a few items which are dealt with in the treasury accounts in a special manner with reference to subsequent procedure in the account offices. Such are Interest upon Government paper, similar payments (in the Punjab), Presidency payments (in Bengal), and, in some places, the payment of particular pensions. In the following cases receipts and issues are not, strictly speaking, Revenue and Expenditure; but as they,

are receipts from special officers of the revenue which they receive, and issues to them of funds for expenditure, and as, for the purpose of these preliminary returns, the Accountant General looks to the treasuries, and cannot wait for the further information to be gathered from the separate accounts of the officers concerned, the Treasury Officers must regard them as Revenue and Expenditure. The receipts and issues so to be dealt with are—

From and to the Officers of the Opium Department;
" " Officers of the Forest Department,
" " Collectors of Sea Customs;
" " Commissioner of Opium, Bombay;
" " Officers of the Northern India Salt Department, and the Salt Departments in Madras and Bombay;

From and to the Controller of Stamps, Stationery and Printing;

and other officers whom each Accountant General will name.

(*h*) The Debt and Remittance items, which complete the account, are those—

(1) in which the receipt of money involves a liability to subsequently repay it (such as Imperial or Provincial Loans, Savings Bank Deposits, Local Funds, Municipal Funds, Deposits, Receipts for bills issued on other treasuries), or

(2) in which the payment of the money is discharged by a subsequent receipt or recovery, such as advances, loans, remittances to other treasuries (remittances of other kinds are already provided for);

(3) repayments of items of the first kind, and recoveries of items of the second kind.

(*i*) In the forms of cash account and list of payments supplied for treasury use, there are almost always two columns, and where there are not, a second column can be ruled by hand. The Treasury Officer, in posting his cash account, should enter in the first of the two columns the items which he is instructed above to classify as Civil Revenue and Expenditure; and the other items should go into the second column. The two columns should then be totalled separately, thus :—

	R *a.* *p.*	*R* *a.* *p.*
Total	2,734 1 10	3,672 2 5
Add first column	.....	2,734 1 10
TOTAL OF BOTH .	.....	6,406 4 3

He will thus obtain at once, in the total of the first column, the figures that are to be shown as Civil Revenue and Expenditure; and when he has deducted from the total of the second column the figures of Military, Public Works, Post Office, Telegraph, Marine, and Guaranteed Railways, the remainder will be the total of the Debt and Remittance items.

Cash Balance Report.

329. The detailed Cash Balance Report for the last day of the month should be despatched positively on the first working day of the succeeding month. It should be signed by the District Officer with a certificate that he has personally verified the several details of the coin and notes held. Whether it agrees with the account, or by any error in them disagrees, it must declare the literal facts; and it will include, with the coin actually found in the treasury, balances of the several sub-treasuries on the last dates for which their returns have been included in the headquarters accounts.

1. The following is a sufficient and ordinary procedure of a Treasury Officer or Collector in verifying a cash balance by counting :—

(*a*) *Silver coin.*—(*ii*) The coin being in bags, each containing a certain fixed amount. First take any bag at random, have R50 or R100 counted in detail and used as a weight in a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of

R100 or R50 is made up. The whole amount thus tested should then be taken as a verified weight of R1,000 or R2,000, as the case may be, and be placed in one pan of a large pair of scales.

(*b*) *Gold coin.*—The coin should be put up in bags of £100 each, the fractional part of £100 being kept in a separate bag. First take any bag at random, count 25 sovereigns and place them in one pan of a scale and balance it against a like quantity counted and placed in the other pan. Transfer the contents of the second pan to the first and balance the whole against a like quantity of sovereigns, which being transferred to the first pan will raise its contents to £100, verify the contents of the other bags against this standard weight. The contents of every bag containing a fraction of £100 as well as those of any bag found to weigh less than the standard weight should be verified by actual counting.

(*iii*) The whole number of bags should now be counted, and one in every twenty taken at random, opened, and its contents poured into the scales and weighed against the verified R1,000 or R2 000. If their weight is less, they should be tested by weighment in sums of R100 as in paragraph 1; and if after such examination they are found correct, they should be substituted for those taken before as the verified weight.

(*iv*) Broken amounts may be verified by weighment in smaller quantities of R50 or R100, or R200.

(*v*) With proper arrangements, about ten lakhs of coin can be tested in one hour in the above manner.

(*c*) *Copper, bronze and nickel coin.*—There is no rule. The Collector may adopt any method of verification which he thinks satisfactory, and provided he remembers that he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(*d*) *Notes.*—All notes of R100 and over should be counted with the Collector's own hand. For smaller notes the following plan is sufficient:—

(*i*) The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by clerks or their assistants.

(*ii*) The Collector should then see, in the case of each bundle, whether the addition of the folded-back notes to the number already counted and marked makes up the whole alleged number of the bundle.

(*iii*) The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the Collector should satisfy himself that the notes in the bundle are all of the alleged value.—*i.e.*, for example, that a ten-rupee note is not counted as one of a fifty-rupee bundle.

(*e*) These rules should be printed and pasted on to a board, and hung up in the strong-room in a conspicuous place.

2. Under Financial Department No. 1760, dated 6th July 1871, the Accountant General is bound to report to the Government of India, as well as to the Local Government, the name of any officer whose negligence causes delay in the submission of the provincial cash balance report.

3. If there is a sub-depôt of small silver and copper coin located in the treasury, its balance on the 31st of March and the 30th of September must be verified by the District Officer, and a note inserted in the cash balance report for those months stating that the verification has been made. The verification reports should also be sent to the Accountant General.

330. The Cash Balance Report should be prepared in Form No. 38A showing separately the value of each kind of coin as well as the number of pieces of each denomination of notes.

NOTE.—In districts where the treasury banks with a branch bank, the latter should show separately, in its balance statements, the amount of four-anna and two-anna pieces and copper coin excluded from the balance under clause 5 (or 9) of the contract, in order that the Treasury Officer may watch the amount of available balance, and may in the cash balance report show distinctly the amount of available balance, as well as the amount of total balance.

331. The total balance should be stated in words, and its distribution between the head-quarters and sub-treasuries should be exhibited so as to show the amounts held in each in notes, in legal tender gold, in whole rupees, in small silver, in nickel and in bronze and copper; the portion of the head-quarters' balance under double locks, and under the treasurer's single lock, respectively, should be noted.

332. The Report provides also for memoranda detailing—

(*a*) the remittances to other districts, despatched in the past month, with any of previous months for which first acknowledgments have not been received, the date of despatch being given in each case;

(*b*) the remittances received from other districts in the past month, with dates of despatch and receipt, and the despatch of the first and of the final acknowledgment;

(*c*) the dates, not being holidays, on which the treasury did not notify that it was prepared to cash notes.

333. On the cash balance report of the 30th June, 30th September, 31st December, and 31st March, note should be made of the total amount of outstanding bills advised, not payable at sight, *i.e.*, payable from first available funds or at so many days' sight.

334. On the 15th of each month, each treasury will also furnish the Accountant General with a memorandum showing the present balance and the probable balance at close of the month, and mentioning any facts specially affecting the balance. When this report cannot reach by the 17th, it may be despatched on the 14th, or even telegraphed thus in thousands:—

"*Balance 000. Expected 000. Total of the two 000.*"

[*N.B.*—This form differs slightly in different provinces.]

District Officer's Verification

335. The duty of verifying and certifying the monthly cash balance and of signing the monthly cash account must be performed by the District Officer in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly-attested actual physical inability to perform the duty. The Accountant General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the next article.

NOTE.—The totals of all accounts and returns and the balance of the cash account should be entered in words as well as figures, and there must not be left before the entry such space as would allow a fraudulent alteration of the amount.

336. The District Officer when at head-quarters must always verify the District Treasury balance in person and sign the accounts to be rendered to the Accountant General; when he is absent on tour on the 1st of the month the duties may be entrusted to the senior gazetted subordinate of the district staff present at head-quarters, not being officer in charge of the treasury, or to any of his assistants or District Deputies in permanent charge of talukas or sub-divisions. The District Officer should however himself perform the duty in person at least once in every four months. The fact of the District Officer's absence must be distinctly noted in the returns and accounts.

1. When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant General in the usual form of cash balance report.

2. If neither the District Officer, nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at head-quarters when the accounts are

ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Accountant General as soon as any such other officer returns to headquarters.

Notices.

337. Notice should be posted up conspicuously in the office of the hour at which the treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

NOTE.—If any local law require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

338. Treasury Officers should themselves see that the notices which they are required to exhibit, regarding the encashment of currency notes, the supply of small coin and copper, and the like (Article 569, note 1, and Article 609), are really exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the treasury can offer.

Treasury Inspection.

339. All district treasuries will be inspected periodically by Commissioners of divisions or other superintending officers, and their observations on all matters connected with the accounts and treasury branches of revenue treasuries will be communicated to the Accountant General of the province, together with any order which, on the occasion of such inspections, they may give to the officers in charge of the treasuries.

340. The Accountant General will communicate these reports to the Comptroller General annually, in April. In submitting the information, it will suffice to mention—

(*a*) The treasuries inspected.

(*b*) The defects revealed, or other matters worthy of remark in each case.

(*c*) The orders passed.

1. These orders were repeated, with reasons in support, in Government Order F. D. 1796, dated 24th July 1876.

2. The inspecting officer should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the Treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the deposit registers and pension registers are all up to date, that the standing orders of the department are observed, that the circulars from the Accountant General are understood and filed to date, and generally, that the office registers and records are in good order. He should also notice the degree of supervision exercised by the Treasury Officer in respect of the examination of coin presented by the public and its withdrawal from circulation, if tampered with or unduly worn,—see Article 577.

3. But the Accountant General may send to District Officers a table of questions, such as that printed as Appendix H, and on receipt of their replies, issue orders and draw up a report to the Comptroller General.

341. The Accountant General may, with the approval of the Local Government, either personally or by his deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of his establishment to examine and report on special matters requiring local and

detailed investigation, either singly or in subordination to an officer of the local Administration. In case special inspection of *several* treasuries appears desirable, the Accountant General should report the fact, with his reasons, to the Comptroller General, as soon as he resolves to apply for the permission of the Local Government.

1. The Government of India have ruled that the responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue Officers acting under the orders of the Local Government, and that no portion of this responsibility should be imposed on the Accountant General. It has also been ruled that, as regards inspection of treasuries, no change should be made which would tend to relieve Commissioners and District Officers of their responsibility for management and inspection.

2. Rules for the administration of treasuries and the system of their management and periodical inspection are contained in Financial Department Resolution No. 355, dated 18th January 1882. It has been laid down that the appointment of very junior officers to the charge of treasuries is objectionable, but if in a temporary emergency such an appointment is made, the departure from strict rule should be reported to the Accountant General and the reasons for it explained to that officer.

Chapter 19.—Pension Payments.

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Pension Payment Orders.

342. Payments of pensions are made only upon pension payment orders issued by the Accountant General, the Treasury Officer's halves of which will be pasted in serial order in separate files, one for each class of pensions, such as, Service; Political; Assignments and Compensations; Colonial Governments; Native States. The rules regarding these orders are in the Civil Service Regulations, Articles 930 to 943. These files must be kept in the personal custody of the Treasury Officer.

NOTE.—When a male pensioner is specially exempted by the Local Government from personal appearance, the fact should be noted on his pension payment order, and in all cases of non-appearance of a male pensioner (Civil Service Regulations, 945), a note will be made on the pension payment order of the form in which proof was given, within each year, of the pensioner's continued existence: *e.g.* "Pensioner visited the Collector on————————;" and the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note.

Registers of Pension Payment Orders.

343. The Treasury Officer will keep a register in Form 39 of the pension payment orders issued on his treasury which register will serve as an index to the files of orders referred to in Article 342. After seeing that a new order is correctly entered in this register, he will put his initials in the column of "Name of pensioner," and rule a red ink line across the page below the entry. The column of Remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner (Civil Service Regulations, 956-957), the date will be entered in red ink, and on reclamation this date will simply be struck out. When both portions are transmitted for renewal in consequence of damage, or otherwise, or the original in case of loss of the counterpart, the date may be entered in pencil in explanation of the imperfection of the file of orders.

NOTE.—The Pension Payment orders will ordinarily be filed in one series for the whole district, but the Accountant General may allow filing by sub-treasury series when this course is found more convenient.

Manner of Payment.

344. On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the disbursing officer and the

signature to the receipt compared with the original payment order. If a pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original impression already taken on the Collector's half of the pension payment order. A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

345. Special risk of fraud exists in the payment of pensions of women who do not appear in public; special care should therefore be taken in the identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village, or pargana.

346. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill (Form 40) for all on account of each class of Pensions. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (Civil Service Regulations, 952) or (in authorized absence) on life-certificates, note being made in the latter case, on the separate receipts, of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill.

1. A life-certificate must accompany every pension-bill which is not personally presented, except in the case of pensioners not resident in India specified in Article 949, Civil Service Regulations. When payment is made on a life-certificate it should be made only for months completed on or before the date of the certificate.

2. In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

3. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

4. A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June :—

"I hereby declare that I am not married, and that I have not been married during the past half-year.

"_____ Widow } *of the late*_____
"_____ Daughter }

"We certify to the best of our knowledge and belief that the above declaration is correct."

(*To be signed by two responsible officers or well-known persons.*)

5. Separate receipts with their certified copies (unstamped) are necessary for Hong-Kong, Mauritius, Ceylon, and Singapore pensioners: they must not be included in a consolidated receipt.

6. For payment of pensions due to deceased pensioners—see Article 27.

7. The Local Government should instruct the Police or some other suitable subordinate agency to report promptly to the District Officer the death of any civil pensioner; and District Officers should enquire immediately into the cause of the non-appearance of any pensioner to draw his pension.

8. A certificate of non-employment is printed in English and in vernacular in Form 40 and signed by the pensioner; but the disbursing officer should satisfy himself by enquiry,

Page 168, Article 346—

Add the following as Rule 9 to this Article:—

9. British Army Reservists referred to in Article 503 A., residing at stations where the treasuries from which they are paid are located, are permitted to draw their reserve pay through messengers, the certificate on the reverse of the reservist's pay bill (India Army Form A-320) being accepted as equivalent to a life certificate. In such cases Government accepts no responsibility whatever as to the identity of the messengers. As regards reservists employed at stations other than those at which the treasuries from which they are paid are situated, payment will be made by money order, the commission on such orders being defrayed by the Reservists themselves.

3rd List—30-9-13.

Periodical identification of [illegible]

347A.—1. On the first appearance of a pensioner on or after April 1st of each year the disbursing officer will (except in the case of pensioners mentioned in paragraph 2) take an impression of the thumb of the pensioner's left hand on the pension bill, and, besides identifying the pensioner from the other particulars given in the disbursing officer's half of the Pension Payment Order (or on the Audit Register, as the case may be), will further identify him from a comparison of the impression given on the bill with that pasted on the Pension Payment Order (or in the Audit Register); and if there is any difference in the two impressions, will refer the matter to the officer before whom the impression pasted in the Pension Payment Order (or in the Audit Register) was made.

2. Except Native Princes, European ladies, persons who have been Gazetted Officers, and others specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification), all pensioners are liable to the operation of these rules.

3. Pardah ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or, in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

4. On the renewal of a Pension Payment Order the original impression must be cut off from the old, and attached to the new order.

Annual Return.

348. An annual return of pensioners in Form 40A should be sent to the Accountant General from every treasury whence pensions are disbursed. The return should be separate for Civil and Marine pensions and for each of these classes separate returns should be submitted for European (including Eurasian) and Native pensioners. A similar return for pensioners of the Military Department except Chelsea Pensioners including the late Hyderabad Contingent should be prepared and submitted to the Controller of Military Accounts or Deputy Controller of Military Accounts in Independent charge concerned in the

case of Military pensions paid under the provisions of Article 503 (1) and 503A, Civil Account Code.

NOTE.—The return should not include the names of persons in receipt of pensions chargeable to Local Funds or to other bodies financially independent of the Government of India, or of those in nominal possession of compensation granted to pagodas or mosques in lieu of lands resumed or other similar compensation which partakes of the nature of annuities, either terminable within a stated period, or not terminable.

Gratuities.

349. (*a*) Gratuities will be paid by Treasury Officers on authority received from the Accountant General, to whom, under Article 938 (*a*), Civil Service Regulations, the Government communicates its sanction. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer should record the fact of payment having been made on the copy of the order so produced.

(*b*) Gratuities are payable only to and upon the receipt of the persons legally entitled to receive them and not to or upon the receipt of the Head of the Office or Department in which the gratuitants formerly served.

Political Pensions.

350. With the special sanction of the Accountant General in each case, the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a political officer:—

1. In lieu of a pension payment order for each pensioner, an order for the payment of the whole group will be issued in Form 39; each entry having a number in this form, $\frac{330}{1}$ $\frac{330}{2}$, and so on, where 330 is the register number of the whole document.

2. The officer in charge of the pensioners will draw up a monthly bill in the following form, in which *all* the names will be entered in their proper order, even though nothing is drawn for the pensioner entered:

(1) No. of pensioner. (2) Name. (3) Monthly pension. (4) Amount of arrears drawn; (*a*) months; (*b*) amount. (5) Amount drawn for current month. (6) Remarks; this space will be used for acquittance in the political officer's own copy of the bill.

3. The following certificate will be appended to the bill:—

"Certified that all amounts drawn in last month's bill have been duly disbursed, and receipts taken, with due precautions as to the identification of the payees, with the exception of the following amounts, now refunded:—

No.	Name.	Amount refunded.	REMARKS.

4. The total to be paid will be made up as follows :—

	₹	a.	p.
Arrears, as per column 4-b	0	0	0
Current month, as per column 5	0	0	0
TOTAL .	0	0	0
Less undistributed amounts now refunded	0	0	0
NET AMOUNT TO BE PAID .	0	0	0

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded.

5. If any alterations have been made in the list of pensioners during the past month the political officer will append a statement showing—

No. of pensioner.	Name.	Nature of alteration or lapse.	Reason or quotation of order.

6. No new name can be brought on the list, and no new pension drawn, until the [illegible] name and commu-

Page 170, Article 350A—

In Article 350A for "Article 503" *read* "Articles 503 and 503A."

2nd List—1-6-13.

350A. Instructions regarding the payment of Military pensioners will be found in Chapter 25, Article 503.

Chapter 20.—Deposits.

To be read in conjunction with Chapter 15.

Revenue Deposits . . . . 351 | Sub-treasuries 360
Personal Deposits . . . . 355 | Monthly Return 364
Plus and *Minus* Memorandum . . 369

Revenue Deposits.

351. Each item of deposit received must at once be entered in a register in Form 41 and numbered; there will be a separate series o numbers for each register, beginning anew each year. The Treasur Officer will carefully check the amount and particulars of each entr (*vide* Article 246) and then set his initials in the proper column agains each. A daily total only will be carried from each register to the cas book.

NOTE.—The entry in the column " Nature of deposit " should be sufficient to explai why the amount is deposited.

352. Every item must be recorded in the name of the person *fron* whom, not that of the Government official *through* whom, it is received it must be passed through the accounts, even though repaid on the da of receipt, and be kept distinct, however small it be, till finally dispose of, never being consolidated with others.

353. The rules regarding repayments and the form of voucher re quired are contained in Chapter 15.

354. When a deposit is adjusted by transfer to some head o account, the head of account to which it is transferred, and the item i which it is included in the treasury account, should be noted both i the register of receipts and in the register of repayments, and it shoul be separately credited in the cash book or register. The voucher sub mitted with the list of repayments will state these facts under the sig nature of the Treasury Officer.

Personal Deposits.

355. Receipts and payments (1) on account of wards' and attache estates and estates under Government management, and (2) on an other account, for which the special permission of the Comptroller Gene ral for opening a banking account with the treasury has been obtaine (through the local account office), should be recorded in personal ledgers

NOTE.—Personal ledger accounts for regimental funds may be opened in civil trea suries by officers commanding regiments of cavalry and infantry and batteries and com panies of artillery and by Assistant Surgeons, Army Bearer Corps. They should b 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 Comptroller General in each case. A half-yearly certificate of the balances of these accounts may be furnished by Treasur Officers on the application of the officer commanding.

356. A sufficient number of sheets of Form 42 should be bound up into a volume, and successive sets of pages assigned to the several ac counts; it is not necessary to transfer the accounts to a new volume with

a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

357. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements, made not from any one particular item, but from the aggregate balance in hand, are entered as they are made without further remark.

358. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue, and that the withdrawals never exceed the balance in hand.

359. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (Form 43), from which again the aggregate daily total only will be carried to the cash book.

Sub-Treasuries.

360. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series. When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

361. In making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

362. If any class of deposits is repayable at the sub-treasury, it must not be payable at the head treasury also.

363. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (Form 44), but need not be entered in Form 42. When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted in the personal ledger account as a repayment of deposit.

1. With reference to the annual certificate prescribed by Article 254, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

2. And a similar certificate must be recorded monthly on the copy of Form 45 (or on the *plus* and *minus* memo. sent to the Accountant General) to the effect that the balances of orders on sub-treasuries in Form 45 correspond with the totals of the outstandings as shown in detail in Form 44.

Monthly Returns.

364. An extract register of revenue deposits received will be submitted with the cash account in Form 32; only the first five columns will be filled up by the Treasury Officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Accountant General has to detail repayments against it.

365. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant General only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month," in order that the extracts might agree with the accounts.

366. An extract register of repayments during the entire month, with vouchers appended, is submitted with the second list of payments: it is in the same form as the treasury register (Article 250) and should also be written up daily. Although no extract register accompanies the first list of payments, entry should be made in it of the total payment on each head made during the first ten days of the month: the entry in the second list will be of the total payments made from the 11th to 31st.

367. For personal deposits, however, a special form of monthly return (Form 45) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered: the totals of the two columns, Receipts of the month and Payments of the month, alone, will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 43.

368. The charges exhibited in Form 45 will be supported by the original paid cheques, which should not be given up after payment.

Plus and Minus Memoranda.

369. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the April return by the amount reported for lapse under Article 255.

Chapter 21.—Bills.

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Forms of Bills.

370. Two forms of bills are used for remittance of public funds in India; *viz.*, *supply bills* (Forms 46 and 47) and *remittance transfer receipts* (Form 48). *Supply bills* are issued under the special orders of the local Accountant General, at times and on conditions prescribed by him; the conditions of issue of *transfer receipts* will be found in Chapter 9. A list of the treasuries which issue and cash bills is given in Appendix D.

Issue of Bills.

371. Before the commencement of a new official year, a *Register of bills issued* (Form 49) will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column headed "Special or District." The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill has been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in a paragraph of Chapter 9 or a letter of the local Accountant General; the remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

372. Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers.

NOTE.—At treasuries banking with branch banks, there will be a separate series of numbers for remittance transfer receipts and supply bills, the former being issued by the bank and the latter by the District Officer.

373. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash; the business of signing them should not be postponed till the close of office, and ON NO ACCOUNT may the office be closed till all bills applied for have been issued. Each must be signed legibly with the full signature of the drawer (who

should take pains to maintain a uniform signature), and should then be torn by him from the counterfoil.

NOTE.—The counterfoils of bills issued should be periodically bound up; they need not be preserved for more than three complete account years.

374. At the time of signature, the register of bills issued, together with the application for the bill, the advice list (Article 376) and the book of forms, will be laid together before the Treasury Officer; the advice-list must be signed before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

(*a*) the several documents agree;

(*b*) the authority for issue is sufficient.

(*c*) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

NOTE.—In the case of remittance transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that the document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(*d*) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and the annas and pies in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain annas and pies, the words end with the word "only;"

(*e*) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right angles to the type;

NOTE.—"Under thirty rupees" will mean that the bill is for a sum not less than R20 but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

(*f*) the bill is signed in every case by the Accountant, and also by the Treasurer when the bill is issued in exchange for cash, but by the Accountant, a second time, instead of the Treasurer when the amount has been received by transfer in account; the Treasurer should enter the amount in native character at the same time as he signs the bill.

NOTE.—The provision that each bill issued in exchange for cash shall bear the Treasurer's signature is only intended to bring home responsibility to him; bills issued by branch banks holding the Government balances need be signed by the Bank Agent only.

Issue of Bills on Military Treasure-chests.

375. Under Article 139, note 2, certain Treasury Officers are authorised to draw remittance transfer receipts on the military treasure-chests at Mhow, Neemuch, etc. The amounts of such receipts are credited to the Military Account Circle concerned, and they should accordingly be entered at first in a separate register in Form 49, in which the issues of local bills are entered. From this register a list in Form 51 should be

posted daily, and its daily total entered, without any details, in the schedule of military receipts of the Account Circle concerned under the column, "Remittance Transfer Receipts issued on military treasure-chests."

Advice Lists.

376. The advice list (Form 50) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general, as well as the special or district number of each must be shown. The advice will be initialled as each bill is signed, and the list will be totalled, closed, and signed by the Treasury Officer, and despatched without a covering letter, without fail, before the treasury closes on the day of issue.

377. At places where the treasury banks with a branch bank, there will be separate advices for remittance transfer receipts and supply bills, the former being issued by the Bank, and the latter by the District Officer.

378. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

379. Advices of bills drawn on the Bank of Bengal at Calcutta, the Bank of Madras at Madras, or the Bank of Bombay at Bombay, should be sent direct to the Secretary and Treasurer of the Bank. But advices of bills drawn on districts of which the treasury business is managed by a branch of any of these banks, should be sent to the officer in charge of the district treasury, who will at once register them in the check register of bills payable (Form 53), and *immediately* pass on the original advices to the Bank Agent as authority to pay the bills on presentation without further special authorisation. In the case of Rangoon, Lahore, Karachi and Cawnpore, the advices should be sent to the Agent direct.

Accounts of Bills issued.

380. The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Accountant General with the monthly cash account.

381. There will be four general issue lists, namely:—

Supply Bills, local (that is, issued on treasuries in the same audit circle).

Supply Bills, foreign (that is, issued on treasuries in other audit circles).

Transfer Receipts, local.

Transfer Receipts, foreign.

For local bills, Form 51 is prescribed; for foreign bills, Form 52.

382. The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book.

383. At the end of the month these lists will be submitted in original to the Accountant General with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the Treasury Officer.

Cross-checks.

384. It will be useful to note the cross-checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the Treasury Officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

Regularity of Signature.

385. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly a native officer in charge of a treasury should *sign* his name in English, or have it written in English characters below the vernacular signature.

386. When any change of Treasury Officer occurs, a specimen of the signature of the new-comer should be forwarded by the out-going officer to all treasuries usually drawn on. The following form will be convenient:—

"The undersigned begs to notify to————that he has on this day been relieved of the executive charge of the treasury at————by————, a specimen of whose signature is annexed."

————————

Relieved Officer.

The————191 .

————————

Relieving Officer.

1. In the case of a native officer who signs in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (Article 385).

2. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury Officers.

Payment of Bills—Check Register.

387. At the commencement of each official year a *check register of bills payable* (Form 53) should be prepared. It should be paged and ruled, each page signed by the Treasury Officer, a page (or two or more) set apart for each treasury or officer usually drawing, and the lines in them numbered; if the pages provided be too few, it will be easy to carry forward the record by noting at foot of the last page the number of that on which future entries will be found; a back reference being similarly made on the latter.

388. The advice lists received from issuing treasuries will furnish materials for filling up columns 1 to 5 in this register. These lists must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post-mark. He should satisfy himself that the particulars are punctually and accurately posted in the check registers of bills payable, and then the advice list should be filed with others received from the same treasury and kept under lock and key. These advice files should all be bound up together at the end of the year.

NOTE.—It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's initials (Article 378), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

389. This register is intended to facilitate examination and identification of bills presented for payment. The entries to be made from the advice list should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column of remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

Examination of Bills presented.

390. On presentation of a bill for payment, the Treasury Officer must compare it with the above register and also with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It should be borne in mind that in the case of a remittance transfer receipt the liability of Government to the payee named therein can only be discharged by payment of the amount due thereunder to the said payee or his *lawful* agent. It is not enough therefore for the Treasury Officer to satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill. If the payee himself is not in attendance, the Treasury Officer must assure himself that the presenter of the remittance transfer receipt is the agent or messenger of the payee duly authorised to receive

payment. If, then, the presenter is unknown to the Treasury Officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the remittance transfer receipt, the Treasury Officer should demand a writing from the payee, authorizing the presenter to receive payment on his, the payee's, behalf.

NOTE.—Remittance transfer receipts are not payable at sub-treasuries save as expressly provided in Appendix D. But if the money payable on a remittance transfer receipt is required at a sub-treasury there is no objection to the issue of a cash order to the payee for presentation at the sub-treasury. In such case the payee should receipt the remittance transfer receipt as "Received payment by a cash order on ———— Sub-treasury, and the Treasury Officer at the district treasury should finally deal with the remittance transfer receipt, and should take the same precautions regarding the delivery of the cash order as are prescribed in the case of payment in cash.

391. The points of orders are, that the bill has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it is signed by the Accountant or Accountant and Treasurer as required by Article 374 (*f*), unless issued by a Presidency Bank or one of its branches; that it has not been tampered with; and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet a bill may be paid—

Without advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well known and reliable holders, this security may be dispensed with. The Treasury Officer should in all such cases apply for the necessary advice without delay.

Even though differing from the advice, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

Doubtful Bills.

392. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the post office, or the Accountant General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, affecting the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a remittance transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so.

NOTE.—The order conveying the last instructions goes on: "There is no objection to the bank of ———— paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases, the bank must itself endorse the transfer receipts." (The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received."—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.)

Form of Receipt.

Article 393 (*e*), page 180—

Substitute the following:—

(*e*) Bills payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of bills payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer should first satisfy himself that the authority has been duly conferred.

1st List—10-3-13.

partner C. D. without production of a formal power-of-attorney; a bill payable to A. B. & Co., can be paid on the receipt, as A. B. & Co., of any member of the firm.

(*e*) Although bills can be legally drawn in favour of *incorporated* banks, and paid on receipt of the official duly authorized for the time being, they cannot be so drawn in favour of *unincorporated* banks or other institution. The *name* of the payee, as well as his designation (Secretary, Manager, etc.) must be inserted, and his receipt required; but if he has left and his signature cannot be obtained, payment can be made to his successor on formal guarantee of indemnity.

(*f*) If the amount of the bill be payable by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury accounts should be noted in the Check Register and Advice List, and separate credit should be given in the cash book or register concerned. The voucher submitted with the list of payments will contain a certificate to this effect over the signature of the Treasury Officer. If the bill be endorsed to the Collector or other public officer, he should endorse it "Credit to such a head of account" over his signature.

NOTE.—A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

Record of Payment.

394. As each bill is paid, it must be scored through and stamped *paid*, the word *paid* entered against the bill in the advice list, the date of payment noted in column 6 of the check register, and the amount paid entered in the right-hand column of the same. As each payment is made, the entry should be initialled by the Treasury Officer in the column of Remarks of the check register. Entry must be made at the same time in the proper register of bills paid (see Article 395). If the

treasury banks with a branch bank, the entry of payment in the latter register will be made from the paid bills on their return from the bank (see Article 379).

1. On receipt of advice of cancellation of any bill, or on its lapse, whether under Article 401 or under Article 152, its amount should be entered in the "amount paid" column.

2. The destruction of the advice-lists of bills drawn may be sanctioned by the Accountant General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

Accounts of Bills paid.

395. A volume should be prepared at the beginning of the year (Forms 54 and 55), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (Form 54) and one for foreign bills (Form 55).

396. Four schedules of bills paid (in the same form as the registers) should be punctually written up before office closes, in order to be submitted to the Accountant General with the bi-monthly lists of payments, and the bills themselves should be attached to their schedules.

Issue of Remittance Transfer Receipts by Military Account Officers.

397. Transfer receipts issued by Military Account Officers (see Article 144) undergo, previous to payment, precisely the same form of scrutiny and test. But the entry of the payment is to be made in the appropriate column of the Military Schedule of Payments (Chapter 25) and not in the Registers prescribed in the last two rules.

NOTE.—The following is a complete list of the Military Accounts Officers who may issue transfer receipts. It will, of course, be understood that no transfer receipts may be drawn by Civil Treasuries on them :—

Circle of Accounts.	Officer.	Station.
Northern Circle	*Deputy Controller*—	
	Examiner of Military Accounts—1st Peshawar Division	Peshawar.
	Ditto ditto —2nd Rawalpindi Division	Rawalpindi.
	Ditto ditto —3rd Lahore Division	Lahore.
	Divisional Disbursing Officer	Peshawar.
	Ditto ditto	Rawalpindi.
	Ditto ditto	Lahore.
Western Circle	*Deputy Controller*—	
	Examiner of Military Accounts—4th Quetta Division	Quetta.
	Ditto ditto —5th Mhow Division	Mhow.
	Ditto ditto —6th Poona Division	Poona.
	Divisional Disbursing Officer	Quetta.
	Ditto ditto	Mhow.
	Ditto ditto	Poona.
	Station Staff Officer, Aden	Aden.
Eastern Circle	*Deputy Controller*—	
	Examiner of Military Accounts—7th Meerut Division	Meerut.
	Ditto ditto —8th Lucknow Division	Lucknow.
	Divisional Disbursing Officer	Meerut.
	Ditto ditto	Lucknow.

Circle of Accounts.	Officer.	Station.
Supply Accounts	Examiner of Military Accounts	Calcutta.
Secunderabad Division.	Examiner of Military Accounts—9th Secunderabad Division	Bolarum.
	Divisional Disbursing Officer	Bolarum.
Burma Division	Examiner of Military Accounts—Burma Division . .	Maymyo.
	Divisional Disbursing Officer	Maymyo.

Issue of Duplicates.

398. A duplicate of a bill may be issued under the circumstances stated in Article 145; and, in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant General if the bill has lapsed.

399. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

400. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant General, or, in the case of military transfer receipts, to the Controller of Military Accounts or Deputy Controller of Military Accounts in Independent Charge; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

Cancellation.

401. When a bill is cancelled, as provided in Article 146, the fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issued (Form 49) and advice sent to the officer drawn on, who should at once record the fact in the Remarks column of his check-register of bills payable, and also note the amount of the bill in the column of "Amount discharged." The amount refunded should be charged, in the schedule of local or foreign bills paid (supply bills or transfer receipts), according as the bill cancelled is a local or a foreign bill; and the name of the treasury drawn upon should be entered in the column of Remarks. The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill may not be used for another bill even though no other have been drawn on the same district between the issue of the bill and its cancellation.

Exchange.

402. When a bill is exchanged for another (see Article 148), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of Bills.

403. Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the check register of bills payable, their amount being at the same time posted in the right-hand column of that register; their amount is transferred to the credit of Government by an account entry made by the Accountant General. Should any one apply for payment of a lapsed bill he should be directed to address the Accountant General; if payment be sanctioned, the amount will be charged in the cash book as a miscellaneous refund and noted against the credit to prevent a double payment. The rule applies to bills drawn by treasuries under other Governments, as well as by those under the Local Government.

1. Paymaster's transfer receipts lapse in the same way as those of civil treasuries, and payment can be made only under an order of the Controller, Military Accounts.

2. Regarding transfer receipts for sepoys' remittances, see Article 152.

Supply of Forms.

404. Forms will be supplied to Treasury Officers by the local Accountant General, and to paymasters, etc., by the Controller of Military Accounts or Deputy Controller of Military Accounts in Independent Charge. Indents for supplies should be in Form 56, and should ordinarily be for twelve months' supply.

1. All these forms are now printed with a coloured ground pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground-pattern as to ensure detection.

2. It has been arranged that a proper colour shall be allotted to each province, and that both letter-press and ground-pattern shall be in that colour, the printed numbers alone being in black. For duplicates, however, the ground-pattern in the proper colour will cover the whole face of the form, while the letter-press will be in black.

3. For the convenience of commercial houses, it has been decided that supply bills for more than ₹1,000 may, if required, be issued in duplicate. For the use of Calcutta, special forms are printed in duplicate (Form 47); elsewhere the ordinary forms for duplicates may be used, the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.

4. The forms required for use in the Madras and Bombay Presidencies are printed and supplied by the local Accountants General. In the case of the other provinces, the forms are printed at the Government of India Press in Calcutta on the requisition of the different Accountants General and Comptrollers, who should forward with each indent a requisition on the Controller of Stationery for the required quantity of water-marked paper. The Superintendent, Government Printing, will, on receipt of each indent and requisition, forward the latter to the Controller of Stationery and obtain from him the paper required. Great care must be exercised in preparing the requisition which must be only for the exact number of sheets of water-marked paper required for the number of forms indented for. The class of paper authorised to be used for bill forms is 24 lbs. cream-wove double foolscap water-marked paper, and from a sheet of this paper eight forms of remittance transfer receipts or of sole supply bills or four of supply bills in duplicate are obtainable.

Care of Forms.

405. Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

406. The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept bank unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz.*, on the local and on other Governments.

407. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials, and the form returned to the Accountant General with the list of bills issued (local Form 51), the defaced check margin being retained in the cheque book.

408. Cancelled.

Chapter 22.—Imperial Departments.

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Survey of India— 410
Northern Indian Salt Department—contd.
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Imperial Departments defined.

409. The name "Imperial Department" is here given to certain departments whose operations extend over several provinces, and whose accounts it is found convenient to collect under the charge of a single accounting officer, namely, the Comptroller of India Treasuries. Payments to officers of such departments are made under authority from that officer. The following departments are included in this designation:—

Survey of India;
Northern India Salt Department;
Meteorological Department;
Civil Veterinary and Horse-breeding Department; (*a*)
Archæological Surveys;
Geological Survey and Museums;
Central Criminal Intelligence Department;
Imperial Service Troops;
Imperial Cadet Corps.

NOTE.—Receipts on account of Baragora Salt manufactured at Kharagoda in the district of Ahmedabad are finally adjusted in the accounts of the Accountant General, Bombay, but the transactions of the department are otherwise treated like those of Imperial Departments.

Survey of India.

N.B.—In the following rules "Surveyor General" means the account branch of the Surveyor General's Office, whether it is under the Surveyor General's personal charge, or administered by a Deputy or an Assistant under his orders, including the Superintendent, Trigonometrical Surveys.

Provision of Funds.

410. The Surveyor General will, at the beginning of each year, draw up a statement in Form 57, showing the budget estimate for fixed and other charges for survey parties. A limit will be fixed at 20 per cent. above the total budget estimate (without reference to the distribu-

(*a*) So far as the charges mentioned in Article 432A are concerned.

tion among the various parties), against which payment orders for fixed charges and letters of credit for other charges will be issued by the Comptroller, India Treasuries, on the motion of the Surveyor General, on the understanding that the Surveyor General holds himself responsible that the budget limit is not exceeded in the actual expenditure—excepting, of course, when an excess has been specially sanctioned by Government. If any payment orders or letters of credit, after being once issued, are found not to be required, the Surveyor General will inform the Comptroller of India Treasuries, in order that he may cancel them and not reckon them against the fixed limit.

Fixed Charges—Salary Bills.

411. (*a*) In respect of the salaries and local allowances of gazetted officers and their establishments—herein called "fixed charges"—the Surveyor General will inform the Comptroller, India Treasuries, quarterly of the total authorized amounts payable by Treasury Officers from month to month, together with the names of the treasuries from which they should be made payable. Alterations made by the Surveyor General in his estimates will be notified by the Surveyor General to the Comptroller, India Treasuries, and, through the proper channel, to Treasury Officers. These estimates will lapse at the end of the month next following the quarter for which issued.

(*b*) The Comptroller, India Treasuries, will communicate this estimate of fixed charges to the Accountants General concerned, who will inform the Treasury Officers under them of the amounts payable on account of salaries and establishment bills. Treasury Officers will pay all such bills on presentation, according to the Surveyor General's estimates, and forward them as vouchers with their treasury accounts.

1. Net amounts only will be charged in the treasury accounts, even when payments are made at a treasury in Madras. Adjustments to credit of service funds will be made by the Comptroller, India Treasuries.

2. In cases when a survey party or gazetted officer or an officer in charge of a party is transferred from one province or district to another, and no notice of such transfer has been given by the Accountant General to the Treasury Officer of the latter, the pay-bill of the party or officer may be cashed at the treasury of the district to which it or he is transferred, on presentation of the bill, accompanied by a last-pay certificate. The vouchers will accompany the bi-monthly lists of payments to be forwarded by the Treasury Officers to the Accountants General.

3. When a survey party or officer is detained in a district for a longer time than was originally notified, the Treasury Officer may, on a certificate to that effect from the Officer in charge of the party, cash the bills for fixed charges for one month in addition to the advices he has received.

Other Charges—Letters of Credit.

412. (*a*) For the payment of other charges—namely, travelling allowances of gazetted officers and of establishments and contingent expenditure, officers in charge of parties will be supplied with funds by means of letters of credit issued by the Comptroller, India Treasuries, on application of the Surveyor General in favour of the officer in charge of a specified party. A letter of credit lapses at the end of the month next following the period for which it is issued.

(*b*) The money will be drawn from the treasury, as required, upon receipts signed by the officer in charge of the party, as follows:—

"Received from the officer in charge of the————treasury Rupees (in words), to be accounted for by me to the Comptroller, India Treasuries, in part of letter of credit No.————.

Signed.

(Survey rank.)

Officer in charge of No. Party."

Dated

R

413. A special letter of credit may be applied for in favour of an officer who is organising a party, or conveying it from one place to another. These letters of credit are available for one month from date of issue.

414. A survey officer drawing money under a letter of credit submits a monthly account to the Surveyor General with the contingent and travelling allowance bills. If the Surveyor General approves the account, he will enface it "approved" and sign it. If he raises any objection, he will note the objection in the account, or on an accompanying paper, and take any necessary action. The account itself, thus enfaced, with all vouchers, he will send on to the Comptroller, India Treasuries.

Disposal of Objections.

415. Objections raised by the Comptroller, India Treasuries, in auditing the survey parties' accounts will be communicated in an Objection Statement, one for each party. The Objection Statement will be sent through the Surveyor General, and not direct to the party; and will be similarly returned through the Surveyor General.

Sale of Maps.

416. The agents for the sale of maps of the Survey Department will pay the sale proceeds of the maps into the nearest Government treasury, obtaining receipts. They will forward these receipts to the Surveyor General, who will send to the Comptroller, India Treasuries, every month a list of the payments made, giving the details by treasuries. Treasury Officers will credit the amounts so received as receipts of the Survey Department, on account of the sale proceeds of maps.

Repair of Survey Stations.

417. The Surveyor General has furnished to all District Officers and Political Agents lists of the survey stations of the Great Trigonometrical Survey under their charge, and they are authorized to expend, for the protection of each station, a sum not exceeding on an average R4 a year; outlay in excess of this amount should not be incurred without special authority of the Superintendent, Trigonometrical Surveys. Payment should be made on a receipted bill, accompanied by a separate

receipt. The bill should be sent by the Treasury Officer to the Superintendent, Trigonometrical Surveys at Dehra Dun, who will countersign and transmit it to the Comptroller, India Treasuries: the separate receipt will support the charge in the district accounts.

NOTE.—To facilitate check in the office of the Comptroller of India Treasuries, a note should be made in red ink on the separate receipt of the amount paid on account of each station (when the receipt is in a lump sum), and the date on which it is paid at the treasury should be recorded on the receipted bill.

Northern India Salt Department.

Receipts.

418. The receipt of revenue directly by officers of this department is to be restricted as far as possible; but when any revenue is so received, they are required to pay it into the treasury without any diminution. Each remittance will be entered in a pass-book and accompanied by a chalán, both of which will be receipted by the Treasury Officer or Accountant in accordance with the rules in Chapter 1.

419. Traders and others will pay into any authorised treasury or sub-treasury or into any post office which has been specially appointed in this behalf by the Director General of Posts and Telegraphs, the duty payable on the salt they require, together with its price, the price including the cost of the salt and all charges made in connection with bagging, weighting, loading and despatching it; when payments are made into the treasury direct, they will be credited to the "Northern India Salt Department." The Treasury Officer will send daily an advice of such credits to the Salt Revenue Officer concerned. At the end of each month each Treasury Officer will send to the Salt Revenue Officer concerned a statement in Form 58B of all such receipts brought to account during the month and a check statement in Form 58A. In the case of payments into the Post Office it will receive the money and render the accounts in a similar way to the treasury, but the Post Office will levy from the traders a charge of 2 annas (subject to a minimum fee of 10 annas in respect of each indent) per cent. on the money paid in by them.

Deposits.

420. Money paid in as a deposit will not be credited to the Northern India Salt Revenue Department, but to Revenue Deposits as a deposit of the Salt Revenue Officer; and repayment will be made on repayment orders signed by the officer through whom the credit is made.

Monthly Statements, etc.

421. At the end of every month the Salt Revenue Officer will prepare a consolidated receipt for all the remittances made by him during the month, giving details of heads, and this he will send with his pass-book to the Treasury Officer, who will verify the entries in the pass-book, sign it and the consolidated receipt, and return them to the Salt Revenue Officer. The Treasury Officer will prepare monthly a schedule in Form

59 of revenue received (excluding deposits) and forward it to the Accountant General along with his cash account.

Charges—Letters of Credit.

422. The Commissioner of Northern India Salt Revenue will furnish the Comptroller of India Treasuries at the beginning of each year with a statement showing the sums to be drawn from each treasury by each officer of the department. The Comptroller, India Treasuries, will issue letters of credit accordingly on the several treasuries mentioned.

423. Treasury Officers will record on the letters of credit under their initials the monthly totals of sums drawn against them. The letters of credit lapse at the close of the financial year. At the end of each month the Treasury Officer will furnish the Salt Revenue Officers with a memorandum of payments made during the month.

424. (*a*) Money will be drawn from treasuries on presentation of establishment, travelling allowance, and contingent bills countersigned by the officer named in the letter of credit.

(*b*) Repayment on account of seizure shares of confiscation and double duty will be made on bills countersigned by the Commissioner of Northern India Salt Revenue and receipted by the payee.

(*c*) Money required for expenditure from departmental funds will also be drawn from the treasury on payment orders.

Internal Branch Revenue.

425. Revenue realized by officers of this branch will be remitted at once to the nearest treasury or sub-treasury. A consolidated receipt will be prepared monthly by the Salt Revenue Officer, who will send it with the receipted chaláns to the Treasury Officer for signature and return.

Bombay Baragora Salt.

425A. The duty and other charges for the purchase of Baragora salt may be received at all districts and sub-treasuries of the United Provinces of Agra and Oudh, the Central Provinces, Central India and Rajputana, and should be taken in the treasury accounts to the head of account "Bombay Salt Department." The payments into the treasury should be accompanied by indents in the prescribed form for the quantity of salt to be delivered, and these indents should be submitted by the Treasury Officer daily in original with a covering list to the Superintendent, Salt Department, Kharagoda, Ahmedabad District, Bombay Presidency. At the end of each month, each Treasury Officer will send to the Chief Account Officer of Customs, Salt and Opium, Bombay, a statement in Form 59A of all such receipts brought to account during the month.

NOTE.—The forms for indents and receipts to be granted for money received should be obtained from the Bombay Salt Department.

Imperial Meteorological Department.

426. The expenditure of this department, from the year 1882-83, has been brought upon the General Accounts of India, and does not appear in the Provincial Estimates.

427. The expenditure is classified as follows:—

Reporters, including salaries and allowances of Reporters and their establishments, contingencies connected with their establishments, a separate head of which must be "Cost of service telegrams," both sent and received, paid for by them.

The debit of the Telegraph Department for special local telegraph line also comes under this head.

"Tour Allowances" will be a special sub-head, including cost of journeys of inspection, or to and from hill stations.

Observatories, including (1) allowances to Observers, (2) establishment, (3) local contingencies, (4) cost of observing instruments, whether in the observatories or in the Reporters' offices.

Special Grants: Grants for the cost of special works or undertakings.

428. (*a*) Reporters will draw their bills under the usual rules applicable to Government officers in the Civil Department. Observers will draw bills for their salary or allowance, and for their establishment, under the countersignature of either a Reporter or the local Civil Surgeon or Political Officer who may be in charge of the observatory. Their contingent bills must be countersigned by a Reporter. The contingent bills for observatories in the Central Provinces and Burma will be countersigned by the respective Sanitary Commissioners of those provinces.

(*b*) Bills for unusual expenditure, or for any contingent expenditure exceeding ₹200, or for instruments exceeding ₹50 in value, or for expenditure against the head "Special Grants," must be countersigned by the Reporter to the Government of India.

429. The expenditure in connection with observatories and Reporters (except in Calcutta) will be disbursed by Treasury Officers against letters of credit issued annually from the office of the Comptroller, India Treasuries, upon the motion of the Reporter to the Government of India. These should be applied for in March of each year, in the following form:—

1. Name of Treasury;
2. Credit—in whose favour;
3. Limit of monthly fixed allowances;
4. Limit of contingencies for the year;

but further credits will be given in the course of the year, should occasion arise. These letters of credit lapse at the close of the financial year for which issued.

430. Cancelled.

431. Any receipts should be paid into the treasury as receipts of the Meteorological Department.

432. All receipts and expenditure upon the local accounts will be passed to the account with the Government of India.

Civil Veterinary and Horse-breeding Department.

432A. Charges connected with the horse-breeding operations in the United Provinces, the Punjab, Rajputana, Central India, Baluchistan, and the Bacteriological Laboratory at Muktésar are dealt with by the Comptroller, India Treasuries, like those of other Imperial Civil Departments.

432B. All other charges of the Department are dealt with finally by the Accountant General of the province where they are incurred, the salaries of Provincial Superintendents and educational officers of the department being treated as Imperial charges, and all other charges as Provincial.

433. Charges on account of horse-breeding will be paid on presentation at the treasury of bills setting forth the nature of the expenditure. Establishment bills are drawn only by the Inspector General, his assistants, and the Imperial Bacteriologist, but contingent abstracts may be cashed at the treasury on the signature of District Officers also. Detailed bills for sums drawn during a month must be submitted by all drawing officers to the Inspector General for countersignature.

433A. An annual assignment statement will be furnished by the Inspector General to the Comptroller, India Treasuries, showing the requirements of the Department connected with the horse-breeding operations and the Bacteriological Laboratory, Muktésar, throughout India, both for fixed and contingent charges. The Comptroller, India Treasuries, will issue payment orders direct to the Treasury Officers, for charges payable at the India Treasuries, and will inform the Accountants General and Comptrollers concerned, as soon as possible after the commencement of each year, of the amounts assigned to meet charges at treasuries under their control, including the charges to be adjusted in the local books which will be shown separately.

Archæological Surveys.

434. The following are the circles:—

(1) Bombay (including Bombay, Sind, Nizam's Dominions, Central Provinces, Central India and Rajputana).

(2) Madras (including Madras and Coorg).

(3) Punjab and United Provinces (Punjab, United Provinces of Agra and Oudh, Ajmer, Kashmir and Nepal).

(4) Bengal and Assam (including Bengal and Assam).

(5) North-West Frontier Province and Baluchistan.

(6) Burma.

NOTE.—The charges for Burma are finally adjusted on the local books.

435. Funds are supplied to these circles on letters of credit, which are issued monthly upon the treasuries from which money is required by the Comptroller, India Treasuries, on the application from the Superintendent or Surveyor concerned. These letters of credit lapse at the close of the financial year. Against the funds so placed at their credit, the respective surveyors draw on bills in the prescribed form.

436. All transactions upon the local accounts will be passed to the account with the Government of India.

436A. For works demanding early execution and beyond the financial capacity of Local Governments, an annual provision is made in the India Estimates, out of which the Government of India in the Education Department allot funds to Local Governments and communicate a copy of the orders to the Comptroller, India Treasuries. The expenditure incurred against the allotment will be audited by the Accountant General of the province concerned, and passed on to the Comptroller, India Treasuries, for adjustment against the provision made in the India Estimates.

Geological Survey and Museums.

437. Funds are supplied to the Geological Survey Department by means of payment orders and letters of credit issued monthly by the Comptroller, India Treasuries, on applications received from the Director of the department. These letters of credit lapse at close of the financial year.

438. Before the closing of each month the Director will furnish the Comptroller, India Treasuries, with a memorandum in Form 60 showing the requirements of the department for the ensuing month and the treasuries from which payment is desired.

439. For "fixed charges" the Comptroller, India Treasuries, issues payment orders on the respective local Accountants General and Comptrollers, with a view to the Treasury Officers concerned being instructed to pay the bills of the department on presentation; and for "other charges" he issues letters of credit direct upon the treasuries specified in the memorandum. Against these payment orders and letters of credit, Geological Survey Officers will present bills drawn in the prescribed forms, supporting those for their own salary and fixed allowance with last-pay certificates, and previously obtaining on the others the countersignature of the Director.

NOTE.—Officers in the graded list of the Geological Survey Department are permitted to subscribe to the Forest Officers' Provident Fund.

Central Criminal Intelligence Department.

439A. Expenditure incurred by the Central Criminal Intelligence Department will be disbursed by Treasury Officers on bills presented in the usual way, and included in the bi-monthly accounts. The charges will be passed on to the Comptroller, India Treasuries, by the Provincial Accountants General for adjustment on the India books.

Imperial Service Troops and Imperial Cadet Corps.

439B. The procedure relating to charges incurred by these departments is similar to that prescribed in Article 439A.

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Receipts.

440. All sums paid into a treasury by a Forest Officer or on his account should be credited to the Forest Department as "Forest Remittances."

NOTE.—Earnest Money Deposits tendered by contractors or purchasers of forest produce are credited to Revenue Deposits and not to Forest Remittances. No previous authority of a Forest Officer to receive this money is necessary, but the depositor must state the name of the Forest Officer in whose favour he makes the deposit. These deposits may be received at sub-divisional as well as at the head-quarters treasury of a district.

441. All revenue received by Forest Officers is to be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalán form supplied by Treasury Officers, in duplicate; one copy will form the voucher to the entry in the cash book, and the other will be retained by the Treasury Officer. (Forest Code, Article 104.)

NOTE.—The Government of India have authorized the remittance to treasuries, by means of money orders, of revenue collected at outlying stations. In such cases no duplicate chalán is tendered at the treasury, but the money received from the Post Office is credited without any chalán. The acknowledgment with the coupon of the money order is forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

442. (*a*) A Treasury Officer will receive Forest Revenue—

(1) when paid in by a Forest Officer;

(2) when the chalán is countersigned by a Forest Officer;

(3) when the Treasury Officer is specially authorized to receive it. In such cases a copy of the chalán will be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

(*b*) Each item of receipt should be shown separately in the schedule (Form 60A) submitted by the Treasury Officer to the Accountant General; and when two or more Forest Officers deal with a treasury, the receipts from each should be shown in separate columns.

443. If funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalán or remittance note. (Forest Code, Article 169.)

444. A consolidated receipt for the Forest Remittances received and credited during the month should be furnished by the Treasury Officer

on the 1st of the ensuing month to each of the Divisional Forest Officers dealing with his treasury.

Payments.

445. (*a*) Funds are supplied to the Forest Department by means of quarterly letters of credit issued by the Accountant General; against these letters of credit the Forest Officers named therein draw cheques. No charges on account of the Forest Department will be paid otherwise than on cheques so drawn. When civil officers are authorized to incur charges on account of the Forest Department, they will do so as forest disbursers, and apply for letters of credit through the Conservator of the Province or Circle. All letters of credit lapse at the close of the financial year.

(*b*) Cheques paid on account of the Forest Department should be charged to that Department as Forest Remittances.

1. Letters of credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned. (Forest Code, Article 192.)

2. Cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques were drawn. If presented for payment after the 30th of April their amount will be taken against the letter of credit of the year succeeding that in which they were drawn. (Forest Code, Article 192.)

3. Refunds of earnest money deposited by contractors will be made in the same manner as similar deposits in the Military Department. (*Article 472 (a), C. A. C.*)

445A. A Conservator of Forests may, by a written order, empower, by name, any individual officer who holds charge of a Forest Sub-Division or Range, to draw cheques against letters of credit issued in favour of his Divisional Officer to any extent that he may specify, supplying him with a cheque book bearing a different number from that in use by the Divisional Officer, and advising the Treasury Officer thereof.

446. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tehsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings in order that funds may be duly provided, and will communicate to the Sub-Treasury Officer through the District Treasury Officer the number of the cheque book to be used. (Forest Code, Article 196.)

Cheques.

447. An officer who is allowed credit on a Civil Treasury is also supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than ₹10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguish-

ing number advised as in use, should be refused payment. Each cheque paid will be entered in a separate schedule (Form 60B) to be submitted by the Treasury Officer to the Accountant General.

1. The provisions of Article 485 apply, *mutatis mutandis*, in cases of loss of cheques drawn by Forest Officers on civil treasuries.

2. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments, and only for *bonâ fide* local demands against the Government and not for the transfer of funds from one division to another; such transfers of funds can only be made under orders from the Accountant General on application from Conservators. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the handwriting of the officers who draw them, and 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 R20 but less than R30, and similarly "[illegible]

e 196, Article 447, Note 3—

Substitute the following for this Note :—

Cheque Books bearing printed serial numbers will be supplied by the Accountant-eral to Divisional Officers in such forms and under such rules as that officer may from to time prescribe. All cheque books must be kept under lock and key. (Forest Code, icle 200, 6th Edition).

3rd List—30-9-13.

448. The leave allowances of Forest Officers on leave in India at a place where there is no disbursing Forest Officer may be paid under the same rule as those of any other gazetted officer, no letter of credit being required. The bills, however, should be charged in the treasury accounts in the same way as Forest cheques.

Chapter 24.—Public Works Department.

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Letters of Credit.

449. Funds will be supplied to the Public Works Department by means of letters of credit (Form 61). The amount of each letter of credit is to be posted in the column of "balance" in the register of cheques paid (Form 62) (and in the Executive Engineer's separate pass book when sent to be written up), as the limit up to which the officers named therein may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid (see Article 451). The paid cheques will be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) Serial No.; (2) No. of the cheque; (3) Amount of the cheque.

NOTE.—The balance of a letter of credit does not lapse at the end of the official year; but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

450. If a letter of credit miscarry, or be delayed, and the Executive Engineer thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit, on producing a notice from the Examiner of Public Works Accounts that the required authority has been issued, but the Treasury Officer will at once report the circumstance by telegraph to the Provincial Accountant General. An Executive Engineer can be furnished with funds only by letter of credit, and only under the above-stated circumstances in anticipation of its arrival.

NOTE.—It has been settled with the Presidency Banks that their Agents shall be guided by this rule when Government treasuries bank with their branches.

Cheques and Cheque Books.

451. The Executive Engineer will obtain money solely by cheques against his letter of credit. He is supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number for record in the register of cheques paid. No advice of the issue of a cheque need be sent to the treasury; none will be issued for a sum less than R10 and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the register (Form 62) to ascertain that the account is

not overdrawn, and that the cheque really came from the book notified as in use by the drawer. The cheques should then be entered in the register and passed for payment. The register provides a separate column for each Executive Engineer having a letter of credit on the treasury, and a column is set apart for noting the balance available after each payment. Care should, of course, be taken that the figures in the balance column do not in any way pass into the daily total, which is the sum of the payment columns only.

1. Each payment entered in the register (and also each letter of credit added to the available balance under Article 449) must be attested by the Treasury Officer's initials.

2. In the case of payments at a branch bank or at a sub-treasury, it will be sufficient to enter in the register the daily total paid by each treasury and to note the balance available after each such entry.

3. The rule that a cheque will [illegible]

Page 198, Article 451—

Insert the following note under this article numbering it as 5 :—

5. The provisions of Article 485 apply, *mutatis mutandis*, in cases of loss of cheques drawn by Public Works officers on civil treasuries.

2nd List—1-6-13.

[illegible] Subordinates.

452. An Executive Engineer may empower any of his sub-divisional officers to draw cheques against his own letter of credit to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and, of course, advising the Treasury Officer thereof.

NOTE.—Separate letters of credit for such sub-divisional officers should not be opened either at the head or at a sub-treasury; the Executive Engineer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with on the plan described in Article 315.

453. When funds are required for a subordinate at a different treasury from that with which the Executive Engineer himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries.

454. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub-treasuries, by means of cheques, which must be distinguished from those drawn on the head treasury by the use of different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the Sub-Treasury Officer through the Treasury Officer. To avoid inconvenience, it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity he may notify the number of the new book to the Treasury Officer, and directly to the officer in charge of the sub-treasury simultaneously.

1. It has been ordered that the Public Works Department shall use bi-lingual cheques in drawing upon any sub-treasury or tehsil, the Treasury Officer in charge of which is ignorant of the English language.

455. The Executive Engineer should warn the Treasury Officer from time to time of the extent to which he will desire to draw on any tehsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can, in any particular case, be extended, and the Accountant General must not permit any extension of it which will cause extra expense, direct or indirect, by the locking-up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts, and not disbursing treasuries.

Payments at a Branch Bank.

456. When a branch of a Presidency Bank conducts the duties of a Government treasury, the letter of credit may be passed on to the bank if the Executive Engineer requires funds only at head-quarters; but if he requires funds both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit, and will provide funds at the sub-treasury, advising the bank of the amount to be placed to credit of the Executive Engineer at head-quarters.

Pass Book and Verification.

457. The amount of each cheque paid must be recorded also in a pass book (Form 63), which will remain with the Executive Engineer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets. Nothing is to be credited in the register or in the Executive Engineer's pass book except the letters of credit.

NOTE.—An Executive Engineer at the head-quarters station should send his pass book to be written up every week; that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer, having banking accounts with two treasuries, will, of course, have two pass books.

458. At the end of every month the Treasury Officer will furnish the Executive Engineer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A. B., Executive Engineer——————————at the end of——————————190 is R——————————

459. Payments on account of compensation for lands taken up for public purposes and miscellaneous payments by civil officers (Article 467) may be debited direct in the cash book.

Receipts from Public Works Department.

460. No deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer, or on his account, must be carried to the credit of that department in the civil accounts.

1. When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the Executive Engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts. Or, if the Public Works Department of the province prefers, the municipality may pay the money direct into the treasury, where it will be credited to the Public Works Department. In the case of Incorporated Local Funds, such a procedure would be inadmissible, as the transactions of these must be brought directly on the accounts; the expenditure incurred in the Public Works Department would be charged by the Accountant General against the local fund concerned.

2. Expenditure by the Public Works Department chargeable to an Excluded Local Fund should be dealt with like that on account of a municipality, that is, the cost should be recovered beforehand and placed in deposit, and the expenditure charged against it. Such expenditure should not, except by previous arrangement, be debited through the Exchange Account.

461. The Executive Engineer will keep a book separate from his pass book, in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the Accountant and Treasurer when the remittance is under ₹500, by the Treasury Officer when it exceeds that amount. At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by the Executive Engineer, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to that officer. The Executive Engineer will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

1. The consolidated receipt will be signed by the Treasury Officer, however small its amount may be.

2. A separate chalán is also required for record in the treasury, and will be drawn up in the Executive Engineer's office and presented with the remittance book and the cash.

3. Surplus cash refunded by civil officers from advances for works made to them by an Executive Engineer will be separately credited in the cash account.

4. The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Railway or other Public Works receipts. In these cases the entry should be made in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques," and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of————" or "Credit account of Government."

462. All receipts on account of the Public Works Department must be recorded in a register, from which an extract will be made in Form 64 and sent to the Accountant General with the cash account; and the consolidated receipt must be signed after comparison with the total of this register.

463. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Executive Engineer, the first step being to have the pass book written up.

464. (*a*) In the case of open lines of State Railway, remittances of cash are made by the Accounts Officer of the Railway, as far as possible daily, and generally in considerable amounts. Each remittance is sent under cover of a special form (State Railway Form No. C. O. 15) tendered in duplicate, giving full particulars of the remittance. The money will be received in the treasury according to the procedure laid down in Article 308, and the acknowledgment for it will be given by the Treasury Officer writing in words at the foot of the form the amount received, and

returning one of the forms to the Accounts Officer of the line, the other being retained in the treasury.

(*b*) At the close of each month the Examiner of Accounts of each State Railway will forward to the Treasury Officer concerned for signature a consolidated receipt for all the sums paid into the treasury during the month. The daily receipts will not be returned to the treasury.

Monument Endowment Fees.

465. Monument Endowment Fees are paid into the treasury by Executive Engineers with a remittance note in the special form prescribed in the Government of India, Home Department, No. 247, dated 7th June 1901. They will be credited in the Public Works Department receipt register and reported in Form 64 in all necessary detail.

Civil Engineers' Provident Fund.

466. A subscriber to the Civil Engineers' Provident Fund, who is not on the books of any Examiner, but receives his allowance either from the Civil Department or from a Local Fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must, in either case, specify the number of his account. His contributions will be passed on by the Civil Accountant General to the Examiner of Public Works Accounts of the province, except in "India," where they will be passed on to the Examiner of Accounts, State Railway Stores.

NOTE.—An officer of this class who has not already been admitted must apply for admission (and assignment of number) to the Examiner, State Railway Stores.

Expenditure and Receipts by Civil Officers.

467. The following rules, which regulate Public Works receipts and expenditure by civil officers acting as Public Works disbursers, are extracted from Chapter XIII, Public Works Department Code, Volume I (Articles 1631 to 1643):—

1631. All expenditure on Public Works, whether imperial, provincial or local, incurred by officers not belonging to the Public Works Department against the grant for "Public Works in charge of Public Works officers," will be audited by and brought on to the books of the Examiner. Such officers act as disbursers for the Public Works Department, and whatever their status may be otherwise, they are termed "Civil Officers" in this connection.

1632. The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Civil Accountants General against the budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by civil officers without reference to the Public Works Department; nor to owners' rates; nor to cemetery receipts and charges collected and paid by civil officers. (Receipts on account of military cemetery are however creditable to the Public Works Department.) Charges and receipts of these classes are recorded in the civil accounts under the head "Public Works in charge of Civil Officers" and are brought direct into the Public Works portion of the Finance and Revenue Account of the Government of India by the Accountant General, Public Works Department, from accounts rendered to him by Civil Accountants General.

1633. The only sources from which " Civil Officers " may be placed in funds for the purpose stated in paragraph 1631 are the following :—

(1) By letters of credit issued by the Civil Accountant General on the application of the Examiner of Public Works Accounts of the province.

(2) Through an Executive Engineer named by the Local Government or Administration as laid down in Articles 452 and 453 of the Civil Account Code (Volume I) and paragraph 1307 of the Public Works Department Code.

(3) They may, at the discretion of the Local Government or Administration, be appointed imprest-holders under Executive Engineers, and render accounts to the officers from whom they hold imprests in accordance with the rules of the Public Works Department for imprest accounts.

1634. Officers in charge of civil treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

1635. The Civil Accountant General will take measures to stop, and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

1636. The Local Government or Administration in passing the estimate for a work to be executed or in giving authority for land to be taken up by a civil officer, will, at the same time, determine how the funds are to be supplied, and the civil officer will apply to the Examiner or the Executive Engineer for the credits he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

1637. The civil officer's requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

1638. The civil officer will send up a brief monthly abstract of receipts and disbursements (Form No. 55B), showing total cash received and total expenditure on each work in progress. Vouchers will be sent for all payments in excess of R10 each, except for service labels, telegrams and establishment charges. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit. In the latter case the Executive Engineer will embody the cheques drawn by the civil officers in his own accounts; the civil officer's expenditure will not, however, be incorporated in his accounts, but the amount of cheques drawn will be charged to the head " Transfers of the Public Works Department. Divisional, Civil Officers."

1639. A bill (Form No. 55A) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

* * * * * * * * *

1643. Public Works revenue or other receipts realised by civil officers carrying out Public Works must not be expended but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

468. All receipts from cemeteries by civil officers must be paid in gross into the treasury and credited direct in the cash book or through a register. Amounts paid in on account of military cemeteries should also be received for credit to Public Works Department.

Government Securities.

468A. Rules for the custody of Government securities will be found in Chapter 11 of this Code.

Page 203, Article 469—

In the Army form under this article substitute (*a*) *for the words* "*Circle*" / "*Division*" *and insert the following above the Note thereto :—*

(*a*) Here enter, as the case may require, one of the following :—

Controller of Military Accounts, Northern Circle.	(for transactions affecting 1st (Peshawar), 2nd (Rawalpindi), 3rd (Lahore) Divisions and Kohat, Bannu and Derajat Brigades).
Controller of Military Accounts, Eastern Circle.	(for transactions affecting 7th (Meerut) and 8th (Lucknow) Divisions.
Controller of Military Accounts, Western Circle.	(for transactions affecting 4th (Quetta), 5th (Mhow) and 6th (Poona) Divisions and Aden Brigade.
Controller of Military Supply Accounts .	(for transactions affecting supply circle).
Deputy Controller of Military Accounts .	In independent charge. Secunderabad Division / Burma
Controller of Marine Accounts . . .	(for transactions affecting the Royal Indian Marine Department).

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The Controller of Military (including Supply and Marine) Accounts.

The Deputy Controller of Military Accounts.

The Examiners of Military (including Supply and Marine) Accounts.

The Divisional Disbursing Officer (Military Accounts Department).

The Deputy Examiner or Assistant Controller of Military (including Supply) Accounts in charge of Accounts section.

The Director, Royal Indian Marine.

The Deputy Director, Royal Indian Marine.

The Chief Accountant, Royal Indian Marine Dockyard, Bombay.

The Embarkation Staff Officers, Bombay and Karachi.

The Superintendents, Army Clothing Factories.

The Superintendents of Remount Depôts.

The Medical Store-keepers to Government.

The Officers in charge of Grass Farms.

Remount and Purchasing Agents.

Superintendents of Ordnance Factories.

Inspectors and Assistant Inspectors of Ordnance Inspection Section.

Officers (commissioned or warrant) in charge of Arsenals or Ordnance Depôts.

Honorary Commissioned, Warrant Non-Commissioned Officers in Supply and Transport charge at out-posts.

1633. The only sources from which " Civil Officers " may be placed in funds for the purpose stated in paragraph 1631 are the following :—

(1) By letters of credit issued by the Civil Accountant General [illegible] of the Examiner of [illegible]

Chapter 25.—Military Department.

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Military Receipts.

469. Except in the case of earnest-money deposits [see Article 472 (*a*)] cash tendered at a civil treasury by a military officer on account of the Military Department must be accompanied by an order, in India Army Form A507, issued by one of the officers mentioned in Article 470 in the following form a stock of which is kept by them; on this authority the [illegible] officer will accept the money, credit it as a military receipt,

The Proof Officer in charge of the Proof and Experimental Branch, Balasore.

The Director of Ordnance Factories.

The Assistant Director of Ordnance Stores.

Officers (Commissioned or Warrant) in charge of Arsenals or Ordnance Depôts.

Departmental officers with Honorary rank, Warrant Non-Commissioned Officers in supply and transport charge at outposts.

Cantonment Magistrates.

The Government Inspector of Army Boots, Cawnpore.

The Superintendents, Army Remount Department—Horse-breeding circles.

Officers of the Supply and Transport Corps.

Officers in charge of Pensioners, Madras, Trivandrum and Trichur.

Pension Paymasters, Madras, Bangalore, Secunderabad, and Bolarum.

Officers and others in charge of Military dairy farms.

NOTE.—The above list should be strictly adhered to by Treasury Officers in accepting money from or on behalf of the Military Department.

The Superintendents of Remount Depôts.
The Medical Store-keepers to Government.
The Agent for Government Consignments.
Officers in charge of Grass Farms.
Remount and Purchasing Agents.
Superintendents of Ordnance Factories.
Officers (commissioned or warrant) in charge of Arsenals or Ordnance Depôts.
Honorary Commissioned, Warrant Non-Commissioned Officers in Supply and Transport charge at out-posts.

3rd List—30-9-13.

Cantonment Magistrates.
The Government Inspector, Army Boot Factory, Cawnpore.
The Superintendents, Army Remount Department, Horse-breeding Circles.
Officers of the Supply and Transport Corps.
Officers in charge of pensioners, Madras, Bangalore, Secundera-

Page 204, Article 471—

In the cash receipt form under this Article substitute (*a*) *for the words* "*Circle*" "*Division*", *and insert the following above Note 1 thereto:*—

(*a*) Here enter the Military Accounts offices specified in the receivable orders, *vide* Article 469.

3rd List—30-9-13.

Received from———the sum of R———, which will be credited in my schedule of military receipts, appertaining to the $\frac{\text{Circle}}{\text{Division}}$.

R———.

Treasury Officer.

Station———,

Date———.

NOTE 1.—All money paid into a treasury on account of the Military Department should be accompanied by a receivable order, signed by one of the officers named in the list under Article 470 of the Civil Account Code, except in the case of recoveries made by civil authorities, *vide* Note to Article 469.

NOTE 2.—The depositor should forward this receipt without delay to the officer issuing the receivable order (through the Supply Officer in the case of sums deposited on account of articles demanded on second class payment requisitions) to enable him to pass it on at once to his Account Officer for *adjustment after noting full particulars of the credit thereon.*

Deposits.

472. Deposits of the Military Department are of two kinds—

(*a*) *Earnest money Deposits, made by intending tenderers.*—For these no previous permission is required, but the depositor must state the name of the military officer in whose favour he makes the deposit and that name must be stated on the receipt given by the treasury. These deposits will be refunded under the authority of an order endorsed by the said military officer upon the receipt. The transactions will be recorded as Revenue Deposits, and it must be borne in mind that no part repayment of earnest-money can ever be made.

NOTE.—If the military officer requests that the deposit, instead of being refunded, be carried to credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will endorse it "Pay by transfer credit to Military," charge it off on this voucher and credit the amount as a Miscellaneous Military Receipt.

(*b*) *Other Deposits.*—These will be received only under the written authority prescribed in Article 469, and they can be repaid only by cheques drawn against the assignments. These are to be credited in the schedule of military receipts.

Deceased Officer's Estates.

Page 205, Chapter 25, Article 473 Note—

Substitute the following for the note under this article :—

NOTE.—The surplus of the estates of deceased persons and of the property of deserters subject to the Indian Army Act (Act VIII of 1911), is remitted by the Military Department to the Comptroller, India Treasuries.

2nd List—1-6-13.

on account of estate of——————of the——————regiment——————

In charge of Treasury.

NOTE.—The surplus of the estates of deceased persons subject to the Indian Articles of War (Act XII of 1894), and of the property of deserters, is, however, remitted by the Military Department to the Comptroller, India Treasuries, in the Eastern and Northern Circles and the Burma Division, or the Accountants General of Bombay and Madras in the Western Circle and Secunderabad Division, respectively.

Family Remittances.

474. The system under which family remittances were made through the Government Account by military officers has been discontinued under Government of India, Finance Department, Resolution No. 3624-A., dated 18th August 1893, except in cases where this course is inconsistent with the terms of any contract of service.

475. Cancelled.

Commission Duty.

476. Cancelled.

Assignments for Payments.

477. Funds will be placed at the disposal of military disbursing officers by annual assignment estimates in their favour issued to Treasury Officers by the local Accountant General on the application of the Controller of Military Accounts, Controller of Military Supply Accounts and Deputy Controller of Military Accounts in independent charge. The probable cash requirements of each officer for each month are specified in these assignments. All military disbursing officers may arrange in direct communication with the local Civil Accountants General for the transfer of their cash assignments from one treasury to another except in cases in which the transfer of funds is desired in favour of another disbursing officer.

NOTE.—Pay and contingent bills of military officers and establishments at Aden not serving regimentally may be paid by the Treasury Officer, Aden, the bills being forwarded weekly to the Deputy Controller of Military Accounts, 6th (Poona) Division. Detailed instructions, as regards the preparation and countersignature of bills, etc., are contained in local orders.

478. Payments will be made by Treasury Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual estimate.

1. For example, if the total provision of funds from April to November, inclusive, be at the rate of one lakh of rupees per month, or eight lakhs in the aggregate, and the amount drawn up to October be only six lakhs, the difference (or two lakhs) may be drawn in November.

2. The amount of remittance transfer receipts drawn by Military Account Officers (Article 397) will not be taken against the amount of their annual assignments.

479. The balance of the assignment unpaid on the last day of the year will lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which will be taken against the balance of the assignment of the year in which the cheques were drawn, the excess, if any, being treated as an overdrawal of the previous year and reported to the authorities concerned.

480. (*a*) When, during the currency of the annual assignment, a native regiment or battery is moved from its station to another station, the officer commanding may draw on any day the sum required to complete the regimental payment of the month and to meet any necessary payments on the public service *en route*. The Treasury Officer on receipt of the cheque will issue the cash applied for and grant one or more public service transfer receipts in favour of the drawing officer for such sum or sums as may be required at any station *en route*.

(*b*) The officer commanding will also apply to the Treasury Officer for a certificate specifying the full amount paid from the treasury within the official year for the service of the regiment or battery, and forward it to the local Accountant General in a letter showing—

(1) the station at which the regiment or battery is likely to be while *en route* on the first of each month following;
(2) the sums required to be issued on those dates for the service of the regiment or battery;
(3) the amount to be transferred to the treasury at the destination of the regiment or battery.

NOTE.—After the grant of the certificate the Treasury Officer should make no more payments.

(*c*) The Accountant General will, on receipt of this letter, grant a credit on the civil treasury nearest to which the regiment or battery is likely to be on the first of each month, and transfer the balance of the assignment to the treasury at the destination of the regiment or battery, informing the Controller of Military Accounts or Deputy Controller of Military Accounts in independent charge.

(*d*) If the regiment or battery is proceeding to another province, the Accountant General of the province from which the regiment or battery is departing, after stating on the certificate the balance of the assignment then available for the regiment or battery, will communicate the particulars in the same form to the Accountant General of the province to which the regiment or battery is proceeding, in view to the required credits on civil treasuries in that province being granted, and the necessary information submitted to the Controller of Military Accounts or Deputy Controller of Military Accounts in independent charge.

NOTE.—The assignments or portions of assignments in favour of disbursing officers, Supply and Transport Corps, and other departmental military disbursing officers may be transferred under the rule from one treasury to another on the application of the military disbursing officer, and the certificate of the Treasury Officer.

481. When a regiment or battery is moved from a station where there is a military treasure chest to a station where there is a civil treasury, or *vice versâ*, the Divisional Disbursing Officer in the case of a British unit or commanding officer in the case of a native unit will obtain from the Treasury Officer or military chest officer, as the case may be, a certificate specifying the full amount paid from the treasury or treasure chest within the official year and forward it with an application for transfer of assignment to the Controller of Military Accounts, or Deputy Controller of Military Accounts in independent charge.

Cheques.

482. A military disbursing officer, who is allowed an annual assignment on a civil treasury, will draw against it exclusively by cheques in the prescribed form, which will be payable at any time within three months after the month of issue, and will be forwarded as vouchers in support of the charges in the treasury account. No cheque is to be drawn for a less sum than ten rupees for payment at stations where the military disbursing officer concerned is located or for a sum less than R1 at other stations. No advice of the issue of a cheque is necessary.

1. Thus, a cheque bearing date any time in January is payable at any time up to 30th April.

2. A disbursing officer, Supply and Transport Corps, may empower any of his subordinate officers to draw cheques against his own cash assignment to any extent that he may specify; he should at the same time advise the Treasury Officer concerned of his action.

483. The issues of cash from civil treasuries to officers commanding British units will be made weekly on cheques which will be signed by the Divisional Disbursing Officer. As prescribed in Article 478, the total payments on cheques during any month should not exceed the month's assignments plus the undrawn balance, if any, of previous months of the year.

NOTE.—Divisional Disbursing Officers, for payment of claims of regiments in their payment at the following stations which are situated at a distance from the treasuries on which the regiments are dependent for funds, are allowed to draw as many cheques as are required upon the treasuries named against them :—

Station.	Treasury.
Dinapore	Patna.
Barrackpur, Dum-Dum	Calcutta.
Lebong	Darjeeling.
Umballa	Umballa.
Mean Meer	Lahore.
Kolabagh, Khyragully, Baragully, Ghora Dakka, Thobba	Rawal Pindi.
Solon, Dugshai, Subathoo	Simla.
Bolarum, Trimulgherry	Hyderabad.
Mhow, Neemuch	Indore.
Sirur, Kirkee	Poona.

Station.	Treasury.
Kamptee	Nagpore.
Cherat	Peshawar. Mardan Sub-Div. Nowshera.
Chaubuttia	Ranikhet Sub-Div.

484. Officers commanding native regiments of cavalry and infantry, batteries of artillery, the head-quarters sappers and miners, and detached companies of sappers and miners, will draw but one cheque in the beginning of the month for the amount due on the general state of accounts for the preceding month; but if, after the monthly cheque has been drawn, an emergency arises requiring the supply of further funds for the payment of detachments, advances of pay to officers leaving the corps, or other distinctly authorized purposes, additional cheques may be drawn for such purposes so long as the assignment is not overdrawn.

NOTE.—A wing of a regiment detached to a considerable distance from its head-quarters and for long periods may, under authority of the Controller of Military Accounts or Deputy Controller of Military Accounts in independent charge, be treated as a regiment.

485. 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 accompanying 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 who examines military cheques. 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 military disbursing officer will enter in his account the original cheque as cancelled (in order that the Military Account Department may write back the credit it has already given to the Civil Department), and may issue another.

* Certified that the cheque No. , dated , for R reported by the (*military 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 ——————*190* .

Treasury Officer.

486. Cancelled.

Advances.

487. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, military disbursing officers in need of funds over and above the amount which they may draw under Article 478, may obtain an additional credit on a civil treasury on the authority of a station or district order. Such credit must not be applied for except in cases of actual necessity, and the circumstances must, in every case, be reported to the Controller of Military Accounts (including Supply) or Deputy Controller of Military Accounts in independent charge. Payments against

advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

NOTE.—Emergent advances to regimental officers serving with native regiments, if required to be made under this rule, can only be made through the commanding officer of the regiment, who will draw the amounts by cheques supported by the authority of a station order.

488. Emergent advances to military officers (exclusive of those attached to native regiments) on account of pay and allowances will be made only on the authority of divisional head-quarters or station orders, or under special instructions of Government. Receipts for such advances will be taken in duplicate, and will be marked "emergent," and the divisional head-quarters or station order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. One receipt, with one copy of the station order, should be transmitted to the Military Controller or Deputy Controller in independent charge concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the account.

1. This rules provides for advances to officers temporarily detached from their regiment on duty or leave, either in regard to their own pay and allowances, or to meet the requirements of troops; the payment will be made direct to them by the Treasury Officer on the authority of the station order.

2. The station order authorising an emergent advance under this rule will specify the name and the office of the officer to whom the advance is authorised; no advance will be made unless these details are given.

489. In every case when an advance is made on the authority of a station or district order, under the provisions of Articles 487 and 488, the Treasury Officer should, on the same day, send a letter of advice to the officer who authorised the advance in station or district order.

NOTE.—All extracts from or copies of station orders which are intended for presentation at the treasury should, when practicable, be signed by the officer on whose responsibility the orders are issued. As this may not always be possible or convenient, specimen of signature of officers who may be authorised to sign true copies of such orders should be forwarded to the Treasury Officers concerned to enable them to compare signatures on the extracts or copies with the specimen.

490. Advances of pay cannot be made by Treasury Officers to regimental officers on leave in India, even on the authority of a district or station order; such officers must make arrangements with their disbursing officers for the remittance of their pay during their absence on leave.

491. Treasury Officers will on no account receive cash from military officers in re-imbursement of advances made from their treasuries, as such advances should be adjusted by the officers receiving them through the general states and pay abstracts of their regiments, or in communication with Deputy Controllers, Examiners of Military Accounts or Divisional Disbursing Officers.

Emergent Payments for Troops on Active Service.

492. It may possibly happen that for troops on active service, payments not provided for in these rules may be necessary. In such cases, the fact of the payment must be reported immediately to the Controller of Military Accounts or Deputy Controller of Military Accounts in independent charge concerned, as in the case of emergent advances.

493. In the same way, in time of war civil officers may be directed to incur expenditure for the Military Department in procuring or collecting baggage animals or supplies, or in other ways; in such case the civil officer should at once report to the Controller of Military Accounts (including Supply) or Deputy Controller of Military Accounts in independent charge the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.

N.B.—It must be thoroughly understood that such estimates are only to be considered as a check upon the complete estimates furnished to the Military Department by the authority under whose requisition these supplies or services are demanded.

494. (*a*) Every payment made by a civil officer on account of animals or stores purchased for the Military Department should be supported by—

(1) the payee's receipt, and

(2) the receipt of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified; in the case of animals, the depôt roll on which they will be accounted for; and in the case of stores, the Supply and Transport return in which they will be brought to account.

(*b*) When there is no representative of the Military Department to whom the animals or stores can be handed over, the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the station master or other responsible officer of the railway.

Marine Department Payments.

495. Payments for Marine Services to commanders of Indian Government vessels are made on receipts in duplicate, and not by cheque. The Treasury Officer will at once forward the original receipt to the Controller of Marine Accounts, Calcutta, and retain the duplicate to support the debit in his accounts—see Article 138. Payments for other Marine Services are made on cheques issued against assignments granted to the Director and Deputy Director of the Royal Indian Marine and the Examiner of Marine Accounts.

496. Bills for the hire of Transports, and for coal, stores, etc., supplied to the Marine Department, should be forwarded direct to the Controller of Marine Accounts, Calcutta, who after audit will issue cheques for the amounts payable at the Bank of Bengal, Calcutta, or the Bank of Bombay, as the case may be. A list of cheques paid will be furnished to the Controller by the Accountants General, Bengal and Bombay, monthly, with their Exchange Accounts, as also a list of all other payments made by the Presidency Audit Department of their offices on account of the Imperial Marine Department, accompanied by vouchers for such payments.

497. Pensions to men of the Imperial Marine Department will be paid by the Civil Department and debited to Imperial Marine.

Miscellaneous Payments.

498. 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 authorities (or certified extracts therefrom) under which the expenditure is incurred.

499. Funds are supplied to His Majesty's ships on the East Indian station by means of bills drawn, in duplicate, by the Account Officers of the ships on the Accountant General of the Navy, London, at the official rate of 1*s.* 4*d.* per rupee and endorsed in favour of the Secretary of State for India. Such bills should be cashed at treasuries and forwarded on the date of payment to the Accountant General of the Province concerned for transmission to the Comptroller General after incorporation of the debit in the London account.

When stores are supplied or work done for such ships, Navy bills in duplicate drawn on the Accountant General of the Navy, London, at the official rate of exchange should be obtained in settlement of the amount due for such stores or work. These bills should not be cashed at treasuries, but should be endorsed "Pay to the Accountant General, India Office, London," and forwarded, together with supporting vouchers, (*e.g.*, receipts signed by the responsible officers of the ships for stores supplied), on the date of payment to the Accountant General with a covering letter for transmission to the Controller of Marine Accounts, Calcutta.

500. Vouchers in support of payments of rents in military cantonments and other recurring charges of a similar nature should contain a reference to the authority under which each payment is made, and should be forwarded in original.

NOTE.—The Military Department will not pay to the Civil Department rent for resumed free land included in a cantonment.

501. 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.

Payments to Men on Leave.

502. Payments to men on leave are arranged for by their commanding officers by remittance transfer receipts, irrespective of the army to which they belong and the Presidency in which they reside while on leave.

Payments to Pensioners, etc.

503. Payments to native military pensioners, when made through the Civil Department, are made as follows:—

(1) By the Treasury Officer, who is furnished with a descriptive roll and a parchment certificate for each pensioner, on receipt of which he will enter the necessary particulars in a check register, and retain the documents till the first payment of the pension is made. After making this first payment, he will hand over the parchment certificate to the pensioner, who should be warned to ask for it, and attach the descriptive roll to the treasury list of payments. These rolls will then be received by the Controller from the Civil Accountant General in support of the debits in the Civil Exchange Accounts.

NOTE 1.—Native military pensioners, who are resident in the town of Madras, are paid by the Pension Paymaster, Madras.

NOTE 2.—Further detailed instructions are given by the Accountant General or Comptroller in respect of these payments.

(2) Native military pensioners are also paid by military officers and by the Post Office under departmental rules.

503A. Payments are also made by Treasury Officers to the classes noted below under instructions from the Controllers of Military Accounts and Deputy Controllers in independent charge:—

(1) British Army reservists.

(2) Pensioners other than native military pensioners.

(3) Widows and children in receipt of capitation, subsistence and orphan allowances.

Page 212, Article 504—

Add the following at the end of clause (*a*):—

Pensioners who reside at stations where there are no civil treasuries may be allowed to draw their pensions from local Military Treasure chests, in which case the charges will be debited to the Civil Department through the exchange accounts.

2nd List—1-6-13.

(b) Payments in connection with the above funds on account of (1) establishment and contingent bills of the Upper Orphan School, (2) benefits received by wards, such as marriage dowries, passage-money, etc., (3) passage-money of widows and other miscellaneous charges, are also made by treasury officers. Letters of advice on the Treasury Officers concerned will be issued to the payees, and on the same day the passed bills will be transmitted to the Treasury Officers with a forwarding memorandum showing the numbers and dates of letters of advice. Both letters of advice and bill should be enfaced "Debitable to Civil Department," and will form the voucher for the payment, to be submitted to the Accountant General.

(*c*) The payment should not be included in the military schedules, but be entered in a separate register. The total payments will be entered in the bi-monthly lists of payments and will be supported by the vouchers with a covering schedule.

NOTE.—Pensions of widows and orphans payable in India from the Indian Military Service Family Pension Fund are paid by Civil Treasury Officers on warrants issued by Controllers of Military Accounts on civil treasuries.

Treasury Accounts.

505. The receipts and payments of the Military Department will be entered in the treasury in schedules (Forms 65, 66, and 67). The monthly totals of the receipt schedules pass into the cash account, while the bi-monthly totals of the payment schedules pass into the lists of payments. A copy of the receipt schedule should accompany the cash account, and a copy of the payment schedules, one for military cheques and transfer receipts and one for miscellaneous payments, with vouchers should be forwarded to the Accountant General with each list of payments.

NOTE.—A cash remittance made, under special orders, to a military treasure chest, is to be entered in the column for "cheques against assignments."

Government Securities.

506. Rules for the custody of Government securities will be found in Chapter 11 of this Code.

507. Cancelled.

Chapter 26.—Post Office.

Treasury Pass Book	508	Money Orders in favour of the District Officer	518A
Receipts	509	Postal Transactions with Native States	518B
Letters of Credit	511	Post Office Registers	519
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Treasury Pass Book.

508. Each Head Office keeps for each treasury with which it deals a separate Treasury Pass Book, which contains a complete record of all sums received from or paid into the treasury (whether in cash or by transfer) by itself or any of its sub-offices. If the Head Office is at head-quarters, this book accompanies all remittances to or demands on the treasury, and is attested by the Treasury Officer in respect of the Head Office transactions as they occur, and in respect of the sub-treasury transaction after verification with the credits and debits communicated in the Sub-Treasury Accounts. If the Head Office has dealings with a sub-treasury only, the pass book is not attested by the Treasury Officer, as it would have to be transmitted by post, which would be inconvenient.

NOTE.—When a postmaster has a sub-post office under him, which has transactions with a sub-treasury in another district, he will keep two Treasury Pass Books, one with the local Sudder treasury and the second with the treasury of the other district under which the sub-treasury is.

Receipts.

509. (*a*) Money paid into a Sudder treasury by a postmaster will be forwarded with the usual chalán and the Post Office Treasury Pass Book, and will be acknowledged by the signature of the Treasury Officer (or the Accountant and Treasurer in case of sums under ₹500) in the column provided in the latter.

(*b*) Money paid into a Sudder treasury by a sub-postmaster will be forwarded with chaláns in duplicate and the Post Office Treasury Pass Book; the Pass Book will be signed by the Treasury Officer (or by the Treasurer and Accountant, if the amount is below ₹500). The duplicate chalán will be retained in the treasury and the original returned signed as above to the sub-postmaster.

510. (*a*) Money paid into a sub-treasury (tehsil or taluk) by a *postmaster* will be accompanied by the Post Office Treasury Pass Book and a single receipt. The Sub-Treasury Officer will attest the entries in the pass book and retain the receipt.

(*b*) Money paid into a sub-treasury (tehsil or taluk) by a *sub-postmaster* will be accompanied by the Post Office Treasury Pass Book and by receipts in duplicate. The Sub-Treasury Officer will attest the entries in the pass book and return the original receipt duly signed.

Letters of Credit.

511. Letters of credit, both ordinary and telegraphic, are issued by the Deputy Accountant General, Post Office and Telegraphs, in charge of Audit offices at Calcutta, Nagpur, Madras and Delhi on civil treasuries in favour of postmasters within their circle of audit to place them in funds for their *cash* requirements, and advices of these credits are sent to the Civil Account Officer on the same day.

512. When funds are required for a sub-postmaster at different treasury from that with which the postmaster himself banks, the latter should obtain from the Deputy Accountant General, Post Office and Telegraphs, a letter of credit on that treasury and then empower his subordinate postmaster to draw against it.

Supplementary Telegraphic Credits.

512A. Should an unexpectedly large demand on any treasury arise, the Deputy Accountant General, Post Office and Telegraphs, will telegraph to the Treasury Officer direct "Credit post—thousand and advise him" and will confirm the telegram on the same day. The Deputy Accountant General will also send the following telegram to the Civil Account Officer concerned "Have placed rupees—credit post." In the case of India, Central Provinces and Bengal treasuries, however, the Civil Account Officer should be consulted demi-officially before the telegram is sent to the Treasury Officer.

NOTE.—The Treasury Officer is not to refuse merely upon the ground that the treasury balance is very low. He may assume that if he accepts the demand, the Accountant General will, if necessary, place him in funds as soon as possible, and he should therefore refuse only if he knows that other demands will have to be met before there is time to place him in funds to meet them.

Payments against Letters of Credit.

513. Payments to the Post Office against letters of credit will be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

514. A postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Treasury Officer and his consent obtained.

515. The postmaster will inform the Treasury Officer from time to time of the extent to which he will require funds at any tehsil or sub-treasury to be drawn against by himself and his sub-postmasters. The actual drawings both at Sudder and sub-treasuries will be recorded against the letter of credit as a whole and no objection will be raised to meet demands at head-quarters until the recorded payments *plus* the new demand exceed the credit.

516. When funds are drawn by a postmaster from a Sudder treasury or sub-treasury (tehsil or taluka), he will present his Treasury Pass Book with a receipt. The Treasury or Sub-Treasury Officer will initial the entry in the book and return it, with the money, to the postmaster, retaining the receipt as a voucher in support of the charge in his own account.

517. When funds are drawn by a sub-postmaster from a Sudder treasury or a sub-treasury (tehsil or taluka) he will present his pass book with duplicate receipts. The Treasury Officer will initial the entry in the pass book and return one receipt with a note of payment written across it, with the money, to the sub-postmaster, and retain the other receipt in support of the charge in his own account.

Lapse of Letters of Credits.

517A. Letters of credit in favour of the Post Office lapse at the close of the month for which they were issued.

Refunds not exceeding ₹100.

517B. Payments to the Post Office on account of money order issued by the Treasury Officers in payment of small refunds not exceeding ₹100 are not made in cash, but the amounts are credited to the Post Office in the Treasury Accounts by book transfer.

Revenue Money Orders.

518. Payments to the Post Office on account of revenue money orders are not made in cash, but by transfer on a receipt signed by the postmaster. They are not charged against letters of credit, and may be paid to any amount quite independently of the balance of such credits.

Money Orders in favour of the District Officer.

518A. (*a*) The above rule applies also to money orders in ordinary form issued in favour of the District Officer in payment of revenue under his management. The amount will be adjusted by transfer and intimation given to the clerk concerned for the necessary entries in the Revenue Registers. Ordinary money orders in favour of other Government officers will be paid in cash in the usual course. But in Bengal, money orders in favour of the Deputy Collector or other officer in charge of any department under the District Officer or in favour of the Sub-Divisional Officer, or any officer in charge of any department under the Sub-Divisional Officer, will also be paid by book transfer. All money orders in favour of any other officer of Government in his official capacity will also be paid by book transfer when a written requisition to that effect has been received by the Post Office from the Treasury or Sub-Treasury Officer.

(*b*) With the exception of money orders in favour of a Cantonment Committee, all money orders in favour of any local body entitled to bank at the treasury or sub-treasury will also be paid by book transfer.

Postal Transactions with Native States.

518B. Surplus collections made over under the authority of the Director General of Posts and Telegraphs to Native State treasuries, or amounts drawn from such treasuries for postal purposes at places where there is no Government treasury, are adjusted through the Government treasury with which the Native State banks by transfer debit or credit

to the Postal Department, with corresponding credit or debit to the Native State concerned.

Post Office Registers.

519. All receipts and payments on account of the Post Office will be posted by the Treasury Officer in Registers of Post Office Receipts and Payments. The transactions of each Head Post Office having a separate letter of credit at the treasury should be shown in a separate column sub-divided for payments in cash and by transfer. Receipts and payments originating in the Civil Department should not be included under any Post Office, but should be shown in a special column headed "Miscellaneous."

Monthly Verification.

520. At the end of the month the postmaster of every Head Post Office will prepare a copy of his Treasury Pass Book and send it for the Treasury Officer's signature. The entries of receipts and payments must be carefully checked by the entries in the Registers of Post Office Receipts and Payments and reconciled therewith, any mistakes found being corrected by the Treasury Officer under his initials. The Treasury Officer's certificate must in every case be for the actual amounts which have been credited and debited in his account for the month—no more and no less—and the total amounts credited and debited should be written in words. The Treasury Officer's certificate should invariably be dated.

1. In the case of transactions at sub-treasuries, if a sub-treasury receives or pays an amount after the date up to which its accounts are embodied in the books of the district treasury for the month, the Sudder Treasury Officer will cancel the entries and ask the postmaster to include them in the next month. Payments thus excluded will be taken against the next month's letters of credit. Similarly, if the postmaster omits any remittance which has been embodied in the books of the district treasury, the Treasury Officer will add the entry so as to make it agree with the treasury books. If the postmaster is at the head-quarters, the Treasury Pass Book will be similarly corrected.

2. The verification should be confined to receipts and payments of the postmaster concerned; consequently the miscellaneous items in the Post Office Registers will be excluded from consideration.

521. Cancelled.

Postage Stamps.

522. Rules for the custody, supply, and sale of stamps of all descriptions laid down by the Government of India are reprinted as Appendix K.

Chapter 27.—Telegraph Department.

Receipts 523
Payments 526
Foreign Telegraph Advances . . 535
Letters of Credit 536

Page 218, Chapter 27, Article 523—

Strike out the words "Divisional Superintendents' offices and of" *in line 4.*

2nd List—1-6-13.

Money received on account of Government by members of the Telegraph Department should not be retained in hand, but should be remitted intact to the treasury as soon as possible. But in the case of Divisional Superintendents' offices and of signal offices the money may be kept in hand so long as the cash balance does not exceed a prescribed minimum called the imprest by more than R10.

524. Whenever money is sent to a treasury or sub-treasury the Telegraph Officer who sends it must forward with each remittance a remittance book, on which the Treasury or Sub-Treasury Officer will note his initials as a receipt, and a "chalán" or memorandum of particulars of payment which will be retained (and in the case of a sub-treasury, forwarded with its accounts to the district treasury). The Treasury or Sub-Treasury Officer will furnish the Telegraph Officer with a separate receipt as his voucher for payment. The remittance book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the Treasury Officer.

525. Officers of the Telegraph Department are prohibited from opening any deposit account with civil treasuries. The only account permissible with a treasury or bank is that of the amount of letters of credit. Every payment made to a treasury must be to the credit of Government as a "Telegraph Deposit"

ge 218, Article 526—

Read "Divisions" *for* "Sub-Divisions" *in line 2.*

2nd List—1-6-13.

money) from the treasury to the Telegraph Department. They must therefore be acknowledged in the Telegraph Officer's account as received from the particular treasury concerned.

ge 218, Article 527—

Read "Division" *for* "Sub-Division" *in line 1 and insert* "the irector of Circles or" *before* "the Divisional Superintendent" *in line*

2nd List—1-6-13.

... his relief or death may be paid. A specimen of the signature of the relieving officer should also be sent to the Treasury Officer.

528. There are two different methods under which officers of the Telegraph Department are supplied with funds from the treasury:—(1) on bills and imprest certificates, and (2) on cheques against letters of credit.

529. Should a Treasury Officer under proper authority be ever called upon to advance funds to a Telegraph Officer, the amount advanced should be treated as a remittance to the Telegraph Department, and not treated as an advance recoverable. If the advance be in anticipation of a letter of credit it must be regarded as paid on account of that letter and must be noted on the back thereof immediately on its receipt. But such advances are not to be made save in most exceptional cases of emergency and on certificate of the local Superintendent of Telegraphs that he considers them indispensable.

NOTE.—In case of emergency Treasury Officers may advance funds, not exceeding [illegible] at a time, for a personal advance, on the authority of a telegraphic communication

Page 219, Article 530—

For "Divisional Superintendents" *in line 1 read* "Directors of Circles."

2nd List—1-6-13.

Treasury Officer [illegible]
mediately after payment the bills (endorsed [illegible]
paid) should be returned by the Treasury Officer to the Telegraph Officer who presented them, the separate receipts being retained by the Treasury Officer as his vouchers for the debit to "Telegraph Remittances." The bills will be attached by the Telegraph Officer to his cash amount.

Assignments.

531. Accountants General will communicate to Treasury Officers the sums expected to be payable by them on presentation of bills for salaries and travelling allowances and certificates for contingencies, including under the latter head charges on account of petty interruption and ordi-

Page 219, Article 532—

Substitute the following for this article:—

532. Salary bills and contingent or imprest certificates in Form 69 will be paid on the signature of the officer in charge of a circle or a signal office. Bills for travelling allowance will be signed by the officer in charge of a circle or a signal office, but those pertaining to signal offices will be paid only after the countersignature of the Divisional Superintendent.

2nd List—1-6-13.

533. Divisional Superintendents in the Telegraph Department, when

Page 219, Article 533—

Cancel the para.

2nd List—1-6-13.

that the amount is due, accompanied by a receipt for the money in the usual form.

Page 220—

Add the following note to Article 534:—

NOTE.—Deputy Superintendents in charge of signal offices may draw from the Treasury advances for officers transferred from their offices in the same manner as they draw salary and travelling allowance bills (Article 530).

2nd List—1-6-13.

Foreign Telegraph Advances.

535. Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by Treasury Officers on presentation of certificates signed by the Assistant Accountant General, Check Office.

Page 220, Article 536—

Read "Directors of Circles" *for* "Divisional Superintendents" *in lines 1 and 2 and for the word* "Sub-Division" *in lines 4 and 5 read* "Division."

2nd List—1-6-13.

on—not in favour of particular officers personally [illegible] difficulty in case of transfers of charge. A copy of each letter of credit will be forwarded by the Accountant General to the officer in whose favour it is granted.

537. The balance of a letter of credit does not lapse at the end of the official year, but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

538. If a letter of credit miscarry or be delayed and the officer concerned thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit on producing a notice from the Deputy Accountant General for Telegraphs that the required authority has been issued; but the Treasury Officer will at once report the circumstance by telegraph to the Provincial Accountant General. The officers mentioned in Article 536 can be furnished with funds only by letter of credit and only under the above-stated circumstances in anticipation of its arrival.

NOTE.—It has been settled with the Presidency Banks that their Agents shall be guided by this rule when Government treasuries bank with their branches.

539. The amount of each letter of credit is to be posted in the column of balance in the register of cheques paid (Form 62) and in the drawing officer's pass book (when sent to be written up) as the limit up to which the officers named may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid. The paid cheques will be sent up by Treasury Officers in support of the debits in their accounts with a covering list working up to the

total debit and showing (1) Serial number, (2) Number of the cheque, (3) Amount of the cheque.

540. Money will be drawn from treasuries for sums not less than

Page 221, Article 540—

Insert the following note under this article:—

NOTE.—The provisions of Article 485 apply, *mutatis mutandis*, in cases of loss of cheques drawn by Telegraph officers on civil treasuries.

2nd List—1-6-13.

Sub-treasuries.

Page 221, Article 541— officer may obtain funds when necessary from

Read "Divisional" *for* "Sub-Divisional" *in lines 1, 4 and 9.*

2nd List—1-6-13.

vided (see ... treasuries will be entered by the Treasury Officer against the letter of credit of the sub-divisional officer just as if they had been drawn directly against the treasury. Bills in the prescribed forms may also be paid on presentation at sub-treasuries by previous arrangements with the District Treasury Officers.

Payments at a Branch Bank.

542. When a branch of a Presidency bank conducts the duties of a

Page 221, Article 542— ... be passed on to the bank

Read "Divisional" *for* "Sub-Divisional" *in lines 3 and 7.*

2nd List—1-6-13.

Pass Book and Verification.

543. The amount of each cheque paid must be recorded in a pass book (Form 63) which will remain with the drawing officer and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid. Nothing is to be credited in the register or in the drawing officer's pass book except the letters of credit.

544. When the drawing officer is stationed at the head-quarters of a district the pass book should be sent weekly to the Treasury Officer to be written up and on return should be checked with his cash and cheque books: the pass book of an officer at a distance from the treasury should be sent less frequently, but at regular intervals. If the officer has drawing accounts on more than one treasury, he will, of course, have more than one pass book.

545. At the end of every month the Treasury Officer will furnish each drawing officer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A. B.,————————at the end of ————————190 is R————————.

Telegraph Stamps.

546. Sanctioned permanent advances of telegraph stamps may be made to Telegraph Masters without payment; their value will not be credited in the treasury account but deducted in the *plus* and *minus* memorandum of telegraph stamps, the deduction being supported by the Telegraph Master's receipt and the sanction. The transaction will also be entered in the monthly account (Form 75) sent to the Controller of Printing and Stationery, accompanied by the duplicate receipts of the Telegraph Masters.

547. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury Officers are authorised to advance to local Telegraph Masters, without payment, such telegraph stamps as the Divisional Superintendent of Telegraphs may consider necessary; the requisition of the Superintendent will be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

548. These temporary advances are to be adjusted immediately on the re-opening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The cash received will be credited in the cash book as proceeds of telegraph stamps sold in usual course, with a corresponding entry in the *plus* and *minus* memorandum; and the full amount of stamps advanced will be shown as returned in the monthly account sent to the Controller of Printing and Stationery and added in a separate entry to the *plus* and *minus* memorandum.

NOTE.—If the stamps are issued and returned in the same month, neither the deduction on issue nor the addition on return need be shown in the *plus* and *minus* memorandum.

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General Instructions to Treasury Officers.

549. (*a*) Treasury Officers have no concern except in the cases mentioned in Articles 550 and 553, with the amount of the deductions from salary or pension bill on account of funds, as the responsibility rests with the drawers of the bills. Treasury Officers will, however, see that the amounts recovered from pay bills on account of the Indian Military Service Family Pension Regulations are those advised to them from time to time for recovery.

(*b*) Subscriptions to the Queen's Military Widows Fund should not be received as they should be remitted by transfer receipt to the Honorary Secretary.

(*c*) No refunds or other payments on account of Indian Civil Service Funds may be made without the express authority of the Comptroller, India Treasuries.

Indian Civil Service Funds.

Annuity Funds.

550. In the case of annuity fund deductions of Covenanted Civil Servants, the Treasury Officer is responsible for seeing that the proper deduction is made.

Civil Funds.

551. Subscriptions tendered by members of the Civil Service as due to Government under the rules of the late Civil Funds are to be received at any treasury in India.

1. An over-deduction from the pay of a Covenanted Civil Servant on account of a Civil Fund can only be adjusted by short deduction in a subsequent bill; refund of an excess deduction cannot, under any circumstances, be made in cash.

2. The Treasury Officer will carry out any instructions he may receive from the Comptroller, India Treasuries, regarding recoveries to be made.

552. The pensions of incumbents on the Civil Funds are not to be paid except under special orders of the Comptroller, India Treasuries.

Indian Civil Service Family Pension Regulations.

553. The Treasury Officer must see that recoveries are correctly made on account of the Indian Civil Service Family Pension Regulations from all European Covenanted Civil Servants who were appointed in 1881, or subsequent years, and he will also receive any subscriptions tendered by any such Civil Servant as due to Government under those Regulations. The following are the names of the senior officers on each establishment coming under this rule:—

On the Bengal Establishment	Mr. E. T. Lloyd.
On the Madras Establishment	,, F. E. Robinson.
On the Bombay Establishment	,, A. C. Logan.

554. The present rates of monthly subscriptions are shown in Appendix No. IID of the Civil Service Regulations. The subscriptions are required whether pay is drawn or not, and whether the subscriber is on furlough or on service.

555. Donations and disparity fines are payable on marriage; these vary according to age and will be advised to the Treasury Officer by the Comptroller, India Treasuries, on receipt of the intimation of the subscriber's marriage.

556. Donations may be paid in one sum, or in 12 equal monthly instalments. If a donation be paid in instalments, interest on the unpaid portion will be levied at the rate of 4½ per cent. per annum. The balance of any contribution due at an officer's death will be recovered rateably, without 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.

Other Funds.

General Rules.

557. (*a*) Deductions are made and subscriptions received under the following rules on account of the various funds specified below.

(*b*) The Treasury Officer is in no way concerned with the amount or rate of subscription. He will receive any amount tendered or deducted under the rules below.

558. A detailed list of the subscriptions realized in cash on behalf of each fund (and in Madras of all subscriptions whether realized 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 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 India) for final adjustment to credit of the fund account.

559. When a subscriber to any fund, whose subscriptions are realized by deduction from pay-bills, etc., is transferred to another district, the Treasury Officer of the district he is leaving should certify on his last pay certificate the fact that he is already subscribing to the fund.

559A. Subscribers to the Provident Funds, who are in foreign service, should subscribe on their "assumed" pay.

Bengal and Bombay Uncovenanted Service Family Pension Funds.

Article 560 (*a*), page 225—

Substitute the following :—

Page 225, Article 560 (*b*) (*iii*)—

Delete the words "the Great Trigonometrical Survey Department, the" from line 5 and insert the following in their place with a bracket at the end :—

"and the Civil and Military Accounts Departments)."

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Service Family Pension Fund.

(*b*) 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 by the Government of India in Imperial Departments (such as the Postal and Telegraph Departments, the Great Trigonometrical Survey Department, the Public Works Department, the Military Works Departments, the Great Trigonometrical Survey Department, the 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.

561. Subscriptions may be received both in cash and by deductions from pay-bills, but it is compulsory on subscribers admitted after 9th September 1879 to pay their subscriptions by deduction from their pay or pension bills.

Article 562, page 226—

Substitute the words "Accountant General, Bombay" *for* "Comptroller General" *in lines 1 and 2 and in the last line of this article.*

1st List—10-3-13.

received within three months from the commencement of the subscription, a report should be made to the Audit Officer, who will send it on to the Comptroller General, if necessary.

General Family Pension Fund.

563. Treasury Officers will receive any sums tendered in cash by subscribers to this Fund. Subscriptions are not ordinarily paid by deductions from pay bills, etc., but in a few cases they are so received:

Hindu Family Annuity Fund.

564. Subscriptions will be received by Treasury Officers under special instructions of the Accountant General, and under the conditions expressed in paragraphs 3, 5 and 6 of the terms offered by Government and accepted by the Directors, which are reprinted below. On receiving from the Directors a certified copy of the letter of application of an intending subscriber, the Accountant General, after seeing that it contains the acknowledgment demanded by paragraph 5 of the terms quoted below, will give authority to the Treasury Officer named to receive such contributions as the subscriber may tender in cash or by deduction from pay, if he be a Government servant and prefer to so make payment.

"3. The Government of India is, however, willing to receive the funds of the Hindu Family Annuity Fund in deposit, to authorise local treasuries to receive and account for subscriptions and donations to the Fund, and to grant simple interest, at the rate allowed on Savings Bank deposits, on the balances with the Government at credit of the Fund at the end of each month. Interest will be given from the beginning of the month on all sums received into public treasuries during the month by deductions from the pay of subscribers who, being Government servants, may desire to subscribe in this way; but interest on amount received otherwise will be calculated according to the ordinary Savings Banks rules."

* * * * * * * *

"5. The following paragraph should also be added to the letter of application in Form A :—

"In accordance with the condition upon which the Government of India allows certain facilities to the Fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the Fund, and is in no way responsible for its solvency.

"A certified copy of the letter of application containing this record must be forwarded to the Accountant General of the province in which the treasury is situate, where any subscriber desires to pay his subscriptions, before such subscriptions will be received on behalf of the Fund.

"6. Instructions will also be issued by the Government to all officers concerned, to have the following note printed upon all Government pay-bills and appended to all receipts given at any Government treasury and at the Bank of Bengal for money paid to such treasury or bank on account of the Fund :—

"NOTE.—The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, and is in no way responsible for its solvency."

Bengal Christian Family Pension Fund.

565. Subscriptions may be received under the same rules as apply to the Hindu Family Annuity Fund.

Post Office Insurance Fund.

565A. (*a*) Premia or subscriptions on account of the Fund are usually received by deduction from pay-bills, but in certain circumstances payment in cash is allowed. Premia or subscriptions realised in cash can be received and payments on account of the Fund can be made at Post Offices only.

(*b*) Deductions from pay-bills may be made only under instructions communicated to the insured person's superior officer by the audit officer of his department, who will similarly communicate any commutation by the insured person of his future subscriptions for a lump payment or surrender by him of his policy or contract. A superior officer will, therefore, allow no deductions on account of premia or subscriptions to be made from pay-bills except on account of those duly authorised to subscribe.

(*c*) Insured persons, 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.

Bengal and Madras Service Family Pension Fund.

565B. (*a*) The rules of this Fund were issued with Financial Department No. 271-P., dated 14th January 1904. The Fund is for the present under the management of the Comptroller of India Treasuries subject to the general control and supervision of the Comptroller General.

(*b*) Intending subscribers must, in the first instance, apply for admission to the Comptroller of India Treasuries, and the orders of that officer admitting a subscriber to the Fund will be communicated by him to the Audit Officer concerned, who will communicate the same to the Treasury Officer or other disbursing officer who is to receive the subscription.

(*c*) All men in the service of the Imperial and Provincial Governments in India between the ages of 18 and 70, whose services qualify for pension from the general revenues, are eligible as subscribers, with the following exceptions:—

(1) Officers of the Indian Civil Service and of the Army and officers and engineers of the Royal Indian Marine.

Alter the number of the present Article 565-E. to 565-F.

Insert the following as Article 565-E.:

National Health Insurance Contributions. 565-E. Under the provisions of the English National Health Insurance Act a contribution of 1½*d.* per week is recovered from all British soldiers serving in India, which, together with an equal sum payable by Government, should be expended in National Health Insurance Stamps. These shall be affixed to the Contribution Cards which will be sent to the Secretary of the National Insurance Commission, England, in due course by Heads of Departments under whom the soldiers may be employed.

(NOTE.—The term "British Soldier" includes Warrant and Non-Commissioned Officers and men employed ex-regimentally in Civil or Military Departments in India.)

In the case of a soldier whose salary is drawn by the head of the office in which he is serving, the latter will purchase National Health Insurance stamps from the Treasury not by actual cash payment but in the manner indicated below. He will make out a bill for the amount representing the Government Contributions, and present it at the Treasury simultaneously with the pay bill in which the soldier's salary is included. The recovery to be made from the salary and the Government Contribution will be the same in amount. The Treasury Officer, when passing the bills for payment, will issue stamps in lieu of cash both for the portion representing the recoveries and for the Government Contribution.

The bills for the Government Contribution should be conspicuously marked "Debitable to Army Estimates," as the debits will have to be passed on by the Civil Accounts Department for adjustment on the Military books.

Officers who are paid by cheques or bills direct at a treasury will make their own arrangments for purchasing the stamps, if necessary, through the heads of their Departments. In this case the Government Contribution will be drawn by a distinct entry in the salary bill, whether drawn by the officer himself or by the Executive Engineer, under paragraph 1191 of the Public Works Code, Vol. I.

The amount of the Government Contribution should be calculated as follows: 1½*d.* multiplied by the number of Mondays in each month, when pay is drawn for any portion of a week (commencing Monday) the Contribution from Government as well as from the soldier will be recovered in full. No contributions are payable for any week (commencing Monday) for which no pay is drawn.

The rate of Exchange for sales of National Health Insurance Stamps in Indian currency will be the official rate of 16*d.* per rupee.

NOTE.—The stamps referred to above are also sold for cash to the Masters of British vessels trading abroad and touching at Bombay, Karachi, Aden, Calcutta, and Rangoon.

Annexure A.

RULES REGULATING THE GENERAL PROVIDENT FUND.

Scope of Fund.

The fund will be a general fund open to all civil officers in permanent pensionable and non-pensionable posts in service which is superior within the meaning of Article 396 of the Civil Service Regulations; but it shall not be open to European members of the Indian Civil Service, subscribers to the State Railway Provident Fund, or any class of officers for whom a compulsory family pension fund has already been established.

NOTE 1.—Persons appointed on probation to substantive appointments are eligible to subscribe to the fund.

NOTE 2.—Section writers who are members of fixed establishments are eligible to join the fund, subscriptions being levied on their actual monthly earnings.

NOTE 3.—Patwaris, whether in inferior or superior service, in permanent employ are eligible to subscribe to the fund.

NOTE 4.—Patwaris, whether in superior or inferior service, in temporary employ and all officers in temporary superior service are, with the consent of the head of their office, eligible to subscribe to the fund; provided that they have been employed or, in the opinion of the head of their office, are likely to be employed for at least three years.

NOTE 5.—Civil officers holding permanent non-pensionable appointments are eligible to subscribe to the Fund.

Conditions of membership of new fund; closure of existing Provident Funds.

2. As regards officers in the service of Government at the date of the institution of the new fund:—

(*a*) Officers in whose case subscription to an existing service fund is optional, or who are not entitled to subscribe to such a fund, will be permitted to join the new fund as optional subscribers at any time.

(*b*) Officers in whose case subscription to an existing fund is compulsory will be permitted to join the new fund as compulsory subscribers at any time within four years after its institution.

(*c*) When subscribers to an existing fund join the new fund, their accounts with the existing fund, including any liability for the refund of advances, will be transferred to the new fund.

(*d*) Officers who join the new fund, whether as compulsory or as optional subscribers, will cease to be eligible to subscribe to any existing provident fund, with effect from the date of joining the fund.

(*e*) The rules applicable to subscribers to existing funds who do not exercise the option of joining the new fund will remain unchanged, but all existing funds will be closed to new subscribers with effect from the date of the institution of the new fund.

3. As regards officers entering the service of Government after the institution of the new fund:—

(*a*) Subscription to the new fund will be compulsory in the case of all Europeans and Eurasians in permanent employ on attaining a substantive pay of ₹100 a month or more.

(*b*) All other officers eligible to join the fund will be admitted as optional subscribers.

(*c*) The existing service funds specified below will be absolutely closed to future entrants into Government service, namely, the Civil Engineers' Provident Fund and the Provident Funds of the Finance, Police, Geological Survey, Opium, Northern India Salt Revenue, Forest and Civil Veterinary Departments.

4. If an officer, who is entitled to subscribe to the new fund, is on foreign service, he shall be subject to these rules, except where otherwise stated, in the same manner as if he were not so transferred.

5. In the case of all officers the privilege of optional subscription will lapse if subscriptions are discontinued (otherwise than on leave) more than three times. In the event of such a lapse of subscription no right to withdrawal of the sum at credit of the subscriber will be recognised other than is provided for in rule 10.

Rate of interest.

6. Compound interest at 4 per cent. will be allowed on subscriptions; but Government reserve the right to reduce this rate at any time for officers who become subscribers to the fund after Government have announced their intention of reducing the rate.

NOTE.—If a subscriber dies, interest will be allowed on the amount at his credit in the fund up to the end of the month in which his death occurs, whether that amount is withdrawn before or after the end of that month. When a subscriber, being in permanent Government service, retires, interest will be allowed up to the end of the month immediately preceding that in which he quits the service. If a subscriber holding a temporary post exercises, on the termination of his appointment, the option, allowed by rule 10 (1), of leaving in the fund the amount accumulated to his credit, interest will be allowed on that amount for not more than a year after the termination of employment. If the depositor subsequently obtains re-employment under Government, deposits not withdrawn will commence again to bear interest from the date on which subscriptions are renewed.

Rate of subscriptions.

7. The monthly subscription must not be less than $6\frac{1}{4}$ per cent. and not more than $12\frac{1}{2}$ per cent. on the salary of each subscriber for the month; and as between these two limits, must be at the rate of either $1\frac{1}{4}$, $1\frac{1}{2}$ or $1\frac{3}{4}$ annas in the rupee. If the officer is on foreign service, the subscription will be calculated on his assumed pay.

A subscriber may alter his rate of subscription with effect from the beginning of any financial year, by giving notice before the end of the preceding year.

In the case of an officer on a permanent establishment, who is detached on temporary duty under Article 376 of the Civil Service Regulations, subscription should be calculated on the salary actually drawn by him in his temporary appointment.

Similarly, in the case of an officer on deputation, subscription should be calculated on salary *plus* his deputation allowance.

Subscription during leave.

8. Subscriptions on leave of any kind will be optional. Subject to the limits of $6\frac{1}{4}$ and $12\frac{1}{2}$ per cent. they will be calculated on the allowances admissible during leave.

An officer on reinstatement after a period passed under suspension may be allowed the option of subscribing for that period. In the case of an officer who exercises the option of subscribing to the fund during leave without allowances, or on reinstatement after a period passed under suspension without allowances, it is left to the discretion of the Account officer to determine, in each case, the amount on which subscription should be paid, the general principle to be observed being that the subscription should be calculated on half the salary last drawn by the officer before he proceeded on leave without allowances, or was placed under suspension without allowances.

Realization of subscriptions.

9. Subscriptions will be recovered by deduction from pay bills, but they may be made by remittance in cash to the Audit Office when an officer is in foreign service, or is on leave and draws his leave allowances from a Colonial Treasury.

When a subscriber draws his leave allowances from the Home Treasury of the Government of India, his subscriptions may be paid by deductions from leave allowances, the remittances to India being effected by means of the remittance account between England and India, and the credit to the officer's account in the fund in respect of such remittances being given at the rate of fifteen rupees to the pound.

An officer who desires to subscribe during leave must notify his intention beforehand in order to allow of the deductions from his leave allowances being noted in his leave and pay certificate. He will not be permitted to discontinue subscribing during leave.

An officer, who fails to notify his intention to continue to subscribe when proceeding on leave, can subsequently pay his subscription in cash.

Withdrawals on retirement or death.

10. (1) Subject to the provisions of this rule, the sum which accumulates to the credit of an officer in permanent employ will, when he quits the service, become his absolute property and be handed over to him unconditionally. An officer holding a temporary post may, on the

termination of his appointment, either withdraw the amount standing at his credit or leave it in the fund. Any sum so left in the fund may be withdrawn at any time after the cessation of service.

(2) In the event of an officer's death before retirement, or after retirement, but before the money has been handed over,—

(*a*) it will be divided between his widow or widows and children in accordance with any request that he may have submitted, in the prescribed form, which request must state the person to whom sums intended for the benefit of minors are to be paid; or it will be handed to such trustees as the subscriber may appoint by will to administer, for the benefit of his widow or widows and children, the funds standing at his credit at the time of his death;

(*b*) failing such a request, it will be divided in equal shares between his widow or widows and children, to the exclusion of adult sons and of married daughters whose husbands are alive; any sum due to a minor being paid to the minor's legal guardian to be used for the minor's benefit, or, failing a legal guardian, to any person who, in the opinion of the officer whose duty it is to make payment, is entitled to receive it on the minor's behalf;

(*c*) failing a widow and children entitled to participate under (*b*) it will be distributed among other persons in accordance with any request submitted by the subscriber in the prescribed form; and

(*d*) if no such request has been submitted, it will be paid to the legal representative of the estate, as determined by a Civil Court having competence to pass orders in this respect: Provided that, if the sum remaining at the credit of the depositor does not exceed R500, it may be paid to such person or persons as the officer making the payment considers to be entitled thereto.

NOTE 1.—A husband may be permitted to make a special application for the exclusion of his wife from the benefits of the Fund, if she has been judicially separated from him. In the absence of such an application the widow should be treated like an ordinary widow and the sum at the credit of her husband should be divided in accordance with the provisions of rule 10 (2) (*b*).

NOTE 2.—In all cases where a request is submitted under clause (*c*) above, the subscriber should be called upon to state whether he has a wife or children, and if it happens that he has a wife (not separated) or children, a request under clause (*c*) should not be entertained.

(3) Government will not be bound by, or recognise, any assignment or encumbrance executed or attempted to be created by any officer during his service, but will recognize to the extent shown in clause (1) (*a*) above any arrangement which a subscriber may make for the disposal by will of the funds standing at his credit.

(4) The sum at credit of the officer is not liable to forfeiture on dismissal or on conviction by a Criminal Court except for an offence for which the penalty of forfeiture of the whole of the offender's property is prescribed by law.

(5) Ordinarily, officers should make their own arrangements at retirement to draw in India the sum at their credit in the General Provident Fund. In the case, however, of depositors who retire in England, the Account officers of the fund shall, on receiving due intimation, purchase [illegible] for remittance

Page 233. General Provident Fund Rule 11, Note 2—

Add the following in the list of officers under this Note.

(3) The Controller of Patents and Designs.

3rd List—30-9-13.

service or dies. But when the pecuniary circumstances of a subscriber are such that the indulgence is absolutely necessary, a temporary advance not ordinarily exceeding three months' pay may be allowed from the sum at his credit at the discretion of the sanctioning authority, who shall be—

(*i*) the Local Government, for gazetted officers;

(*ii*) the head of the Department, for non-gazetted officers in receipt of ₹100 *per mensem* or over;

(*iii*) the head of the office, for other officers.

NOTE.—The following officers exercise the powers of a Local Government under clause (*i*) above :—

(1) Heads of the several Departments of the Government of India.
(2) The Comptroller and Auditor General.
(3) The Director General of Posts and Telegraphs.
(4) The Sanitary Commissioner with the Government of India.
(5) The Director General of Archæology in India.
(6) The Surveyor General of India.
(7) The Inspector General of Forests to the Government of India.
(8) The Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
(9) The Director General of Observatories.
(10) The Director of Botanical Survey of India.
(11) Managers of State Railways.

NOTE 2.—The following officers exercise the powers of the head of a Department under clause (*ii*) above :—

(1) Postmasters General.
(2) Directors of Circles, Telegraph Department.

The following may be recognized as legitimate occasions for advances :—

(*a*) to pay expenses incurred in connection with the illness of a subscriber or a member of his family;

(*b*) to pay for the passage of any member of a subscriber's family coming from beyond the sea to join him, or requiring to make a journey beyond the sea from some urgent cause;

(*c*) to pay expenses in connection with marriages, funerals, or ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred.

Page 234, Chapter 28, Annexure A, General Provident Fund Rules—

Rule 12.—Insert the following as Note 1 under Rule 12 (II), numbering the present note as Note 2 :—

NOTE 1.—A guarantee policy which ensures the payment of the sum assured in the event of the policy-holder being retired by the Medical Board may be accepted for the purposes of these rules.

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recovery will be made from an officer while he is on leave of any kind. Recovery may also be postponed while an advance of pay granted to him on transfer is being recovered. The instalments will be paid by compulsory deductions from salary, and will be in addition to the usual subscription.

NOTE.—Recovery on account of an advance to a subscriber from the General Provident Fund may be postponed while an advance of pay on transfer or an advance under Article 64 (*a*) of the Civil Service Regulations is being recovered.

Substitution of other forms of life insurance for subscription to the fund.

12. Subscriptions to a recognized family pension fund or payments towards a policy of insurance may be substituted for subscriptions to the General Provident Fund at the option of subscribers, subject to the following conditions:—

(*i*) If the subscriptions or payments to be so substituted shall be of less amount than the minimum subscription under rule 7 of these rules, *viz.*, $6\frac{1}{4}$ per cent. per month of the officer's monthly salary, the deficiency shall be paid by the officer as a subscription to the General Provident Fund.

(*ii*) An insurance policy must be on the officer's own life, in which case it is immaterial what form the policy takes, *i.e.*, it may be a life or an endowment or double endowment policy, but it must be such as is legally assignable to Government.

NOTE.—If a policy of insurance is effected by a married man on his own life for the benefit of a sole beneficiary specifically named therein, a formal assignment by both the insured and the sole beneficiary is permissible. An assignment of a policy effected by a married man on his own life for the benefit of more than one beneficiary whether existent or not at the date of the policy is not, in view of the attendant legal difficulties, permissible under this rule.

(*iii*) Government will not make any payments on behalf of officers to insurance companies, nor will they take steps to keep the policy alive. If an officer records on his salary bill that he is making payments to an insurance company or to a pension fund of not less amount than $6\frac{1}{4}$ per cent. of his salary, the Account officer will content himself by demanding periodically to see the receipts or certified copies of the receipts showing that such payments have been made. Failing such receipts he will make the necessary deduction from the officer's salary and place it to his credit in the Provident Fund. Should officers prefer to do so, they

may make the usual deduction from their pay bills for credit to the Provident Fund and arrange with the Account officer to draw from the fund, at stated intervals, the sums

Page 235—

Add to condition (IV) of Rule 12 (General Provident Fund) at the end :—

Page 235, Chapter 28, Annexure A, General Provident Fund Rules—

Rule 12 (vii).—Substitute the words "three months" *for the words* "one month" *wherever they occur in this rule.*

1st List—10-3-13.

credit in the fund at 4 per cent. compound interest.

(*b*) The sum which accumulates to the credit of the officer will be dealt with (on his quitting the service or in the event of his death before retirement) in accordance with rule 10 (1).

(*vi*) In the event of an officer's interest in a recognized Family Pension Fund, any subscriptions to which shall have been substituted under sub-rule (*i*) for his subscriptions to the General Provident Fund, ceasing from any cause whatever, or of a policy of assurance, any payments for premia on which shall have been so substituted or withdrawn under sub-rule (*iv*) from sums already at credit of such officer in the General Provident Fund, being allowed to lapse or being assigned, charged, or encumbered (except in favour of Government as hereinafter mentioned), the amounts of the payments or subscriptions so substituted or withdrawn, as the case may be, shall be paid or repaid, as the case may be, by such officer to the Account officer and may in default be deducted from such officer's salary.

(*vii*) A policy, the payment or payments for any premia on which shall under this rule be substituted for subscriptions to the fund or withdrawn from the sums at credit of a subscriber for the same purpose and which has not already been assigned to the Secretary of State for India in Council and delivered to the Account officer under this rule, shall, within one month of such payment or withdrawal, be so assigned and delivered as security for the payment contingently of the sum which in the event of lapse of the policy or any assignment, charge or encumbrance thereof or thereon will under the last preceding sub-rule become payable by the subscriber to the fund. No payment so made by a subscriber shall be considered as in substitution for any subscription by him to the fund unless and until the life policy shall have been so assigned, and in default of such assignment *within one month* after such payment or

withdrawal, as the case may be, the amount so paid or withdrawn, as the case may be, shall forthwith be paid

Page 237, Annexure A, Chapter 28, General Provident Fund Rules—

Rule 16.—Substitute the following for the last sentence of this rule :—

It will be added to the principal at the end of the year except when the account is to be finally closed.

1st List—10-3-13.

State for India in Council the within policy of assurance as security for payment of all sums which under rule 12 of the rules of the General Provident Fund I may hereafter become liable to pay to that fund."

A re-assignment to the officer shall be executed and the policy handed back to him unconditionally on his quitting the service. In the event of his death before quitting the service or after retirement but before a re-assignment has been made, such re-assignment shall be executed in favour of and the policy handed to the person or persons entitled to receive it in consequence of his death.

Reservation of power to Government to alter rules.

13. The Government reserve to themselves the power to amend or alter the rules as may be required.

Procedure.

Administration of the fund.

14. The deposits received under the foregoing rules will be credited on the books of the Government to an account named "General Provident Fund." The general administration of the fund will rest with the Government of India in the Finance Department. The Account officers for the various Departments will generally be the local Accountant General, Comptroller, Examiner or Controller of Accounts, as the case may be, who audits the pay bill of the officers and men subscribing to the fund.

The following are exceptions to the above general rule:—

(1) The Accountant General, Post Office and Telegraphs, will be the Account officer for all officers and employés of the Post Office and the Telegraph Department.

(2) The Comptroller, India Treasuries, will be the Account officer for all officers of—

(*a*) the Imperial Customs Service,

(*b*) the Indian Finance Department,

(*c*) the Archæological Surveys, except in Burma, where the local Accountant General will be the Account officer,

(*d*) the Imperial branch of the Civil Veterinary Department,

(*e*) the Imperial branch of the Agricultural Department, and

(*f*) the Imperial branch of the Forest Department, except in the case of Forest officers serving in the Madras and Bombay Presidencies, where the local Accountants General will keep the accounts of officers belonging to the Imperial as well as of those belonging to the Provincial branch of the service.

In the case of officers on foreign service the Account officer who watches the recovery of pension contribution under Article 772, Civil Service Regulations, will be the Account officer for the purpose of the fund.

15. A depositor must, when paying his subscription, whether his subscriptions to the fund are recovered by deduction from bills or paid in cash, specify the number of his account which will be communicated to him by the Account officer concerned.

16. Interest under rule 6 will be allowed for each calendar month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month. It will be calculated monthly, but will not be added to principal until the end of the official year except when the account is to be finally closed.

Yearly advice to depositors.

17. As soon as possible after the close of each year, each depositor will receive a statement of his account with interest made up to 31st March. Depositors are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the officer rendering the account within one month from the date of their receipt, Government will not be responsible for any sums not included in the account.

18. Any depositor may, once in the official year, but not oftener, receive, on application to the Account officer concerned, a copy of his account for the last official year and for so many months of the current year as may have been posted and agreed.

19. When under rule 12 of these rules a subscriber pays from the sum at his credit in the Provident Fund premia upon a policy of insurance or subscriptions to a recognized pension fund, the Account officer shall indicate the exact account procedure to be followed.

20. The Account officer concerned will endeavour to secure by the issue of reminders that all depositors shall submit in the prescribed form the "request" provided for in rule 10 (1) (*a*) of the rules. Each depositor should be invited to revise this declaration at least once a year. All such declarations still in force should be carefully recorded.

G. P. F. No. 9.

Depositor No.

The General Provident Fund.

Form of Declaration.

(*For** *depositor.*)

I hereby declare that in the event of my death the following persons shall be entitled to receive payment of the amount to my deposit in the General Provident Fund in the proportions noted against their names and I make this my will so far as regards such deposit.

* I also request that the amount payable as above to the minors be paid to the person named below.

Name and address of the nominee.	Relationship with the subscriber.	Whether major or minor. If minor state age.	Share of the deposit payable.	Name and address of the person to whom share is to be paid on behalf of minor.	Sex and parentage of person referred to in previous column.

Signature_____

Two witnesses to signature_____

_____

* Here state married or unmarried.

Chapter 29.—Coin.

Kinds of Coin	566	*Disposal*	*588*
Exchange of Small Coin	569	*Remittances from Railways to the Mint*	*590A*
Coins under the Native Coinage Act	572A	*Rupee Census*	*591*
Conditions of Currency	*573*	Uncurrent Copper Coin	592
Persons authorised to cut, etc.	*575*	Foreign Coin	597
Counterfeit Coin	*579*	Small Coin Depôts	599
Diminished and Defaced Coin	*582*	Storage of Coin	603
Coin called in by Proclamation	*586*	Annual Estimate	605
Defective Silver Coin	*587*		
Returns	*587A*		

Article 566A, Rule 1, page 239—

Read in continuation :—

Such coins (chief among which are the coins known as 'Furrukhabad' and 'Murshidabad' rupees will be received at Treasuries at the following rates:—

(1) at 8 annas a tola, for each tender of 500 coins or less; and

(2) for amounts in excess of this number, at bullion value calculated at the market rate of silver of the day, to be ascertained from the Comptroller General.

1st List—10-3-13.

The rupee and half-rupee are legal tender to any amount and the quarter-rupee and eighth-rupee for any sum not exceeding one rupee, provided they satisfy the conditions of currency laid down in the Act. The nickel and bronze coins are legal tender for any sum not exceeding one rupee.

566A. All silver coins coined and issued under Acts XVII of 1835, XXI of 1838, XIII of 1862 and XXIII of 1870 and declared by those Acts to be legal tender are still legal tender under the new Coinage Act, provided they satisfy the conditions of currency laid down in that Act. All copper coin, including double pice, coined and issued under Acts XXI of 1835, XXII of 1844, XIII of 1862 and XXIII of 1870 and declared by those Acts to be legal tender, are still legal tender under the new Act for any sum not exceeding one rupee.

1. Silver coins issued before 1st September 1835—that is to say, all silver coins issued by the East India Company bearing merely inscriptions in native character—have been called in by Financial Notification No. 2466 (*Gazette of India*, 8th December 1877), with effect from the 1st June 1878, on and after which date they ceased to be legal tender the only silver coins which remain so being those which bear as device the head of the reigning sovereign (King William IV, or Queen or Empress Victoria).

2. Authorities in British India adjoining Native States should be observant of the importation and circulation in their districts of the currencies of those States which have not been coined under the Native Coinage Act, IX of 1876, and should report to Government any indications of renewed importation. When such foreign coin is believed to be in circulation, the public should be warned that it is not recognised by Government and will not be accepted at post offices, treasuries, railway stations or by local bodies.

567. Gold coins, whether coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a proclamation of

His Majesty as a branch of His Majesty's Royal Mint, are also legal tender under Act III of 1906 at the rate of R15 per sovereign, provided they satisfy the conditions of currency.

These coins are:—The sovereign and the half-sovereign. They should be received at all treasuries in British India and its dependencies in payment to Government on any account, provided they satisfy the conditions of currency. Any treasury having a stock of sovereigns may issue them to anyone who asks for them in exchange for rupee, or in payment of claims against Government.

1. The conditions of currency are (1) that the coins have not been called in by any proclamation under the English Coinage Act of 1870, or (2) that they have not lost weight, so as to be of less weight than that for the time being prescribed as the least current weight.

2. The gold coins mentioned in this rule have not been called in by proclamation and the least current weights for sovereigns and half-sovereigns are 122·5 and 61·125 grains respectively. Minimum weights for testing these are obtainable from the Calcutta Mint on applicaion to the local Accountant General.

3. Sovereigns and half-sovereigns, even though below the least weights mentioned in Note 2. will be received at Government treasuries at the following rates, *viz.* :—

(1) When such coins have not been reduced by more than 3 grains below standard weight, *i.e.*, are not less in weight than grains 120·27447 and 58·63723 respectively (the standard weight being 123·27447 and 61·63723 grains respectively)—at their face value.

(2) When such coins are of less weight than 120·27447 and 58·63723 grains respectively—at their bullion value by weight.

Provided that such coins have not been illegally dealt with, *i.e.*, have not been impaired, diminished or lightened otherwise than by fair wear and tear, or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened. Coins below the least weights received under this Note should not however be re-issued to the public, but should be remitted to central treasuries or to the Mint from time to time under orders of the Accountant General. Coins which are of less weight than 120·27447 and 58·63723 grains will be paid for at the rate of 8·2183 grains or ·045657 tola for one rupee. Minimum weights for 120·27447 and 58·63723 grains are obtainable from the Calcutta Mint on application to the local Accountant General.

4. Sovereigns and half-sovereigns to which solder or other metal has been attached will also be accepted at Government treasuries, but in determining their weight, the weight of such solder or other metal should not be taken into account. If after removal of the solder the coins do not weigh less than 120·27477 and 58·63723 grains, they will be accepted at their face value; otherwise they will be paid for at the rate of 8·2183 grains or ·045657 tola for one rupee.

567A. On the first working day of each month a statement in Form 73 must be sent by every Treasury Officer to the Accountant General showing the receipts and issues of gold in the treasury during the month (including receipts by weight), and the opening and closing balances which must agree with those reported in the Cash Balance Report. Similar statements in the same form, giving the necessary information for the periods ending the 7th, 15th, 22nd and last day of each month, should also be sent to the Accountant General on the first working day after the close of the periods to which the statements relate.

568. Copper, bronze, nickel and small silver coin will be received in payments to Government to any amount, although they are legal tender only for a sum not exceeding one rupee.

NOTE.—Treasury Officers should also exchange worn small silver coins presented by Government officers for that purpose, provided that such exchange causes no inconvenience to the treasury and that the coins have not been fraudulently defaced or have not lost more than 25 per cent. in weight.

Exchange of Small Coin.

569. Bronze and copper, nickel and small silver coins should be issued freely to persons wishing for them, either in payment of claims against Government or in exchange for rupees or sovereigns or for currency notes which the treasury may be cashing. There should be no objection to issuing such coins so long as there are any in stock and a further supply should be asked for as soon as it is required.

NOTE 1.—Care is also to be taken to let it be openly known that all small coins are obtainable both at the district and sub-treasuries, without obstacle and without charge for exchange, and to secure that they really are so obtainable.

NOTE 2.—Copper coin of British mintage is supplied to Native States under Financial Department No. 4791, dated 7th November 1882. The issues are made under special order of the Comptroller General, the Native State paying full nominal value and the Government of India paying cost of carriage (whether defrayed by it or by the Native State) to the place where the coin is required for issue. The coinage of pure copper having been stopped under Act III of 1906, this supply will in future be made in bronze or copper or partly in bronze and partly in copper as convenient. Nickel coins are also supplied to Native States on the same terms as bronze.

NOTE 3.—Supplies of small silver coin should ordinarily be made to Native States from the nearest Provincial capital or Presidency town, and the actual cost of such remittances charged to the States. When a supply has to be made from elsewhere, the charge should be limited to the cost of remittance from the nearest Provincial capital or Presidency town. The incidence of the cost of remittances to the Alwar State is regulated by special orders.

570. (*a*) The Government of India have also directed the free issue of silver in exchange for legal-tender copper, bronze or nickel coin in parcels of the value of not less than two rupees at every treasury, sub-treasury and currency office throughout British India, and also at the Presidency Banks and their branches.

(*b*) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply silver on the spot in exchange for the legal-tender copper, bronze or nickel coin which may be collected by the purveyors or foremen at such assemblages.

NOTE.—Legal-tender copper, bronze or nickel coin received by the Banks under these orders will be subject to the operation of the tenth and eleventh clauses of the Agreement with the Bank of Bengal and the eleventh and twelfth clauses of the Agreements with the Banks of Madras and Bombay; and the Comptroller General or Accountant General, as the case may be, will, under the sixth clause of the Agreement with the Bank of Bengal, the eighth clause of the Agreement with the Bank of Bombay and the seventh clause of the Agreement with the Bank of Madras, pass bills for the cost of remitting elsewhere surplus legal-tender copper, bronze and nickel coin which may accumulate in any Bank or Branch Bank.

571. The object of the orders in the last rule is to prevent legal-tender copper, bronze and nickel coin from circulating at a discount; it is believed that if they are carefully obeyed, such a state of things can never occur. If nevertheless legal-tender copper, bronze or nickel coin does at any time, or anywhere, circulate at a discount or at a premium, the circumstances should be immediately reported to the Local Government and by the Local Government to the Government of India, with full explanation of the supposed causes of it and of the measures taken to remedy it.

572. Care must be taken not to receive, whether under these orders or otherwise, at any treasury, sub-treasury, or currency office, any copper, bronze or nickel coin that is not a legal tender under the Indian Coinage Act, 1906.

NOTE.—Copper coin bearing the device of a pair of scales, or any coin which may have been ordered to be withdrawn from circulation may, however, be received.

Coins under the Native Coinage Act.

572A. Under the Native Coinage Act (Act IX of 1876) the Government Mints may coin money for Native States, such coin being identical in weight and fineness with British Indian coin and being legal tender in British India. The two Native States of Alwar and Bikaner have accordingly ceased minting for themselves both silver and copper coin, and are supplied with coin minted for them under the Act by the Government of India. These coins were declared legal tender in British India by Government of India, Foreign Department, Notifications Nos. 557-F. and 1984-I., dated 9th November 1877 and 6th June 1893, respectively. The Native States of Dhar and Dewas have also ceased to mint copper coin only, and are supplied with bronze (formerly copper coins) struck under the Act at the Government Mints. These coins were also declared to be legal tender by the Government of India, Foreign Department, Notifications No. 171-I., dated 13th January 1888, and Nos. 1194-I. and 1198-I., dated 18th March 1889. The Native State of Sailana has undertaken to abstain from bronze or copper coinage under certain conditions and is supplied with bronze coins struck under the Act by the Government of India. They were declared to be legal tender in Government of India, Foreign Department, Notification No. 4366-I.A., dated 17th December 1908.

Uncurrent Silver Coin.

Conditions of Currency of Silver Coin.

573. Section 12 of Act III of 1906 provides that—

(1) The rupee and half-rupee shall be a legal tender in payment or on account: provided that the coin—

(*a*) has not lost in weight so as to be more than two per cent. below standard weight; and

(*b*) has not been defaced.

(2) The quarter-rupee and eighth-rupee shall be a legal tender in payment or on account for any sum not exceeding one rupee: provided that the coin—

(*a*) has not lost in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear; and

(*b*) has not been defaced.

NOTE 1.—Defacement includes clipping, filing, stamping or such other alteration of the surface or shape of a coin as is readily distinguishable from the effects of reasonable wear.

NOTE 2.—The limit of reasonable wear in the case of the quarter and the eighth-rupee has been prescribed by the Government of India as 12½ per cent. below standard weight.

574. The rules regarding the currency of coin and the treatment of uncurrent coin apply to all silver coin of the same weight and value as British Indian currency coined under the Native Coinage Act, IX of 1876, on behalf of Native States. Rupees and half-rupees of the coinage of 1835 and 1840 which are legal tender should be received by Treasury Officers at their full value. They should not, however, be re-issued, but kept apart from the ordinary cash balances and shown separately in the monthly cash balance reports. They should not be mixed with coins of other years which may have been withdrawn from circulation.

Persons authorised to cut or break silver coin.

575. (*a*) Section 16 of Act III of 1906 provides that when any silver coin which has been coined and issued under the authority of the Governor General in Council is tendered to any person authorised by the Governor General in Council or by the Local Government to act under that section and such person has reason to believe that the coin—

(*i*) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, or

(*ii*) has been defaced,

he shall, by himself or another, cut or break the coin.

(*b*) Section 20 of Act III of 1906 similarly provides that when any silver coin purporting to be coined or issued under the authority of the Governor General in Council is tendered to any person authorised by the Governor General in Council or by the Local Government to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

NOTE.—A loss of 6¼ per cent. below standard weight in the case of the rupee and of 12½ per cent. in the case of the half, quarter and eighth-rupee has been prescribed by the Government of India as the limit of reasonable wear.

576. (*a*) The undermentioned persons have been authorised by the Governor General in Council to cut or break diminished, defaced and counterfeit silver coin under sections 16 and 20 of the Act:—

(1) Every officer in charge of a district treasury, a sub-treasury or a military treasure chest.

(2) Every Commissioner, Deputy Commissioner and Assistant Commissioner of the Department of Paper Currency.

(3) The Mint Masters, Calcutta and Bombay.

(4) The Collectors of Customs at Calcutta, Bombay, Madras, Rangoon, Chittagong and Karachi.

(5) The Judges of the Courts of Small Causes at Calcutta, Sealdah and Rangoon.

(6) The Registrar, Chief Court, Rangoon.

(7) The Secretary and Treasurer of each of the Presidency Banks and every Agent in charge of a branch of any of the said Banks.

(8) The Chairman and Vice-Chairman of the Commissioners for the Port of Calcutta, of the Commissioners for the Port of Rangoon, of the Commissioners for the Port of Chittagong and of the Trustees of the Port of Karachi; the Chairman of the Trustees of the Port of Bombay, and of the Trustees of the Port of Madras; and the Port Engineer of the Port of Chittagong.

(9) The Chairman, Vice-Chairman, Deputy Chairman and Secretary of the Municipal Corporation of Calcutta; the Municipal Commissioner and Deputy Municipal Commissioner for the City of Bombay and the Secretary of the Municipal Corporation of the City of Bombay; the President of the Municipal Corporation of Madras; and the President, Vice-President and the Secretary of the Rangoon Municipality and of the Mandalay Municipality.

NOTE.—The Customs Manager at Castle Rock, Bombay, and the Chief Account Officer of Customs, Salt and Opium, Bombay, have been authorised by the Local Government to cut or break diminished, defaced and counterfeit silver coins, under sections 16 and 20 of the Coinage Act.

(*b*) The undermentioned persons have been authorised by the Governor General in Council to cut or break counterfeit silver coin only under section 20 of the Act:—

The Manager, Agent, Secretary or other principal officer of the several offices and agencies (if any) of each of the following Banks and Firms, *viz.*:—

Banks.—Allahabad Bank; Alliance Bank of Simla; Bank of Burma; Bank of Rangoon; Bank of Upper India; Benares Bank; Chartered Bank of India, Australia and China; Commercial Bank of India; Delhi and London Bank; Deutsche-Asiatische Bank; Hongkong and Shanghai Banking Corporation; Mercantile Bank of India; National Bank of India; Native Commercial Bank; People's Banking and Commercial Association; Punjab Banking Company; Russo-Chinese Bank; Indian Specie Bank, Limited.

Bankers.—Raja Gokuldas Gopaldas, Jubbulpore; Ramdayal Gourdhan Dass, Lahore; Seth Bikchand. Rai Bahadur, Quetta; Seth Soraj Bhan, Treasurer, Agra; Seth Keshowdass Naraindass, Quetta; Seth Poonam Chand Deepchand, Indore; Seth Ramsukh Sadasukh, Indore; Seth Sobhagmal Dhadda, Rai Bahadur, Ajmer.

Firms.—Messrs. A. and J. Main & Co., Calcutta; The Arracan Company, Rangoon; Messrs. Balthazar and Son, Rangoon; Messrs. Barnett Brothers, Rangoon; Messrs. Best & Co., Madras; Messrs. Birkmyre Brothers, Calcutta; The Bombay-Burma Trading Company, Rangoon; Messrs. Bulloch Brothers & Co., Chittagong; Messrs. Clements, Robson & Co., Amritsar; Messrs. Cooper, Allen & Co., Cawnpore; Messrs. Cox & Co., Bombay; Messrs. David Sassoon & Co., Mooltan; Messrs. Devi Sahai Chamba Mall, Amritsar; Messrs. Dwarka Das Sewjee & Co., Calcutta; The Elgin Mills Company, Cawnpore; Messrs. Finlay, Fleming & Co., Rangoon; Messrs. Finlay, Muir & Co., Chittagong; Messrs. Forbes, Forbes, Campbell & Co., Calcutta and Bombay; Messrs. Gangadas Maloo & Co., Indore; Messrs. Gillanders, Arbuthnot & Co., Rangoon; Messrs. Incharam & Co., Sialkot; Messrs. J. F. Graham & Co., Rangoon; Messrs. Joseph Heap & Sons, Rangoon; Messrs. Jules, Karpeles & Co., Calcutta; Messrs. J. W. Darwood & Co., Rangoon; Messrs. King, King & Co., Bombay; Messrs. Kruger & Co., Rangoon; Messrs. Mohr Brothers & Co., Rangoon; Messrs. Morrison, Dawn & Co., Rangoon; The Muir Mills Company, Cawnpore; Messrs. Murray & Co., Lucknow; New Egerton Woollen Mills Company, Dharwall; The North-West Tannery Company, Cawnpore; Messrs. Parry & Co., Madras; The Planter's Stores and Agency Company, Chittagong; The Ruby Mines Company, Limited, Mogok; Messrs. Thomas Cook & Son, Calcutta, Bombay and Rangoon; Messrs. Turner, Morrison & Co., Chittagong; Messrs. Volkart Brothers, Bombay; Messrs. Walker & Co., Madras; The Woollen Mills Company, Cawnpore.

(*c*) The undermentioned persons have been authorised by Local Governments to cut or break counterfeit coins under section 20 of the Act:—

The Manager, Agent, Secretary or other principal officer of—

The Netherlands Trading Society, Rangoon, (Netherlands Handle Mooto Chappy); the several offices in the Bombay Presidency of the Bombay Merchants' Bank, Ltd., the Calcutta and Rangoon Branches of the same Bank, the Chief Presidency Magistrate, Calcutta.

577. It has been found that in some treasuries coins are constantly cut or broken while in the neighbouring treasuries few or none are so

Page 244, Article 576— solely or

Substitute the following for clauses (b) and (c) of this article:—

(*b*) The persons mentioned in Annexure A and B, to this Chapter have been authorised by the Government of India and Local Governments respectively to cut or break counterfeit silver coins only under section 20 of the Act.

particular coin. Such [illegible] the pieces are wholly separated. Care should however be taken [illegible] destruction is complete. *2nd List—1-6-13.*

Detailed rules about acceptance of Silver Coin.

(*a*) *Counterfeit Coin.*

579. Any person authorised to cut or break counterfeit silver coin may at his discretion either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking, or receive and pay for the coin according to the value of the silver bullion contained in it.

580. When it can be done with the consent of the tenderer, counterfeit coins tendered to Treasury Officers and others authorised to cut or break them, should be sent to the Mint at Calcutta or Bombay. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date whereby it may be traced with certainty in the event of any correspondence. If the tenderer, however, does not consent to the counterfeit coin being sent to the Mint, unless the broken pieces are afterwards returned to him, the coin should not be sent at all. It is however open to any authorised officer to whom such a coin is tendered, in cases when the tenderer is otherwise unwilling to part with it, to purchase it from him at a suitable price, not in any case exceeding its nominal value, charging its cost to Government. This course should only be followed when from the excellence of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen, in which case the officer purchasing the same should, when forwarding it to the Mint, state at the same time the grounds upon which its purchase was considered desirable.

580A. Under orders issued by the High Courts for the disposal of coins received in the course of criminal investigations, Judicial Officers may send counterfeit coins to treasuries and sub-treasuries for remittance to the Mints. With these coins a short description of the case should be furnished and any implements such as dies, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by the Treasury Officers, etc., under Article 580, and each remittance by a Judicial Officer should be

put into a separate wrapper with details of the source of receipt of the coins and other particulars.

580B. All counterfeit coins sent to the Mints for examination under existing orders should be sent through the Local Government, the Inspector General of Police, the Deputy Inspector General of Police in charge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the Local Government may designate, or the Inspector General of Police of the province as the Local Government may direct. Where there are two or more specimens of a coin of the same die or of similar moulds, the Local Government or Inspector General of Police may keep one, informing the Mint Master of the fact.

581. Counterfeit coins found in a remittance should be broken and returned to the remitter, though, in the case of a remittance to a Bank unaccompanied by a potdar, the Bank might agree to realise the value of the metal and credit the remitting treasury.

NOTE.—In the case of remittances to the Mints unaccompanied by potdars, the counterfeit coins are not sent back to the remitting treasury except on a special application for their return which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins must be borne by the Treasurer of the remitting treasury.

(b) Diminished and Defaced Coin.

582. When a rupee or half-rupee, which has been diminished in weight so as to be more than 2 per cent. but not more than $6\frac{1}{4}$ per cent. or $12\frac{1}{2}$ per cent. respectively below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 576 (*a*), such person shall accept the coin at its nominal value and the coin shall thereupon be cut and withdrawn from circulation at Government cost.

582A. When a rupee or half-rupee, which has been diminished in weight so as to be more than $6\frac{1}{4}$ per cent. or $12\frac{1}{2}$ per cent. respectively but not more than 25 per cent. below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 576 (*a*), such person shall cut or break such rupee or half-rupee and if the tenderer so requests, instead of returning the cut coin, accept it at the following rates, namely:—

(1) Rupees weighing between $\frac{13}{16}$ths and $\frac{7}{8}$ths of their proper weight, at the rate of 14 annas,

(2) Rupees weighing between $\frac{7}{8}$ths and $\frac{11}{16}$ths of their proper weight, at the rate of 13 annas,

(3) Rupees weighing between $\frac{11}{16}$ths and $\frac{3}{4}$ths of their proper weight, at the rate of 12 annas, and

(4) Half-rupees at the rate of 6 annas.

582B. When a quarter or eighth-rupee, which has been diminished in weight so as to be more than $12\frac{1}{2}$ per cent. but not more than 25 per cent. below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 576 (*a*), such person shall cut or break such quarter or eighth-rupee, and if the tenderer so requests, instead of returning the cut coin, accept it at its

nominal value, and it shall thereupon be withdrawn from circulation at Government cost.

582C. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under Article III of 1906 and should be received and paid for in the manner prescribed in Articles 582 to 582B above. In determining the weight of coin to which solder or other metal has been attached the weight of such solder or other metal shall not be taken into account. Ordinarily, presenters should be required to remove as much as possible of the solder at their own cost.

582D. When a silver coin which has been fraudulently defaced is tendered to any person mentioned in Article 576 (*a*), such person shall cut or break the coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking.

NOTE.—A coin which there is reason to believe has been defaced by sweating shall be deemed to have been fraudulently defaced.

582E. If a silver coin has been diminished in weight so as to be more than $6\frac{1}{4}$ per cent. in the case of the rupee and $12\frac{1}{2}$ per cent. in the case of the half, quarter and eighth-rupee below standard weight and is also defaced, it shall, if there is reason to believe that it has been fraudulently defaced, be dealt with under Article 582D, and in other cases under Articles 582A to 582C.

583. (*a*) For testing silver coin, minimum weights of $\frac{15}{16}$, $\frac{7}{8}$, $\frac{13}{16}$, $\frac{3}{4}$, $\frac{7}{16}$, $\frac{3}{8}$, $\frac{3}{16}$ and $\frac{3}{32}$ tola a piece are obtainable from the Calcutta Mint on application to the local Accountant General who will send on the application to the Comptroller General. To enable a Treasury Officer to determine whether a rupee, half-rupee, quarter-rupee, or eighth-rupee is fit for re-issue or not, minimum weights of 176·4, 88·2, 39·375, and 19·6875 grains, respectively, are also supplied by the Mints on indents submitted through the local Accountant General. As the scales ordinarily used by native jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

(*b*) These weights should be supplied by the Mint Master free of charge, to all Government treasuries. If they are supplied to replace weights lost the person through whose default the loss has occurred will, if the local Accountant General so directs, pay a penal charge of one rupee for each weight lost, the recovery being credited in the account of the treasury concerned as a miscellaneous receipt. No adjustment in the Mint accounts is necessary. If the weights are supplied to a Foreign State, the State concerned should bear the cost.

NOTE.—The minimum weights supplied under this Article and under Note 3 to Article 567 should be used as test weights with counterpoises, as they cease to be standard weights if reduced by wear.

584. Uncut rupees and half-rupees found in remittances from Treasuries, Currency Offices and Presidency Banks which have lost more than $6\frac{1}{4}$ per cent. and $12\frac{1}{2}$ per cent. respectively but not more than 25 per cent. in weight will be cut on receipt and credited at one rupee per tola on their total weight, but as regards those coins that have lost more than 2 per cent. but not more than $6\frac{1}{4}$ per cent. in weight through reasonable wearing in the case of the rupee and $12\frac{1}{2}$ per cent. in the case

of the half-rupee the following procedure should be followed. If their number does not exceed ½ per cent. of the whole remittance, they should be credited at their nominal value, but if their number exceeds ½ per cent. the fact should be reported to the Accountant General of the province who will communicate with the Accountant General from whose jurisdiction the remittance has come in cases where the remittance is from another province. If the remittance is from Calcutta, the Accountant General of the receiving province will communicate direct with the Comptroller General. The Comptroller General or the Accountant General of the province within which the remitting treasury lies will exercise discretion, having regard to the circumstances of each particular case, as to whether a penalty of crediting the excess over ½ per cent. at the rate of one rupee a tola should be imposed on the remitting Treasurer or not. Thus, where the excess is only trifling and the remitting office concerned is not a constant offender, the penalty may be remitted, but where these conditions do not exist, it should be enforced. At the same time care should be taken to secure that large numbers of coin are not wrongly rejected at any receiving office. When such action is suspected, parcels of the rejected light weight coins should be directed to be sent for inspection to the Mint. The cut coins will not be returned to the remitting treasury.

NOTE.—A Penalty Register in Form No. 73A should be maintained in all Account offices to enable the Accountant General to decide the penalty to be imposed on treasuries for light-weight rupees and half-rupees discovered in remittances. A separate page should be assigned to each district and no distinction should be made between treasury and currency remittances. District Officers may deal with cases of defective examination noticed in sub-treasury remittances under the principles laid down in this article.

585. Baroda, Kashmir, and some of the Native States in Rajputana, Central India, and the Madras and Bombay Presidencies have adopted the British India rupee, and have also adopted the rules in force in British India for the cutting and breaking of silver coins. Light weight and other coins cut and received in these States in accordance with the rules of the Government of India, as stated above, will, when presented at the nearest treasury in British India, be paid for at the rate of one rupee a tola on their total weight.

(*c*) *Coin called in by Proclamation.*

586. When any silver coin purporting to be coined and issued before 1st September 1835 under the authority of the Government of India, is tendered to any officer mentioned in Article 576 (*a*), he shall cut or break such coin and shall, if it is not fraudulently defaced, pay for it at the rate of one rupee per tola (that is, 180 grains Troy weight). If it is fraudulently defaced, it shall be cut and returned to the tenderer.

(*d*) *Defective Silver Coin.*

587. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be re-issued but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale.

Returns.

587A. Uncurrent silver coin received at treasuries under Articles 582, 582A, 582B, 582C, 584, 585, 586 and 587 as well as other defaced coins and coins of 1835 and 1840 withdrawn from circulation will be entered in a separate register in Form 75A, at the end of the day of their receipt, and the several kinds of coin will be kept in separate bags under double locks. A separate record of silver coins cut under the rules, but not paid for, will be maintained in Form 75B to assist in the preparation of the quarterly return of silver coins cut, Form 77 (1).

587B. (*a*) The total amount of 1835, 1840, light-weight, shroff-marked, soldered and other defaced and defective coins as well as coins called in by proclamation, withdrawn from circulation and held in a treasury should be shown separately in the monthly Cash Balance Report.

(*b*) A return in Form 74 should be submitted to the Accountant General with the Cash Balance Report showing the details and balances of all silver coins withdrawn from circulation.

587C. Treasury Officers should, as soon as possible, after the end of each quarter, submit to the Accountant General a return in Form 77 (1) showing genuine silver coins cut or broken during the past quarter on account of being reduced in weight. They should also submit to the Mint quarterly, and not later than the 10th of the month following the quarter to which it relates, a return in Form 77 (2) showing counterfeit coins received in the previous quarter excluding receipts from Railways but including receipts from Courts and from all other sources.

NOTE.—The Mint Master, Calcutta, will, on receipt of the returns in Form 77 (2) from Treasuries and Railway Administrations, compile two statements including the information furnished by the Mint Master, Bombay, in Forms 77 (3) and 77 (4), and submit them quarterly to the Government of India. The returns received by the Bombay Mint should be compiled in that Mint and sent to the Calcutta Mint as early as possible for incorporation in the return to be submitted to the Government of India.

Disposal of coins withdrawn from circulation.

588. Silver coin received by Government officers under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta, or to any principal treasury appointed by the Accountant General or Comptroller to receive such coin for remittance to the Mint. Such coin will be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received, and, on transfer to the Mint, will be credited at the rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the Mint.

589. Silver coin received by an officer other than a Government officer under these rules and withdrawn from circulation should, whether or not it has been cut or broken under these rules, be sent to the nearest Government treasury where it will be paid for at the rates respectively prescribed in these rules, and thereafter it will be dealt with in the manner prescribed in Article 588.

590. It has been further ordered that the broken coin shall not be sent to the Mint till a sum of R20 has accumulated, and that, in order to facilitate such remittance, the petty receipts of small treasuries may be collected at central points; but it will be well in this case to adjust the remittance between the treasuries of original and intermediate receipt and not trouble the Mint Master to send an outturn certificate to the former.

1. Any deficiency in tale found by the Mint Master must be made good by the Treasurer, and any excess in tale may be paid to him. Any excess in value found by the Mint Master must be credited to Government. (Applicable to all remittances of defective coin to the Mint.)

2. Invoices of the remittances sent to the Mint should be prepared in Form 76 and Treasury Officers should devote particular care to filling them up correctly.

3. The Mint Master will prepare a valuation statement of the remittance received in duplicate forwarding the original to the remitting treasury, bank or branch bank, and the duplicate to the Accountant General to whom it is subordinate.

4. When counterfeit coins are received at the Mint under Article 580 or under any orders which may be issued by the High Courts for the disposal of coins received in the course of criminal investigations, the Mint Master should cause them to be examined and assayed, if necessary. If they present any special features of importance, or if it appears from the number received at the Mint, or recorded in the quarterly returns referred to in Article 587C, that counterfeit coins on an unusually large scale are being produced in any province or locality or are being imported into any particular district or districts, or that fraudulent tampering with the coinage is prevalent anywhere to an unusual extent, he will submit a special report regarding the same to the Government of India through the Comptroller and Auditor General.

5. The Mint Master should keep a classified record of all counterfeit coins received by him, and should include it in his annual administration report embodying therein the statistics of counterfeit coin cut and broken which he obtains from the Treasury Officers—*vide* Article 587C.

Cut coins remitted to the Mint by Railways.

590A. (*a*) The following rules have been laid down by the Government of India for the receipt at the Mint from Railways in India of coins presented by railway officers at treasuries and cut at the latter:—

(1) Remittances to the Mint, which may be made at such intervals as are found convenient, should, as far as possible, be in quantities weighing not less than 500 tolas at a time.

(2) A deduction of 1 per cent. will be made by the Mint Master on account of melting charges subject to a minimum charge of R2.

(3) The Mint Master will, after the coin has been melted, prepare an outturn certificate showing the value of the melted bullion at the market price of silver and forward it to the Examiner of Accounts concerned. A copy of the certificate will also be sent to the Comptroller, India Treasuries, in the case of the Calcutta Mint, and to the Accountant General, Bombay, in the case of the Bombay Mint.

(4) The Examiner of Accounts will, on presentation of the certificate at the local treasury, obtain payment of the value of the bullion remitted to the Mint as shown therein.

(*b*) The above rules apply only to fraudulently defaced coin and coin cut and returned to a Railway Administration under section 17 (*b*) of the Indian Coinage Act, 1906, and not to counterfeit coin. As regards the latter, railways are merely in the position of private tenderers and are not entitled to receive credit from the Mint for the market value, or to have the coins assayed and reported on by the Assay Master.

(*c*) When, however, any unusually large amount of counterfeit coins is tendered to railway officers, or the existence of such coins in circula-

tion in large quantities in any locality is otherwise brought to their notice, a special report on the subject should be submitted for the information of the Government of India.

(*d*) The Government of India have directed that Railway Administrations should send to the Mints, through the Local Government (or the Inspector General of Police, the Deputy Inspector General of Police in charge of the Criminal Investigation Department and Railways, or any other officer holding a similar position whom the Local Government may designate), only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the treasuries to be cut or broken. They should submit to the Mint quarterly and not later than the 10th of the month following the quarter to which it relates, a return showing the total number of counterfeit coins received in the previous quarter including both the coins sent to the treasury and those sent to the Mint. Copies of this statement should be sent to the Local Government (or the Inspector General of Police, the Deputy Inspector General of Police in charge of the Criminal Investigation Department and Railways, or other officer). Station Masters or other railway officials should also give the earliest possible information to the Police of the tender of any counterfeit coin.

Rupee Census.

591. (*a*) After the first five days of May each Collector or District Officer should arrange to have sorted R10,000 according to the several issues of Government rupees since 1835, and a statement in Form 77A showing the result should be submitted to the Accountant General.

(*b*) The bags selected for examination should be of the ordinary size whether containing R1,000 or R2,000, such as are made up of small sums received in current collections or received from one of the rural tehsil or taluk treasuries, so as to represent, as fairly as may be, the description of coin in current use in the district.

(*c*) The examination should be made only of coin which has not been

Pages 251—252, Article 592— ...tion of such coin should

For the words "nor shall Copper Coin be re-issued.....for withdrawing it from circulation" *in lines 6 to 9 of this article substitute:—*

"nor shall any Copper Coin be re-issued which is considered by the local authorities to be for any reason unfit for circulation."

Article 593—

Substitute the following for this article:—

Uncurrent Copper Coins lying in a treasury, depôt or sub-depôt in the interior should invariably be collected at central points for remittance under the orders of the local Accountant-General to the nearest Mint. The nominal value of the Coin so remitted should be charged in the accounts as Local or Foreign Remittance as the case may be.

Articles 594 and 595—

Cancel these articles.

without objection any copper coin, however greatly worn, which bears any trace of Government mintage. No copper coin, which was coined before Act XXI of 1835 came into force, shall be re-issued either by the Presidency Bank or from any Government treasury, nor shall copper coin be re-issued if the device upon it has become so faint as to make it likely that it will become obliterated before another opportunity arises for withdrawing it from circulation. All such coins which come into the *ex-officio* possession of any Government officer, or of the Presidency Banks, may, with the previous sanction of the Accountant General, be returned into store at the nearest depôt or sub-depôt. The Currency Department issues good copper coin in exchange both for silver and for worn copper coin.

1. Copper coin having as a device a pair of scales comes under the definition of copper coin coined before Act XXI of 1835 came into force.

2. Copper coin of the two descriptions called "Trisul" and "Jharipatka" coined by the Native Dynasty in Nagpur before the province was annexed to British India, and at present circulating in the Central Provinces, will be received freely at the treasuries and branch banks in those provinces in payment of Government dues or in exchange for British copper or silver coins at the rate of 64 for the rupee: copper coins thus received should not be re-issued, but should be returned into store at the nearest depôt or sub-depôt.

593. Uncurrent copper coins lying in a treasury, depôt, or sub-depôt in the interior should, under instructions from the local Accountant General, be cut in half and sold as old copper, either on the spot, or in some other market if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the Treasury Officer must furnish a certificate stating that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money, specifying the nominal value and weight of the coins destroyed, the rate at which the copper has been sold, the total sale-proceeds, and the number and date of the Accountant General's letter authorising the sale.

594. The nominal value of the uncurrent coin so destroyed at a treasury should be charged off distinctly in the list of payments as "nominal value of uncurrent copper coin destroyed"; the certificate of the Treasury Officer above referred to must be sent as a voucher in support of the charge. The nominal value of the uncurrent coin destroyed at a depôt or sub-depôt should be similarly charged off in the accounts, supported by a similar certificate. The gross realisations by sale should be distinctly shown as sale-proceeds of broken copper coin; and the cost of breaking up the coin should be charged on a separate bill.

595. Uncurrent copper coin should not be sent to the Mint unless the operation is profitable; and, in considering the advisability of such a despatch, the cost and risk of breaking and defacing the coin have to be set against the price locally realisable on the one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the Presidency town on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separated from the mass. A large

quantity could be broken up more cheaply in a Mint than in the interior, as machinery would be used. No directions can, however, be given as the cost of breaking the coin and the price of copper are found to vary much, and each case must be dealt with separately.

596. Cancelled.

Foreign Coin.

597. Generally speaking, coin of British Indian mintage only is received in treasuries. But troops returning from a campaign, where they have been paid in the foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops or detachment certifies the rate and also the fact that the coins have been issued in part of pay. Such coins are held apart for ultimate disposal, and any loss is charged off under support of the commanding officer's certificate above referred to.

598. Foreign coins may, under special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value be assigned to such currency.

NOTE.—Other cases of their receipt would be treasure trove, and uncurrent gold coins paid in as part of an exceptional present to Government at a local darbar; credit should be given at what is believed to be the assay value.

Small Coin Depots.

599. Depôts and sub-depôts for the custody of small coin have been established at currency offices, treasuries and other places. Where such a sub-depôt is in charge of a Collector or Treasury Officer, the balance, the accounts and the transactions must be entirely separate from those belonging to the treasury.

600. No coin may be paid into, or out of, a small coin depôt or sub-depôt without the orders of the Accountant General.

601. The account of the depôt or sub-depôt will be kept in Form 79, every transaction being entered at the time of its occurrence and the new balance deduced.

602. On every day on which a transaction occurs, a slip, being a copy of the entry of the transaction in the accounts, with the balance before and after it, will be despatched to the Accountant General. Forms will be supplied for this purpose.

Storage of Coin.

603. The following are the rules for the storage of coins in strong-rooms:—

(*a*) The door of the strong-room must have double locks, one of the keys to be kept by the Treasury Officer and the other by the Treasurer.

(*b*) The following are authorized methods of storing coin in strong-rooms in treasuries:—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys to remain in charge of the Treasurer, the other in that of the gazetted officer in charge.

(2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, sky-light, ventilator, or other aperture in the walls of the strong-room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Temporarily, in boxes prepared for remittance in the manner prescribed in Article 644.

NOTE.—Gold coin must be kept in a separate safe or chest.

(*c*) Without the special permission of the Local Government, no place shall be used as a strong-room unless it is first certified to be secured and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The Executive Engineer, in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, *e.g.*, "that it must not be piled on trestles, but must be in boxes: that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." The Executive Engineer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

NOTE.—In cases in which the Local Government considers that the strong-room cannot conveniently be inspected by an Executive Engineer, the certificate of an experienced Assistant Engineer may be accepted.

(*d*) The District Superintendent of Police, or the commanding officer of the guard, if a military one, shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not being part of the building or fixtures shall remain with the officer in charge of the treasury.

(*e*) Copy of the Executive Engineer's certificate and of the District Superintendent's (or commanding officer's) order shall be suspended in a conspicuous place within the strong-room; and it shall be the duty of the officer in charge of the treasury to see that any conditions, as to manner of storage, expressed in these documents are acted up to.

(*f*) The Executive Engineer's certificate will be in force for twelve

Page 254, Article 603 (*c*), Note—

Add "or upper subordinates holding Sub-Divisional charge" *after* "Assistant Engineer" *in line 3 of this note.*

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coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room. The strong-room must be closed if meantime he is called away on any duty.

(*h*) As an exception to the last rule, the opening of shutters is permitted during office hours, in the aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building; provided that coin or valuables remain securely packed under lock and key.

604. The following additional rules apply to the management of reserve treasuries and currency strong-rooms:—

(*a*) The bulk of the coin is to be kept in a reserve strong-room, of which one of the keys, both of the room and of the boxes, remains in custody of the Accountant General or Deputy Commissioner of Currency; the other in charge of the Treasurer. Every such strong-room, in addition to being locked, shall be sealed in such fashion that the locks by which entrance can be obtained cannot be opened, without the seals being broken; and the outer door must never be opened, shut, sealed, or unsealed, otherwise than in the presence of the non-commissioned officer in charge of the guard.

(*b*) Coin sufficient for carrying on the work for a fortnight shall remain in charge of the officer in charge of the treasury or currency, the bulk of this being kept in a strong-room under the double lock of the officer in charge and Treasurer; but a sufficient quantity being given out every day to the Treasurer, and received back after the close of business, under the rules applicable to ordinary treasuries.

(*c*) When the officer in charge desires access to the reserve strong-room, he is to make a requisition upon the Accountant General or Deputy Commissioner for the keys of the strong room, and of any boxes or safes to which he may desire to have access. In this requisition he is to specify exactly what the purpose of his visit is. The keys will be sent to him in a closed box or cover, or will be delivered personally.

(*d*) After each visit to the reserve strong-room, the officer in charge will return the keys to the Accountant General or Deputy Commissioner and will make a report of his proceedings, stating in what condition he found and left the strong-room, the locks, and the seals.

(*e*) The reserve strong-room must never remain for twenty days continuously without being visited and inspected. If, therefore, the officer in charge has no occasion to move coin to or from it for that time, he must pay it a visit of inspection.

(*f*) The requisition and the reports will be kept in a book set apart for the purpose and in the custody of the officer in charge.

Annual Requisition Estimate.

605. (*a*) Immediately after submission of the detailed cash balance report on 30th September, an indent for the small silver, nickel, bronze and copper coin required for use in the coming year should be submitted in Form 80. The lines showing the balances in hand on 1st October in

Page 256, Chapter 29—

Insert the following:—

Annexure A.

[See Art. 576 (*b*).]

List of persons authorised by the Governor General in Council to cut or break counterfeit silver coins under Section 20 of the Indian Coinage Act 1906.

(1) The Manager, Agent, Secretary or other principal officer of the several offices and Agencies (if any) of each of the following banks and firms, *viz.:—*

Banks.—Allahabad Bank; Alliance Bank of Simla; Bank of Rangoon; Bank of Upper India; Benares Bank; Chartered Bank of India, Australia and China; Delhi and London Bank; Deutsche Asiatische Bank; Hongkong and Shanghai Banking Corporation; Mercantile Bank of India; National Bank of India; Native Commercial Bank; People's Banking and Commercial Association; Punjab Banking Company; Russo-Asiatic Bank; Indian Specie Bank, Limited; Eastern Bank; International Banking Corporation; Yokohama Specie Bank.

Bankers.—Ramdayal Gobardhan Dass, Lahore; Seth Bikchand, Rai Bahadur, Quetta; Seth Keshowdass Naraindass, Quetta; Seth Poonam Chand Deepchand, Indore; Seth Ramsukh Sadasukh, Indore; Seth Sobhagmal Dhodda, Rai Bahadur, Ajmer.

Firms.—Messrs. A. and J. Main & Co.; The Arracan Company; Messrs. Balthazar & Son; Messrs. Barnett Brothers; Messrs. Best & Co.; Messrs. Birkmyre Brothers; The Bombay-Burma Trading Company; Messrs. Bulloch Brothers & Co.; Messrs. Clements, Robson & Co.; Messrs. Cooper, Allen & Co.; Messrs. Cox & Co.; Messrs. David Sassoon & Co.; Messrs. Devi Sahai Chamba Mall; Messrs. Dwarka Das Sewjee & Co.; The Elgin Mills Company; Messrs. Finlay, Fleming & Co.; Messrs. Finlay, Muir & Co; Messrs. Forbes, Forbes, Campbell & Co.; Messrs. Gangudas Maloo & Co.; Messrs. Gillanders, Arbuthnot & Co.; Messrs Incharam & Co.; Messrs. J. F. Graham & Co.; Messrs. Joseph Heap & Sons; Messrs. Jules, Karpeles & Co.; Messrs. J. W. Darwood & Co.; Messrs. King, King & Co.; Messrs. Kruger & Co.; Messrs. Mohr Brothers & Co.; Messrs. Morrison, Dawn & Co.; The Muir Mills Company; Messrs. Murray & Co.; New Egerton Woollen Mills Company; The North-West Tannery Com-

Messrs. Bird & Co.; Messrs. [illegible]; Messrs. [illegible]
Brothers & Co.; Messrs. Begg, Dunlop & Co.; Messrs. H. V. Low & C
Messrs. Kellner & Co.; Messrs. Jessop & Co.; Messrs. Lyall, Marsh
& Co.; Messrs. Schroder, Smidt & Co.; Messrs. Octavius Steel & Co.; T
Bengal National Bank; The Commissioner of Police, Calcutta; T

Chapter 30.—Currency Notes.

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	612	Currency Agencies—	

Chapter 30, page 257—

Page 257, Art. 606, Note 3—

Add in continuation of previous additions in the column Territorial

Page 257, Art. 606, Note 3—

Add in continuation of the previous additions in the column Territorial limits against the circles named below :—

Calcutta	And the Bikaner State.
Cawnpur	And Sambhar and the Bharatpur and Dholpur States.
Bombay	And the Native States in Rajputana, except the Bikaner, Bharatpur, and Dholpur States.

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Post Office to any treasury or sub-treasury or to the Bank of Bengal, Madras or Bombay, to impress on the back of each note the dated stamp of the remitting Post Office.

NOTE 3.—The several circles of issue of Paper Currency as now constituted with their territorial limits are as follows :—

Name of circle.	Territorial limits.
Calcutta	All the territory under the Governor of Bengal and the Lieutenant-Governor of Bihar and Orissa and the Chief Commissioner of Assam, and the Superintendent, Port Blair, and Chief Commissioner, Andamans.
Cawnpore	The territory under the Lieutenant-Governor, United Provinces of Agra and Oudh.
Lahore	The territory under the Lieutenant-Governor of the Punjab and the Chief Commissioner, North-West Frontier Province.
Madras	All the districts in the Presidency of Madras, the territory administered by the Chief Commissioner of Coorg, and the Civil and Military Station of Bangalore.
Bombay	All the districts of the Bombay Presidency Proper, the Central Provinces and Berar, and all the districts in Ajmer-Merwara, and the areas in the Hyderabad (Deccan) State in which the Governor General in Council exercises jurisdiction through the Resident.
Karachi	Province of Sindh and Baluchistan (British and Agency).
Rangoon	All the territory under the Lieutenant-Governor of Burma.

NOTE 4.—No notes of the denomination of R20 will hereafter be issued, but those which are already in circulation will be treated by Government officers like universal notes though they have not been declared to be universal under the Indian Paper Currency Act of 1910.

Payment.

607. Except at an office of issue, universal notes are legal tender throughout British India in satisfaction of any claim against Government; and, subject to the same exception, other notes are legal tender at any place within the circle from which they were issued. No person, however, should ordinarily be pressed to take notes in part or full of his demand.

Issue and Exchange.

608. A Treasury Officer may supply to all comers, without enquiry as to their intentions, such notes as he may have fit for issue.

609. Although no person has a legal claim to obtain cash for a note presented at a Government treasury, Government desires that this accommodation be given when convenient. Accordingly, whenever the Treasury Officer is satisfied that no inconvenience can be caused to the treasury by the encashment of any universal notes or home notes of higher denominations than ₹100 likely to be presented, a placard in English and the vernacular notifying that he is prepared to give cash for such notes should be exhibited in some conspicuous place. Care should be taken that no corrupt or undue preference be shown to any individual.

1. At deficit treasuries (of which the ordinary cash receipts are less than the expenditure) currency notes ought not to be cashed, except so far as it can be done without expense or inconvenience. If the Treasury Officer can spare cash for only a limited amount of notes, he is at liberty to notify that he is prepared to give cash for universal notes only.

2. Universal notes and home notes of higher denominations than ₹100 to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public; visitors to hill sanitaria, however, cannot be regarded as travellers.

3. Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions.

4. Cut notes should never be issued to the public without being first joined by a narrow strip of paper gummed across the whole breadth.

610. When an Accountant General is prepared to lay down a named amount of silver free at a branch of a Presidency Bank, that branch will cash, free of charge, universal notes and home notes of higher denominations than ₹100 up to the named amount; the notes would be held apart from, and above, the ordinary balance, and be remitted to such treasury as may be agreed on.

611. Government is not bound to make any special arrangements to pay its officers in currency notes when it may prove inconvenient to do so; but as the supply of notes to meet the wishes of officers who desire that their salaries should be paid in currency notes is not likely to entail any considerable loss, there is no objection to the supply of currency notes to a surplus treasury for this purpose. This in no way affects existing rules regarding the supply of currency notes for issue to the public.

Custody of Notes.

619. Universal notes and home circle notes of denominations higher

Article 612, page 259—

In line 2 for " R 50 " *read* " R 100."

In lines 2 and 3 for the words " Those which require registration under 617 " *read* " These notes."

Articles 617 and 618, pages 259 and 260—

Cancel these articles and the notes thereunder and also the heading " **Record.** "

remittance, by halves, the Treasury Officer will join them; they are re-issuable, if not otherwise defective. Damaged notes should be separated from the good ones and should not be re-issued; and notes seriously mutilated, altered, or wrongly joined, should be refused.

Disposal of Non-issuable Notes.

614. Notes much soiled or worn should not ordinarily be issued to the public, but sent to the treasury at the head-quarters of the Local Government (or other treasury named by the Accountant General) in the first remittance made thither. The Treasury Officer at the head-quarters of the currency circle will exchange all cut notes he receives for whole ones.

615. Cancelled.

616. All universal notes, if fit for issue, may be issued to the public irrespective of the circle from which they were issued. They should, irrespective of circle of issue, also be treated like home notes for purposes of transfer to currency chests or disposal in any other manner under standing orders of the Accountant General.

NOTE 1.—The circles of issue are, in the case of universal notes, indicated by a distinctive letter printed on the note, thus C for Calcutta, A for Cawnpore, L for Lahore, M for Madras, B for Bombay, R for Rangoon.

NOTE 2.—Notes of the denomination of R20 should not be issued to the public, but should be remitted away under the instructions of the Account Office.

Record.

617. The name of every person presenting or receiving a note of the vaule of R50 or upwards at any Government treasury should be recorded. Accordingly, for each denomination of notes, except the lowest three, a register should be kept, wherein every note received, whether from the public or from another treasury, should be recorded separately.

1. In some provinces, local orders require registry of the number of every note received or issued; the present instructions do not change this practice. In provinces in which the number of every note is required to be registered, a separate register should be kept for universal notes belonging to other circles of issue.

2. At a currency agency, the Treasury Officer will mark off in his register, as paid to the Currency Department, any notes he may pay into the currency chest; and if they be afterwards again taken out for issue, he will enter them in his register anew.

618. As entries are made at the time of receipt, and as issues are made in the order of receipts, the dates will be consecutive both in column 1 and in column 4. The *particulars* (column 3) are the number of the series (*e.g.*, E 16), and the number of the note (*e.g.*, 17962); in this column will be entered the name of the circle, when the note is not a note of the home circle. In columns 2 and 5, the name of the presenter or the receiver will be entered when it is known, or when it is voluntarily given.

NOTE.—The only cases in which there can be any doubt about the name of the presenter or receiver will be those in which notes are received or given in exchange. The name must be known in any transaction which has to be entered in the cash account, for the name of the person on whose account money is received or paid is always shown in the document presented at the treasury.

Forged Notes.

618A. In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so.

Articles 619 and 620, page 260—

Cancel these articles and the notes under Article 619 and also the heading "**Stopped Notes**"

and address of the person ...
cumstances under which he received it; but unless his answer gives ground for doubt that he came by it honestly, it should be accepted, though notice should be given to the police and to the office of issue that a certain lost note has been presented. That office will remove the note from the list of lost notes, and will place the loser in communication with the police, but will then leave him to take such action as seems to him good.

NOTE.—A register in Form 81A will be maintained at each treasury in which the notices of stoppage will be properly recorded under the initials of the Treasury Officer, the notices themselves being destroyed after a year.

620. The following opinion of the Advocate General, Calcutta, is published for reference:—

Opinion.—If any Government Treasury Officer receives a currency note of the alleged loss of which he has received notice, he should enquire of the person tendering it in payment as to the circumstances under which he got the note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government officer as a good legal tender.

* * * * * * * *

3. A person who takes the note in good faith, and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen notes. But if he takes the note with knowledge of its having been advertised, and does not make reasonable enquiry,—that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud,—he could not make a good title to the note. And it follows that, if he takes the note otherwise than in good faith, it is not a good payment, and he may, and ought to, refuse it as a legal tender, unless he has reason to believe that the person tendering it to him has come by it honestly.

Defective Notes.

621. Half, mutilated, mismatched or altered notes should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Office of the circle to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

NOTE.—Currency notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received in the treasury and dealt with under Article 614.

Oiled Notes

621A. Currency notes presented at treasuries which show evidence of having been soaked in oil or treated with chemicals should be forwarded, immediately on receipt, to the Currency Office of the circle to which the notes belong, for examination and enquiry, together with the name and address of the presenter.

Any payment that may be due on such notes should be withheld pending their return from the Currency Office. If the tenderer objects to leave the notes with the Treasury Officer they should be returned.

NOTE.—A note showing one or more detached oil stains which may reasonably be presumed to be the result of accident will not fall under this category.

Notes wholly destroyed.

622. (*a*) The State is legally under no obligation to pay a currency note which cannot be presented; but when a person claiming payment of a note which he is unable to produce can satisfy the Head Commissioner beyond all reasonable doubt that the note (which must be absolutely identified) has either been destroyed or lost under such circumstances that there is no probability of its ever being presented for payment, the Head Commissioner may direct as follows:—

(1) That after two years from the first advertisement of the loss, the value of the note may be paid by the Currency Officer and invested, if possible, in Government securities, or, if the amount is too small, then paid into the Government Savings Bank.

(2) That after twenty years from the date of advertisement, if meantime the note has not been presented for payment, the said investment, with accumulated interest (or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity with two personal sureties attached.

(*b*) Claimants in respect of notes so lost or destroyed should be informed accordingly, and should be advised to apply to the Currency Office of the circle to which the notes belonged.

Indents.

623. When notes are wanted in a district, an indent in detail should be submitted: and it may well accompany the monthly cash balance report. But it must be remembered that a supply of notes is, to all intents and purposes, a cash remittance, and can only be sent by reducing the actual cash balance of another treasury; accordingly, it is not always *possible* to meet an indent, nor (if the cash balance of the indenting treasury be strong) is it always advisable to do so. Government has laid down that an Accountant General is not to consider himself obliged to supply to district treasuries notes of large value which he knows will be remitted at once elsewhere, thus throwing upon him the expense of bringing away the coin received in exchange for them.

Quarterly Returns.

624. Every Treasury Officer will prepare (in Form 82) a quarterly memorandum showing the receipt and issue of Government currency notes in and from his head and sub-treasuries, and will submit it to the Accountant General. In the case of those treasuries which bank with a Presidency bank or branch bank, the memorandum will show the transactions at sub-treasuries only.

NOTE.—To assist in the preparation of this return, it is suggested that a register in Form 83 should be kept in the vernacular in each treasury and sub-treasury, and should be posted daily. The daily entries should be totalled at the end of each month. If the entries have been accurately made, the opening balance *plus* total of receipts will be equal to the closing balance *plus* total of issues. At the end of the quarter, the totals of the three months for both district and sub-treasuries should be summed up and posted in Form 82. Where there is a branch of the presidency bank, the register will be opened for transactions at sub-treasuries only. The register will give only the total value of the notes received and issued under each head in each day.

Paper Currency Agencies.

General Rules.

625. (*a*) At some important stations currency agencies have been opened to afford facilities to the public for exchanging coin for notes, or notes for coin.*

(*b*) When the district treasury is in the charge of a branch of the Presidency bank, the currency chest must be there too, being opened, when necessary, by the Treasury Officer.

626. All applications for exchange, whether for notes, gold or silver coin, may accordingly be granted if the officer in charge thinks fit, provided that the coin or notes applied for are in the chest; but notes which are soiled or worn or notes of other circles, of denominations higher than ₹100, should not be re-issued from a currency chest.

* It is not intended to incur any large expense in the promotion of currency agencies. If it be found that, instead of ordinary circulation at any agency, the privilege of cashing or obtaining notes is used all in one direction so as to require constant charge to Government to carry supplies of coin to the agency or to bring accumulation of coin from it, that agency must be pronounced a failure and allowed to become inert when the supply sent to it is exhausted; but such a state of things should not be assumed to exist without a full and fair trial. It is not thought expedient to supply currency chests with notes of value higher than ₹100.

Custody of Coin and Notes.

627. (*a*) A separate chest must be set aside for the Currency Department funds, the notes being placed in a tin box within it. The whole must be kept entirely distinct from the treasury balance.

(*b*) This chest should always contain the same total amount. Coin may be taken out and notes deposited, or *vice versâ*, or one description of notes or coin may be exchanged for another; but, except under special orders of the Head Commissioner, Commissioner, or Deputy Commissioner of Paper Currency, the total amount in the chest must never be altered.

(*c*) One key of the chest must be kept by the Collector or some other gazetted officer who is not in personal charge of the treasury balance.

Rules for Management.

628. It is not intended that the chest should be opened daily; once a week or even once a month may probably suffice. The ordinary exchanges with the public should be made by the treasury, the currency chest being used as a reserve when the proportion of notes or coin in the treasury becomes inconveniently large. If the chest can give no assistance, the facilities afforded to the public must be stopped; *e.g.*, if notes accumulate and the whole balance in the chest consists of notes, no more must be cashed for the public until the stock has decreased. On no account must any risk be run of inconvenience to the treasury.

629. The notes issued from each agency will be distinguished by a small stamp impressed at the circle office, showing the number assigned to the agency; and it is of the first importance that such notes should never (save in very exceptional circumstances) be refused encashment at the office where they were issued. Hence, if it is seen that notes from a distance are being brought in such quantities as to absorb the whole amount of the coin available, the Treasury Officer should take care to cash at the currency chest such an amount of the notes held in his treasury balance as will liberate an amount of coin sufficient to meet these local notes tendered for exchange. Such necessity should at once be reported to the head office of the circle.

630. The currency chest book (Form 84), or a duplicate of it, should be kept in the chest, and the balance proved and signed at every transaction. A slip in Form 84 (*a*), signed by the Treasurer and by the officer holding the second key, must be sent to the head office of the circle and to the Accountant General whenever the chest is opened; no further accounts are necessary. Any transactions in notes of foreign circles should be entered in *red* ink, and on the reverse of the slip should be shown details of the circles to which they belong; for this purpose a form is provided on the reverse of the slip.

631. Copper coin must never be deposited in the chest, as the law does not admit of its being held as currency reserve; but a reasonable portion of the reserve may be kept in the form of small silver coin.

632. The exchanges with the chest should be always in even hundreds of rupees, and transactions should, if possible, be avoided in the last few days of the month, so that the correct closing monthly balance

may always be known at the head office. If important exchanges take place too late for the slip to reach the head office by post, the transaction should be telegraphed shortly (*e.g.*, "Currency Agent to Currency Commissioner. Withdrawn R30,000 deposited 300 notes for 100").

633. The currency chest balance should be verified monthly, except when it is deposited with a branch of the Presidency bank, in which case the balance need be verified only on March 31st and September 30th, and the verification certificate should be sent to the head office of the circle.

As in the case of treasury balance, it should be verified by the District Officer when at head-quarters. When he is absent on tour on the 1st of the month and the key of the chest is left with a gazetted officer other than the Treasury Officer under Article 627 (*c*), the chest balance may be verified by the officer who verifies the treasury balance under Article 336, subject to the condition therein stated; when the key of the chest is with the Collector on tour the verification should be made by him immediately on return to head-quarters.

Temporary Currency Chests.

634. When the Treasury Officer receives a special order from the Accountant General or Commissioner of Currency to pay over a sum of money, in coin, into the currency chest, he will enter it in his cash book as a remittance to currency with reference to the order received; and will show it as a deposit of coin in the currency chest book. Similar entries will be made when coin is ordered to be transferred from currency to treasury.

NOTE.—Transactions of this kind are always ordered in pairs—that is, an order to Treasury Officer A, to transfer money from currency to treasury, can never issue until the Accountant General or Commissioner of Currency has ascertained that Treasury Officer B has made a corresponding payment from his treasury into currency. The Accountant General will see that the two cross-transactions are taken against each other, both in the Provincial and in the Currency Accounts.

Temporary Currency Chests.

635. A currency chest may be temporarily established at a treasury where none has hitherto existed, by an order issued under Article 634, to transfer coin from treasury to currency. In such case the coin must be held quite separate from the treasury balance, under Article 627; a currency chest book must be opened, a slip sent to the head office of the circle and to the local Accountant General, and a verification of the balance made and reported under Article 633. Except with the permission of the Commissioner of the circle, exchanges of coin for notes or notes for coin or one kind of coin for another may not be made at temporary currency chests opened under the last rule.

Responsibility.

636. It must be remembered that coin held in a currency chest is part of the reserve maintained under Act III of 1871, against the currency circulation; it must be kept quite separate from the treasury balance and treasury accounts, and must not, on any account, be touched except in conformity with these rules.

Chapter 31.—Resource and Remittance.

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Supply of Funds.

637. It is the duty of the Accountant General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; and it is the duty of the District Officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Resource Estimate.

638. (*a*) To enable the Accountant General to keep the treasuries in funds an estimate will be submitted to him in Form 84A by each Treasury Officer at the beginning of each month of the balances, receipts and expenditure of that and two succeeding months. This resource estimate should be despatched not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash balance report for the last day of the preceding month, but in round hundreds of rupees; and will show, in round hundreds also, the receipts and charges for each head given in the form.

(*b*) In cases in which, in the absence of sufficient information or of separate registers for each head of receipt or charge, the Treasury Officers cannot easily supply figures under all the heads in Form 84A, the Accountant General will modify, or if necessary dispense with, some of the details to suit the special circumstances of his province.

1. Sums are shown in round hundreds by the omission of amount under rupees fifty and the exhibition of fifty rupees and upwards as one hundred.

2. The grand totals on the receipt and payment sides each month must, of course, agree.

3. No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office not yet received. The estimate of cash remittances should be

supported by a list on the face or back of the estimate, detailing the treasuries to or from which they are expected.

4. On the reverse should be detailed any important and exceptional receipt or charge which may be expected; but here also no remittances should be entered which have not been provided for in the body of the estimate; thus, no mention will be made of a remittance expected only on the ground of the necessity of increasing, or desirability of reducing the closing cash balance of any months but only of such as have been actually ordered, or will be made under standing orders.

5. Explanation should be given of any considerable differences between the estimates for the current and the next months and the actuals of the corresponding months of the previous year.

Classification of Remittances.

639. Cash Remittances are of the following kinds:—

(1) Money (*i.e.*, specie, or copper coin, or notes) is sent from Treasury (or Coin Depôt) A, to Treasury (or Coin Depôt) B.

(2) A payment is made at Treasury A to a Bank in consideration of an equal amount being received by Treasury B from the same Bank or a branch thereof.

(3) A payment is made at Treasury A to the Currency Department in consideration of an equal amount being received by Treasury B from the Currency Department.

If Treasury A and Treasury B are under the same Accountant General, the remittance is a "Local Cash Remittance"; if they are under different Accountant General, the remittance is a "Foreign Cash Remittance."

1. Remittances between Bengal Treasuries and the Reserve Treasury, Calcutta, are to reckon as Local Remittances, and not as Foreign.

2. Remittances of bad coin to the Mint should be made only under orders of the Accountant General. They should ordinarily be despatched under his orders as Local Remittances to some central treasury under the same Accountant General, where they can be dealt with in larger quantities. When, however, uncurrent coin is sent direct from treasuries to the Mint, the remittance should be treated as a Foreign Remittance, and need not be passed through the Reserve Treasury Accounts,—see Article 590, Note 3.

640. When an Accountant General orders a remittance of the second or third kind above mentioned (*i.e.*, to or from a Bank or the Currency Department), he will always mention whether the remittance is "local" or "foreign." In the case of remittances of the first kind, the name of the other treasury involved gives the requisite information.

Remittance Orders.

641. Remittances of cash or notes to or from a treasury are made only on orders (either standing orders or special orders) of the Accountant General.

NOTE.—Orders for cash remittances may conveniently be issued on a counterfoil form. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant General, with note on the date of receipt and certificate that credit has been given in the cash book, subject to any re-adjustment which may be found necessary on detailed examination. See Article 663.

642. Immediately on receipt of a remittance order from the Accountant General, the Police Department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort.

which it will supply according to the scale laid down by the Local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

NOTE.—Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on Sunday or other authorized holiday.

Specie Remittances.

Packing.

643. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper in Form No. 84AA has been placed in bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

NOTE.—In case of a remittance sent without a potdar the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined, and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

644. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing ₹4,000 to ₹6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross. Every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

2. In Madras the practice of packing treasure remittances in padlocked boxes has been introduced with the sanction of the Government of India and now prevails in many districts of that Presidency. In such cases the padlock of the box is enclosed in a sealed bag. But padlocked boxes are prohibited when the remittance has to be taken over by military guards at any part of the journey.

In Burma the adoption of padlocked boxes for remittances of treasure between treasuries and sub-treasuries within the same district has been sanctioned, subject to the following conditions :—

(1) that only remittances which can reach the receiving officer on the same day shall be despatched in these boxes;

(2) that the receiving officer shall make a rough examination of the contents of each box immediately on receipt and before closing his treasury on the day; and

(3) that the padlock shall be enclosed in a sealed bag.

The adoption of padlocked boxes in the Punjab for remittances of treasure, whether within the district or from one district to another, has also been sanctioned, subject to the following conditions :—

(1) that the Treasury Officer makes a rough examination of the contents of each box on its arrival before closing the treasury for the day; and (2) that the padlocks are enclosed in sealed bags.

To ensure the observance of condition (1) referred to above, the police escort in charge of the treasure should be required to give a receipt in terms of bags and not of boxes (the receiving officer giving them an acquittance in similar terms).

Their adoption in the Bombay Presidency at the discretion of Collectors of districts has also been sanctioned subject to the same conditions as in the case of the Punjab.

3. For instructions to a military guard in charge of treasure [illegible]

Article 646, page 268—

Insert the following as a note under the article :—

NOTE.—The above precautions are not necessary in cases of remittances covered by insurance.

1st List—10-3-13.

seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped, and the receiving officer is responsible for attaching buoys when landing the treasure; if he is not also the Treasury Officer, he should obtain the buoys from that officer.

Invoices.

647. Invoices will be prepared in triplicate in Form 76A; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

648. Remittances intended for the General Treasury, Calcutta, should be despatched, not to the Bank of Bengal, but to the Reserve Treasury at No. 1, Dalhousie Square.

649. Remittances intended for the Reserve Treasury at Madras or Bombay should be despatched to the address of the officer in charge of the Branch Reserve Treasury, and the Accountant General, Madras (or Bombay), should be advised by the Treasury Officer of the despatch of each remittance.

1. The addresses to which the remittances and invoices should be sent are—

At Calcutta.—The officer in charge, Reserve Treasury, No. 1, Dalhousie Square.

At Madras and Bombay.—The officer in charge, Branch Reserve Treasury, Currency Office.

Escort Officer's Duties.

650. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for "——— bags packed in———tumbrils, *or*———boxes of marks and weights detailed above said to contain——coin to the value of R———;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

650A. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour

of departure and will also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

651. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "———tumbrils in good order said to contain ———coin to the value of R———in———bags" *or* for "———boxes, iron hooped and in good order, said to contain———coin to the value of R———." When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for "——— bags said to contain———coin to the value of R———," *or* for "——— boxes of marks and weights detailed in the invoice said to contain——— coin to the value of R———." If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

Potdars.

652. Treasurers may send in charge of specie remittances, at the expense of Government, potdars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils or chests should be sent back under his charge; otherwise, they should wait for the potdar. In sending potdars with remittances, the following scale should be followed:—

1 potdar up to 10 lakhs.

1 potdar for every additional 10 lakhs or a fraction of it up to a maximum of 3 in all.

1. Expense for extra potdars for remittances within a district is inadmissible, but for remittances between districts and provinces extra potdars may be employed, either to accompany the remittance or to take the place of permanent potdars who do so. The extra or temporary potdars accompanying such a remittance may be allowed a daily allowance of 8 annas inclusive of pay, in addition to third class railway or steamer fare, and carriage, cart or coolie hire, when absolutely necessary. In the case of remittances to Bombay, Calcutta and Rangoon Rl may be allowed in lieu of the sum of 8 annas mentioned above. When the remittance is accompanied by permanent potdars, temporary potdars employed in their place at the remitting treasury may be allowed pay not exceeding annas 8 a day each. The rates of daily allowances admissible to permanent potdars are laid down in Article 1063 (*c*) of the Civil Service Regulations. Allowances to extra shroffs accompanying remittances within the Province of the Punjab and the North West Frontier Province from Bombay and Karachi are regulated by special orders.

2. In cases of heavy remittances, the Head Commissioner of the Department of Issue of Paper Currency, or the Comptroller General, has power to sanction the deputation of one or more clerks in addition to the usual escort of potdars. The Comptroller General is also authorized to sanction special rates of daily allowances in certain cases [see Article 1063 (*g*), Civil Service Regulations].

652A. When potdars accompany treasury or currency remittances, they should be furnished by the remitting Treasury Officer with a certificate in Form 84B with columns 1 to 7 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the potdars. The certificate should be attached to all bills for travelling and other allowances, special or otherwise, admissible to them when accompanying treasure. No such bills should be passed without such a certificate.

653. If any chest, tumbril, or wagon be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence. In the case of remittances sent without potdars single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

Railway Arrangements.

654. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found in Articles 665 to 674.

Weight of Coins.

655. Some notes on the weight of coins may be useful for guidance in making remittances.

(*a*) A lakh of full-weight rupees weighs net 31¼ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(*b*) Copper coin of the nominal value of R2-4 weighs one seer; of coin packed for remittance, one maund is found to contain the value of R82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27⅔ maunds).

Remittances of Currency Notes.

Whole Notes.

656. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in wax-cloth and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed and so secured, should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

NOTE 1.—If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain rupees—— ——in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

NOTE 2.—When notes exceeding 5,000 in number have to be remitted and cannot conveniently be included in a specie remittance, they should be sent whole in charge of a potdar whose expenses will be borne by Government—see Article 652.

Cut Notes.

657. A remittance of notes not exceeding 5,000 in number, however, or one of notes already cut, may be sent by post. After completion of the invoices (Article 659) the notes should be cut in half, the left hand halves packed in paper and wax-cloth, sealed, and despatched with the invoice by parcel post. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be despatched by parcel post.

NOTE.—When the receiving and remitting treasuries are within fifty miles of each other, the account officer may, at his discretion, direct that notes be remitted whole in charge of a potdar even though they may not exceed 5,000 in number.

Packing.

658. In packing parcels of notes for remittance from one treasury to another, great care must be taken. Those of each denomination must be arranged in separate bundles, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office Regulations (7,000 half-notes can easily go in one parcel), and a copy of the invoice must be packed up with each parcel. (See Article 659.)

NOTE.—The name of the treasury and the date should be stamped on the back of each note either when first received in the treasury or, if that is not usually done, at the time of despatch in remittance.

Invoices.

659. (*a*) The invoice (Form 85) should set forth the number of bundles and number of notes in each bundle under each denomination and circle, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. In the case of remittances of whole notes, a memorandum showing the series and numbers of the notes sent should be attached to both the original and copy of the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes. To each bundle of whole or half notes should be attached a slip in Form 85A, stating the number of pieces it contains and bearing the full signature of the official who last counted and made up the bundle before its despatch, and also the initials of the despatching officer.

(*b*) These slips will be used as prescribed for the slips in coin bags (Article 664, Note 1).

1. Another [partial] copy of the invoice is included in the parcel. (See Article 658.)

2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail need not be filled in; a reference to the former invoice will be sufficient.

Entry in Cash Book.

660. (*a*) A remittance, as soon as it is despatched from or paid out of a treasury, will be charged off in the cash book,—the words "Local Cash Remittances" or "Foreign Cash Remittances" being the first words of the entry. Similarly, upon receipt, the whole invoiced amount (see Article 663) will be credited in the cash book, the same heading being employed.

(*b*) Notes will be charged off on despatch of the second halves, and credited to receipt of the second halves.

Advice to Accountant General.

661. (*a*) Except in the case of surplus notes remitted away under standing orders (for which see Article 662), the Treasury Officer will advise the Accountant General of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his cash book.

(*b*) If he is at or near a telegraph station, he will telegraph:—

Foreign / Local Remittance Received / Despatched (*amount*) { *Name of Treasury or "Bank," or "Currency."* } (*date in words*).

(*e.g.*, "Foreign Remittance received one lakh Benares twenty-seventh.")

(*c*) Otherwise, he will post the information in the following form:—

"Undersigned advises Receipt / Despatch of a Foreign / Local Remittance of (*amount*) from / to (*name of Treasury*), which he has credited / debited under date — — the — — —this advice being sent in addition to any required endorsement on the remittance order.

NOTE.—Telegrams should only be used where a saving of time will result; when, therefore, a letter can be sent so as to reach the Accountant General within twenty-four hours the report should be by post.

Surplus Note Remittances.

662. (*a*) Standing orders for the remittance of surplus notes must be complied with in the first week of every month; that is, if the notes are to be sent in halves, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If, for any reason, the despatch is too long delayed, it must be held over till the following month; unless, of course, the Accountant General meantime send a remittance order, in which case it ceases to be a remittance "under standing orders."

(*b*) In this case the advice to the Accountant General will always be sent by post, and will give detail of denomination and value. The advice must specify that the remittance is of "Surplus notes," and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as "Surplus notes."

NOTE.—In the United Provinces and Punjab, treasuries send their excess of foreign or other notes to the Allahabad or Lahore treasury, from which they are passed on as soon as convenient to the local currency offices for encashment.

Receipt of Remittance.

663. (*a*) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (as prescribed in Article 661) sent to the Accountant General, the place whence the remittance is received being entered in the cash book, with the same specification as is prescribed for the advice. If the remittance be from a Mint or treasury, or small coin depôt, or sub-depôt in another province, the receiving Treasury Officer will still send the advice to the Accountant General of his own province.

(*b*) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt should then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

The boxes should then be broken open in the presence of the potdar of the remitting treasury and unless the detailed examination of the whole remittance is immediately proceeded with, the bags should be deposited in the strong-room under double locks, care being taken as far as practicable to place these bags apart from other coin.

The detailed examination of the remittance should then be taken up in the presence of the potdar. The first step in this examination will be the weighment of the entire contents of each bag.* This must be supervised by the Treasury Officer. After this weighment, the testing of the coins of which the remittance is composed should be proceeded with. This examination must be supervised by the Treasurer or by some responsible person on his behalf and must not be left to the potdars accompanying the remittance. A formal receipt should be sent to the despatching office after the detailed examination is complete. If the examination is not complete before the despatch of the Cash Balance Report, note should be made thereon that the remittance is not yet examined.

NOTE.—The slip inserted in bag under Article 643 should be destroyed by the Treasury Officer as soon as contents of the bag have been examined and found correct.

(*c*) Every facility must be given to the accompanying potdars to watch the testing and only such portion of the remittance should be taken out of the strong-room for examination as the potdars can superintend during the course of the day. Any complaints they may make

* The bags should be emptied out into the scales except when net bags are used in which case they may be weighed without being opened.

should be at once reported to the Treasury Officer, and if they suspect any fraud, they should be allowed to examine the clothes of the examining potdars. When the entire remittance cannot be examined on the same day, the potdars of the remitting treasury may, if they wish, be allowed at the time of the closing of the office to place one lock *of their own* on the chest containing the unshroffed bags, or if this is not possible, on the outside door of the strong-room.

NOTE.—When the weight of each box is not given in the invoice, the boxes must be broken open and the bags weighed in the presence of the escort officer. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be broken open and its bags wighed before the escort is released.

(*d*) When a remittance is not accompanied by a potdar from the remitting treasury, the detailed examination of the remittance must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury.

(*e*) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter 29.

(*f*) A remittance of notes is not to be credited till the second halves are received; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

NOTE.—Half-notes should be kept under double locks.

(*g*) All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

664. (*a*) If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash book as a distinct item with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

(*b*) The account office will debit the amount to Advances Recoverable or Exchange Account with the remitting province according as it is a local or a foreign remittance. Any excess in tale found in a remittance may be paid to the remitting treasury, but instead of paying in cash, the excess may be credited through account.

1. Every defect or deficiency discovered during the examination must be especially reported in writing to the remitting Treasury Officer, the slip mentioned in Article 643 being tacked to the report. If there is a potdar in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be enclosed, together with the attached slip, in the report to be made immediately on the close of the examination (or, if it is a prolonged one, at the close of each day of it) to the remitting Treasury Officer. The object of this rule is to enable the Treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency which he is obliged to make good. If any bag is received without an enclosed

slip, and is in any way short or deficient, an immediate special report should be sent to the remitting Treasury Officer.

The rule in the preceding paragraph regarding the return of the potdars' slips applies also to cases in which a penalty is leviable under Article 584 of the Civil Account Code in respect of rupees and half-rupees which have lost more than 2 per cent. in weight but not more than 6¼ per cent. and 12½ per cent., respectively. In these cases, the number of such light weight coins detected should be noted on the slips attached to those bags in which they exceed half per cent. of their contents and the slips returned to the remitting treasury.

2. No time should be lost in examining a specie remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), and also in order that any deficiency may be recovered from the remitting Treasurer. The permanent establishment of the treasury should ordinarily be required to examine at least ₹12,000 per day, and for any additional amount the examination of which cannot be undertaken by the ordinary treasury establishment, but is such that it can be supervised by the potdars of the remitting treasury, an extra potdar or potdars may be engaged subject to a maximum of one potdar for each ₹8,000 examined per diem. No extra potdar should be engaged without the sanction in writing of the District Officer, or should he be absent, the next senior officer. The above order regarding the engagement of extra potdars may be applied to the case of large remittances in copper or bronze, and when actually necessary, to those in small silver coin, etc., though the latter are not usually remitted in large quantities. The minimum amount of coin of each denomination which one man should examine in a day is as follows :—

	R
Sovereigns of the value of	60,000
New rupees	2,00,000
Old rupees	8,000
New ½ rupees of the value of	50,000
Old ½ „ „ „	4,000
New ¼ „ „ „	24,000
Old ¼ „ „ „	2,000
New ⅛ „ „ „	7,000
Old ⅛ „ „ „	1,000
One anna nickel pieces (old or new) of the value of	1,000
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of	500
Old single pice of the value of	400
New ½ pice in Mint boxes of the value of	500
Old ½ pice of the value of	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of	150

3. When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

4. If a whole note remittance is sent without a potdar or treasury clerk in charge, the receiving officer should examine it with the same caution and regard for the remitter's interest as is prescribed in case of coin. (Article 643, Note, and 664, Note 1.)

Additional Rules for Remittances by Railway.

Previous Notice to Railway Companies.

665. When large remittances of not less than 20 lakhs are made at one time, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

666. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the

inside, and all doors that can be opened from the outside should be secured by good padlocks.

1. It is the duty of the remitting Treasury or Currency Officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should also take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise, a receipt should be given to the police and the locks returned, as soon as possible, by parcel post or by rail.

2. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

667. The Treasury (or Currency) Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions (see Appendix J) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Strength of Escort.

668. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles, or for other cause, the station master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

Reliefs.

669. As the rules for the guidance of the guard (see Appendix J) require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

670. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of Fares, etc.

671. The railway fares will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount.

as an advance [see Article 137 (*c*)], to be accounted for afterwards. A requisition should be made on the railway authorities in the following form:—

Requisition for carriage of specie.

To the Station Master, *Burdwan*.

Conveyance by railway to *Delhi* is required for treasure to the value of————lakhs of rupees loaded for *Delhi* and contained in————wagons.

And the station master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

1. The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided,—*vide* Article 665.

2. In the Madras Presidency payment is made by credit notes.

3. Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

672. The Government of India have approved of the adoption on all railways administered by the State, on the railways mentioned in the margin, and all railways over which Government may hereafter reserve control in such matters, of the undermentioned rates and conditions for the carriage of treasure, including specie, bullion, etc., the property of the State:—

East Indian.
Bengal and North-Western, including Tirhoot.
Southern Mahratta, including Mysore section.
Lucknow-Bareilly section of the Rohilkund and Kumaon.
Rajputana-Malwa.
Indian Midland.
Bengal-Nagpur.
South Indian.
Dibru-Sadiya.
Tarkessur.
Great Indian Peninsula.

(*i*) Up to 27 maunds . . . 1½ pies per maund per mile
Above 27 and up to 81 maunds 1 „ „ „
Above 81 and up to 270 „ 1 pie „ „ „
Over 270 maunds . . ⅔ „ „ „ „

Provided that the charge for any quantity shall not be less than that for a smaller quantity according to the above scale.

Escort:—

(*a*) One man to travel free, both on the outward and return journey, as a 3rd class passenger, when the consignments of treasure are over 54 and under 135 maunds.

(*b*) Two men, when the consignments are from 135 to under 270 maunds.

(*c*) Four men, when the consignments are of 270 maunds and over.

(*d*) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with return passage, free of extra charge.

(*ii*) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows:—

Under 10 seers, as 10 seers.

Exceeding 10 seers, but not exceeding 20 seers, as 20 seers.

„ 20 „ „ „ „ 30 „ 30 „
„ 30 „ „ „ „ 40 „ 40 „

(*iii*) Copper, bronze and nickel coin by passenger train in quantities over five maunds to be carried at the rate of $\frac{3}{4}$ pie per maund per mile, subject to a minimum charge as for ten maunds : in quantities of five maunds and under, at $1\frac{1}{2}$ pies per maund per mile. The practice regarding the deputation of escorts in charge of remittances of these coins varies, escorts being sent in some cases and not in others. If remittances are sent in charge of escorts, they will be carried at owner's risk, and when sent without escort, at railway risk. In cases where escorts are furnished, they will be carried free in accordance with the scale laid down in (*i*) above.

Copper Remittances.

673. A remittance of copper should be packed in bags enclosed in boxes of size similar to those prescribed for silver, and loaded in the same manner. The minimum strength for the guard in cases in which an escort is sent (*vide* clause *iii* of the preceding Article) should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

Note Remittances.

674. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Additional Rules for Remittances by Steamer.

675. It has been arranged with the Agents of the British India Steam Navigation Company that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by the Account Officer of the province in which the port to which the remittance was consigned is situated. In the case of remittances to Calcutta, the freight is paid by the Agent for Government Consignments without the intervention of the Account Office.

This arrangement applies to currency as well as to treasury remittances.

NOTE.—In shipping currency notes, the *value* should not be entered in the bill of lading but only the number of pieces.

676. In the case of river steamers, freight on remittances of treasure despatched to or from Calcutta should be paid to the Companies at Calcutta by the Agent for Government Consignments before delivery or shipment, as the case may be, the payments being debited to the Comptroller, India Treasuries, in the Exchange Accounts of the Military Department; the receiving Treasury Officer will give the Company's Agent a certificate that he received on (date) a remittance of (kind) amounting to (amount) from (place) and that the charges for freight of the said remittance have not been paid. This certificate should be sent to the Comptroller, India Treasuries, along with the Steam Navigation Company's receipt in support of the debit in the Military Exchange Accounts.

676A. In case of remittances between treasuries in Assam, the charges will be prepaid locally. In Burma all payments will be made by the Accountant General.

677. Consignments of treasure should be taken delivery of immediately on arrival at a station; otherwise, the treasure will be carried on to the next station, at the risk and expense of the consignee.

Chapter 32.—Special Rules for Treasuries banking with a Branch of a Presidency Bank.

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678. The following rules for the guidance of Collectors and Treasury Officers and of the Agents and Accountants at the branches of the Presidency Banks in conducting the business of the Government treasuries banking with such branches, include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term "Collector" includes the officer in charge of the treasury, by whatever designation he may be called.

Accounts.

679. The books and accounts to be kept will consist of—

The scroll cash book, being the primary record.

A daily state, made up for despatch to the Collector.

An account in the general ledger, in the name of the Government of India.

A pass book, to be daily forwarded to and returned by the Collector.

680. In the scroll cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and, except in the Madras Presidency, the total of each side will form the daily entries in the general ledger.

Daily Returns.

681. In the daily state such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily states will be written up every day and closed in the usual manner, by showing the balance of the previous and of the current day; and the Agent, having satisfied himself as to their being correct, will docket and forward them, with all the appertaining

vouchers, to the Collector, on the morning following the date to which they refer. Except in the Madras Presidency the net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily state will show only the amount paid after deduction, and not the gross amount of the demand.

NOTE.—It is of importance that these documents be secured in a locked box when sent by the Agent to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

682. Care will be taken that vouchers sent to the Collector are conspicuously marked by the Agent with the word *paid*. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

683. The pass book will be written up and forwarded with the daily state, the entries being counterparts of those in the treasury account in the general ledger and being certified by the initials of the Agent or Accountant. The Collector after examination of the vouchers will, if he finds the documents correct, attach his initials to the entries on both sides and return the pass book to the Bank.

Revenue Receipts.

684. Any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalán, or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office). The officer entrusted with the duty of examining the chaláns will, after examination, enter the chalán in the appropriate register of chaláns issued (see Article 705), and will write on both original and duplicate the word "correct"; he will then affix his initials to the chalán with the date, specify the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original chalán, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Chaláns are valid only for such time, not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are re-validated by the Collector.

Receipts of Public Officers.

685. Cash receipts and deposits of the Departments named below will be received at the Bank in accordance with the special rules specified against each:—

Forest	Articles 441—443.
Public Works	„ 461 and 464 (*a*) and 466.
Military	„ 469—475 and 491.
Postal	Article 509.
Telegraph	Articles 523—525.

Forms will be supplied to the Bank by the Collector.

Any monthly comparison of receipts between the Departmental and Treasury Officers will be certified by the Treasury Officer under Article 706.

686. In the case of all other departments, fines, forfeitures and other miscellaneous receipts of public officers will be forwarded by them daily to the Bank with a chalán in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalán will, as directed in Article 684, be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned, receipted, to the public officer for record in his office.

NOTE.—The original chalán may be in the form of a book sent daily for signature.

Deposit and Local Fund Receipts.

687. The detailed account of local funds and registers of deposits are in the Collector's, Magistrate's, and Judge's offices, the Bank only receiving the amounts tendered in accordance with Article 684, and crediting them under their proper designation.

Issue of Supply Bills.

688. Intimation will be given to the Bank by the Collector, daily or weekly as may be necessary, of the amount for which, and the rates at which, bills may be granted. The Bank will receive sums tendered for bills and grant acknowledgments for the same, on presentation of which to the Collector, he will issue the bills.

NOTE.—A supply bill is identical in form with an ordinary bill of exchange or draft, and is governed by the laws generally applicable to such instruments.

Issue of Remittance Transfer Receipts.

689. (*a*) Remittance Transfer Receipts will be issued by the Bank in accordance with the rules in Articles 139 (2), 142, 143, 371—379, 385 and 386. In any case of doubt, the Agent will take the Collector's orders.

(*b*) An agent has the same authority to cancel, exchange, and issue duplicates of remittance transfer receipts, which is exercised by a Treasury Officer and should follow the same rules (Articles 145—148 and 398—402).

Civil Charges.

690. (*a*) All charges for salaries, establishments, and contingent expenses of officers of the civil establishments,—that is, Judicial, Revenue, Medical, Education, Police, etc.,—will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the Bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated, and signed. The bill will

then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

(*b*) Payment orders are valid only for a time, not exceeding ten days, fixed by the Collector; if presented after the allotted time they will be refused payment by the Bank, until re-validated by the Collector.

NOTE.—A bill for postage and telegraph charges paid in conducting the business of the Government treasury should be submitted monthly to the Collector, duly certified by the agent of the branch bank, and when it is passed, the amount should be debited in account.

691. At provincial capitals civil charges may be drawn on cheques issued by the Accountant General or Comptroller in favour of the payee.

Departmental Payments.

692. (*a*) The rules regarding the issue of letters of credit and payment against them in the case of each of the following Departments, are contained in the rules specified against them:—

Forest	Articles 445—447.
Public Works	„ 449—453.
Military	„ 477—480 (*a*) and 482 to 485 and 487.
Postal	„ 511—517.
Telegraph	„ 536—540.

(*b*) Letters of credit, issued under the rules, may be acted on without further authority, the Agent observing the prescribed limitations.

(*c*) In cases not covered by letters of credit, the Agent will act only on payment orders signed by the Collector.

NOTE.—Where funds under a letter of credit are required only at head-quarters, the original letter of credit may be passed on by the Treasury Officer to the Bank Agent; but if funds are required both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn against at head-quarters.

Refunds.

693. Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the Collector, as in Article 690.

Discount on Sale of Postage and other Stamps.

694. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under Article 684, the receipted chalán being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

695. Government Promissory Notes, on which interest may be due, will be presented to the Collector of the district, who, having made the

necessary examination and record under Chapter 13 of this Code, will give the holder an order on the Bank in the following form:—

PAY TO——————————————————————————

Rupees——————————————————————————, being interest for————half-year at————per cent. due on Government Promissory Note No.——— of————for Rupees————.

Collector.

Deposit Repayments.

696. (*a*) Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's accounts will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Collector for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each Court.

(*b*) Each Court should duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the Personal Ledger Pass Book.

Bill Payments.

697. Supply bills and remittance transfer receipts drawn upon the treasury are advised to the Collector, who passes on the advice to the Agent. The advice lists shall be kept carefully under lock and key and should be bound up together at the end of the year. The bills may be paid on presentation and *without further special authorization*, in accordance with the rules in Chapter 21, Articles 390—393 and 397, so far as applicable, provided that they are presented before the end of the third account year after that in which they were issued.

Remittance of Coin.

698. Remittances from Branch Banks are made under the orders of the Collector on receipt of instructions from the Accountant-General or in accordance with standing orders. The rules regarding packing and despatch of remittances in Articles 643 to 649, 652, and 656 to 659 should be observed by the Branch Banks; but in the absence of special arrangements to the contrary made with the Agent, the Collector should arrange for the actual conveyance and escorting of the remittances. The power to sanction the entertainment of extra potdars vested in the District Officer by Article 664 does not apply to Treasuries where there are Branch Banks. No extra potdars should accordingly be entertained by such treasuries at the cost of Government without the sanction of the Accountant-General.

699. The following rules are to be observed in the testing of remittances of coin made to Agents of the Bank from Government treasuries.

They should be fully explained to the potdars in the charge of every remittance made to the Bank:—

(*a*) Weighment of boxes must be made, when practicable, on receipt of a remittance from a mofussil treasury. The result of this weighment must be entered on the receipt given to the officer or potdar delivering over the remittance.

(*b*) All treasure remittances from the mofussil will be examined in a room separate from the general business, or if a separate room cannot be made available, some distance apart from the general business.

(*c*) The contents of each bag are to be emptied into another and passed through the scales.

(*d*) Mofussil potdars must see that the index of the scales is steady before the contents are thrown out.

(*e*) The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Bank's Agent and of the mofussil treasurer's agent, until regularly examined and brought to account.

(*f*) Nothing must intervene between the mofussil treasurer's agent and the Bank's examining potdars, so that an uninterrupted view may be obtained by the mofussil agent of the examination of the treasure in his presence. The mofussil treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.

(*g*) Upon completion of examination of a remittance, light coins should be weighed against full-weight coins and a certificate of the result granted on the spot to the mofussil treasurer's potdar.

(*h*) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other is commenced, unless when two potdars are deputed to represent a treasury.

(*i*) If the work of weighing or examining be not finished within the day, all bags not finally taken over by the Bank will be placed in chests under double keys, the one to be retained by the mofussil treasurer's agent, the other by the Bank's authorities.

(*j*) The Bank potdars who commence weighing and examining a mofussil remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable sickness.

(*k*) When a remittance is not accompanied by a potdar, the examination will be proceeded with by the Bank's officer in usual course. But in such cases the Bank Agent must ask the Collector to depute a subordinate to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions. The Collector should depute for the purpose a subordinate of some standing and not a low paid clerk.

(*l*) The mofussil potdars, or agent, must, before finally leaving the Bank, sign, in a book kept for the purpose, a memorandum of the uncurrent and spurious coins and of any deficiency found after examination of their respective remittances.

(*m*) Should mofussil potdars or agents find any of the above rules not complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they are immediately to report the same to the Bank's Agent.

Article 700, page 285—

Cancel the number "619" *in line 3.*

Appendix H, page 339—

Item 102.—Cancel the words "of the home circle."

Cancel items 106 to 109.

Forms 81 and 81A, pages 460 and 461—

Cancel these forms.

(2) Before 10th April, a statement showing the balance at credit on 31st March of each Government officer who in his public capacity has a separate account. This should include the accounts, if any, of Military and Public Works officers.

702. The Bank will be kept open for the transaction of the treasury business on all recognised holidays, if so required by the District Officer.

Accounts with Government Officers.

703. The following are the rules for Government officers who require to keep a banking account. These rules do not, however, apply to the banking of Regimental Funds, which may be lodged with any bank with the sanction of Controller of Military Accounts, or Deputy Controller of Military Accounts in independent charge. Such accounts must be kept with a Presidency Bank or a branch of a Presidency Bank, or, where there is no such Bank, then with any other Bank, but in the latter case the money will be at the personal responsibility of the officer concerned, in the same way as if it were kept in his private custody:—

I.—No officer of Government may have an account in his public capacity with any bank without the previous sanction—

of the Accountant General for Railways, if he is an officer under the Railway Department;
of the Controller of Military Accounts, or Deputy Controller of Military Accounts in independent charge, if he is a Military officer;
of the Civil Accountant General or Comptroller, in other cases.

II.—The permission will be given in the following cases:—

(1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools.
(2) For moneys raised by voluntary subscription for any public or *quasi*-public purpose.
(3) To Political Officers for moneys in respect of which they have transaction with Native Chiefs; but not for moneys employed in the ordinary course of public service.

III.—The permission must not be given in the following cases:—

(1) Where the money lodged in the private account is drawn from the Government treasury for expenditure upon public account, or is received in order to be paid into the Government treasury, either as revenue or as deposits.
(2) Where the money forms part of a balance of an account submitted to the Account Department, or the receipts or outgoings are transactions of which the officer is bound to render an account to the Account Department.
(3) Where the money, by law or any order of Government or of a Court of Justice, must be deposited with, or held in trust by any officer of Government in his official capacity.
(4) Where the money is advanced for contingent expenditure, or, under the rules of the Public Works Department, to Civil Officers for Public Works expenditure.

IV.—Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

V.—Private and Military Secretaries to Governors and Lieutenant-Governors are exempted from the above rule. Secretaries to Governments may sanction accounts in their own name, in an order of which a copy must be communicated to the Account Officer concerned, and which should state the nature of the moneys kept in the account.

VI.—The following officers are also exempted from these rules, *viz.*, Administrator General, Official Trustee, Official Assignee, Official Receiver, Sheriff, Government Solicitor, Madras, Solicitor to the Government of India, and Account Officer, High Court, Original Side (including an Accountant General of a High Court where there is one).

Additional Rules for District Officers.

Registers of Chaláns issued and Orders for Payment.

704. The above rules state in what cases the Bank receives or pays money without the previous order of the District Officer and in what cases the previous order of the District Officer is necessary. It is also prescribed that the District Officer must maintain two registers in which to note these orders, *viz.*, a register of chaláns issued and a register of orders for payment. The former of these may be worked by departments, the chaláns of land revenue being passed and registered by the Land Revenue Department of the District Officer's Office, those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

705. When the daily state with the chaláns and vouchers is received from the agent, the account will first be examined against the chaláns and vouchers which support it. Then the vouchers which have been already approved and registered by the District Officer will first be marked off in the register of chaláns issued and of orders for payment, that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily state, with its chaláns and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the account department of treasuries which do not bank with a Presidency Bank.

NOTE.—In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts.

Advices and Certificates.

706. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department should be prepared in the treasury, and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts.

Treasury Returns.

707. All treasury returns, with the exception of those the bank is instructed to furnish in this chapter or under express orders of the Accountant General, should be prepared in the treasury and not in the bank.

Chapter 33.—Miscellaneous.

Basses and Minicoy Light Dues .	708	Hong-Kong Police Remittances .	716 A
Deceased and Distressed Seamen .	710	Examination Fees	717
Seamen's Money Orders . . .	713	Custody and Supply of Stamps .	720
Emigrants' Remittances . . .	714		

Article 708, page 288—

In line 2, after the words " Mincoy Light " *add the following*:—

" Subject in each case to a reduction of 25 per centum."

1st List—10-3-13.

year. A table showing the amount leviable in Indian currency will be supplied to each Collector by the Board of Trade. Commission at seven and-a-half per cent. on the realisations is credited to Customs, and the balance to the London Account. When a refund of these dues is made, the Collectors of the dues should show them in their Statements of Collections periodically sent to England; but except with special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form L. V. 7 should be issued for each ship for the same voyage, and one entry without distinguishing the Basses from the Minicoy dues should be made in the account (Form L. V. 9). Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General, who obtains the forms from England.

709. The following rules respecting Light Dues Forms are to be observed by the officers who collect these dues in India:—

1. The stock of Light Dues Receipt Forms to be retained at each port or outport should not exceed the number required for issue during a period of eighteen months; but when one book of 25 forms is more than sufficient for that period two such books should form the maximum stock to be retained.

2. When applications are made to the Accountant General for fresh supplies of such forms, the numbers of the forms on hand at the time on application should be stated, and when applications are made by the Comptroller General to the Board of Trade for supplies of forms for more than one province, the quantity required for each province should be stated separately.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms, and any forms cancelled or defaced should, together with the corresponding counterparts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms, lost or destroyed, should be stated, with an explanation, on the accounts. The numbers of the unused Light Dues Receipt Forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light Dues are repaid, the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Deceased and Distressed Seamen.

710. Rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed British seamen, have been laid down by the Government of India for the guidance of the Account Department and the marine officers concerned, and are here reprinted for convenience of reference:—

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 86, which is Form C. C. 18 (slightly modified) at page 42 of the "Instructions to officers in the British possessions abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms described by those instructions and draw out their vouchers as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the district treasury account daily in full, any balance in hand being remitted to the treasury. Such receipts and charges will be credited and debited to account current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to account current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified Form C. C. 18 above referred to) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant General.

7. The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the India and Imperial exchequers; amounts realised or paid in India will be recorded in Indian currency, while the balance only of the monthly account remitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

711. The wages of discharged seamen detained in hospital or in jail should continue to be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages, or for the balance in hand at the time of their death.

712. Unclaimed wages and deposits of British seamen, not deceased, when ruled by Merchant Shipping Act (Act 1 of 1859), should be dealt with in the same manner as all other unclaimed deposits of the Civil Department and credited to Government after the prescribed lapse of time. When, however, these come under the operation of the English Merchant Shipping Act, they should be credited to the Board of Trade after they have remained unclaimed in the Shipping Master's hands for a period or twelve months.

Seamen's Money Orders.

713. A Shipping Master is required, at the close of each day on which seamen's money orders are issued, to remit to the Treasury at the station the amount received by him on that account, less commission at

2*d.* in the pound. The remittance will be accompanied by an extract schedule in the form appended to the rules (Instructions to Shipping Masters in India) and the Treasury Officer's acknowledgments will be taken in the pass book to be kept for the purpose. At the end of the month the Treasury Officer will forward to the Accountant General a schedule in the same form, giving particulars of the money orders issued during the month, to whom also the Accountant General, Post Office and Telegraphs, will communicate the rate of exchange from time to time.

Emigrants' Remittances.

714. Indian emigrants to Crown Colonies are allowed to remit their savings through Government agency. The remittances of emigrants of the Fiji Isles are paid through the Government of India. In return for money lodged with the Colonial Treasurer the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. The Colonial Government forwards two lists of advices to India, one to its Emigration Agent and the other to the Comptroller, India Treasuries, containing particulars of name, age, occupation, and full address of both payee and remitter. On receipt, the Agent will deposit at the Bank of Bengal the total amount of the batch of remittances, and at the same time inform the Comptroller, India Treasuries, of the fact of his having done so. The Comptroller, India Treasuries, will then issue the advices to the Treasury Officers concerned for payment of the money orders. The Treasury Officers must see that the particulars given in each advice correspond with the statement of the payee, and that a stamped receipt is taken for all sums exceeding R20 on the order itself. No separate receipt is necessary.

715. The amounts when paid should be charged separately for each colony in the treasury account, and the Accountant General of the province when debiting India will also show the amounts paid on account of emigants' remittances for each colony separately. The Comptroller, India Treasuries, will enter in the advices issued under the preceding article the date of the advice list received from the colony and after the lapse of one year from that date the Treasury Officers will return the advices of all unpaid money orders to the Comptroller, India Treasuries, who will return the amounts thereof to the Emigration Agents concerned for refund to the respective remitters.

716. In the case of the Colonial Government, Mauritius, which has a direct account with the Government of India, the payments will be made by Government from its own funds and charged to the colony.

Hong-Kong Police Remittances.

716A. Indian Policemen serving in Hong-Kong are allowed to make remittances through the Government of India to their relatives in India. Advices of these remittances are forwarded by the Colonial Government direct to the Comptroller, India Treasuries, who advices the Treasury Officers concerned.

Examination Fees.

717. All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

718. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipt so endorsed at the treasury whence it was issued—the recipient giving his receipt below the endorsement.

719. If the original amount was paid into a Presidency Bank, the refund will be made (in accordance with the above procedure) by the Accountant General.

Custody and Supply of Stamps.

720. Rules laid down by the Government of India for the custody, supply and sale of stamps of all descriptions are printed in Appendix K.

APPENDIX A.

[See Chapter 3, Article 30.]

Model* Form of Bond of Indemnity for drawing Leave Allowances, 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, pensions 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 B.

[See Chapter 3, Article 36.]

Table for calculating the Tax under Act II of 1886.

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.
Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 8
2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 2 8	5 3 4
3	0 1 0	0 1 3	53	1 1 8	1 6 1	300	6 4 0	7 13 0
4	0 1 4	0 1 8	54	1 2 0	1 6 6	400	8 5 4	10 6 8
5	0 1 8	0 2 1	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 8 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 4
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7			
22	0 7 4	0 9 2	72	1 8 0	1 14 0			
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000	52 1 4	
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000	78 2 0	
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000	104 2 8	
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000	130 3 1	
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000	156 4 0	
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000	182 4 8	
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000	208 5 4	
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000	234 6 0	
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000	260 6 8	
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15 00	390 10 0	
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20.000	520 13 4	
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000	651 0 8	
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30.000	781 4 0	
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000	911 7 4	
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000	1,041 10 8	
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000	1,171 14 0	
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000	1,302 1 4	
43	0 14 4	1 1 11	93	1 15 0	2 6 9	60,000	1,562 8 0	
44	0 14 8	1 2 4	94	1 15 4	2 7 2	70,000	1,822 14 8	
45	0 15 0	1 2 9	95	1 15 8	2 7 7	80,000	2,083 5 4	
46	0 15 4	1 3 2	96	2 0 0	2 8 0	90,000	2,343 12 0	
47	0 15 8	1 3 7	97	2 0 4	2 8 5	1,00,000	2,604 2 8	
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
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50	1 0 8	1 4 10						

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8,000	208 5 4
9,000	234 6 0
10,000	260 6 8
15 00	390 10 0
20.000	520 13 4
25,000	651 0 8
30.000	781 4 0
35,000	911 7 4
40,000	1,041 10 8
45,000	1,171 14 0
50,000	1,302 1 4
60,000	1,562 8 0
70,000	1,822 14 8
80,000	2,083 5 4
90,000	2,343 12 0
1,00,000	2,604 2 8

APPENDIX BB.

Rules regarding the grant of Exchange Compensation.

His Excellency the Governor General in Council is pleased to prescribe the following Rules in regard to the grant of Exchange Compensation, in supersession of those published with Resolution No. 3621-A., dated the 18th of August 1893, and other orders on the subject.

2. His Excellency in Council takes this opportunity of declaring that the grant of Exchange Compensation is a provisional addition to salary, calculated on the difference between the gold value of half salary, at the market rate of exchange, and its value at a privileged rate which, for the present, is fixed at 1*s.* 6*d.* per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which 250*l.* converted at the privileged rate shall fall short of the equivalent of 250*l.* converted at the market rate.

3. The Government of India reserve to themselves full power at any time to reconsider the whole subject, without admitting any vested rights to receive the compensation in the form now sanctioned, or in any other form.

4. The object of granting Exchange Compensation is to secure certain classes of Indian public servants against serious depreciation of their emoluments by the fall in the sterling value of rupee salaries, so that they may be enabled to live according to their station and that the public service may continue to attract recruits of the same high quality as heretofore.

RULES.

I. The grant of Exchange Compensation is deemed to be justified on the considerations stated above, in the case of those public servants only who supply the indispensable European element in the administrative body of Indian officials.

II. The officers who fulfil the above conditions are—

(1) Europeans appointed in England;

(2) Officers appointed as Europeans in India to offices in which European qualifications are held to be indispensable, or to services and departments in which a proportion of Europeans is held by the Government of India to be indispensable, and for the purpose of maintaining that proportion.

Europe, in the meaning of this rule, shall be deemed to include the English-speaking colonies.

III. The Government of India shall from time to time determine what are the offices or services in which European qualifications are deemed to be indispensable.

IV. (1) No person hereafter appointed in India to such an office or service shall be eligible for Exchange Compensation, unless, on appointment, he shall be declared eligible by a certificate granted by the Indian Government by or under which such appointment is made.

(2) The certificate will set forth the grounds upon which the holder is deemed to be a European of the class described in Rule I.

(3) Such certificate shall not be given to any person who is qualified for appointment under 33 Vict., c. 3, sec. 6.

(4) The decision of the Government of India as to the granting or refusing of such certificate is final.

V. Exchange Compensation is not admissible to—

(*a*) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case.

(*b*) Persons serving under a contract in which their allowances are definitely fixed which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed.

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will under paragraph 3 of the Resolution publishing the Rules be entitled to Exchange Compensation Allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

(*c*) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession.

(*d*) Members of the Political Department of the Government of India except those substantive or officiating in the grades of Resident.

VI. If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

When a wound or good service pension due to an officer serving in India is received by him in sterling in England, an abatement should be made from the Exchange Compensation drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the market rate fixed for the quarter for the payment of Exchange Compensation.

Subsidiary Rules.

VII. The allowance is granted in the form of a percentage on the officer's salary, which will be calculated by the Comptroller General each quarter, and notified by him about the 15th day of the final month in the preceding quarter. Subject to the limits prescribed in clause 2 it will be based on the amount by which the average demand rate of exchange in Calcutta during the quarter ending on the date named falls short of the privileged rate of exchange.

VIII. The percentage fixed for any quarter is applicable to all payments of salary falling due during that quarter. Thus the percentage for the July to September quarter applies to salary payable between the 1st of July and 30th of September, which ordinarily is the salary for June, July and August.

When salary is drawn for a portion of a month Exchange Compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

IX. The allowance is payable, month by month with pay, and under the rules under which pay is drawn; and it will be charged as pay, but under a separate detailed head. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 38. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay.

Deputation allowance does not come within the definition of "salary" in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

X. Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India.

XI. Exchange Compensation is not admissible, under the orders of the Government of India, to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of it to such officers under the present rules and restrictions. But it is in each case for the foreign employer to decide in the first instance

whether he is willing to grant the allowance or not. If he signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance.

XII. Family remittances of pay are not permissible to any officer who is, at the time in respect of which the pay is due, in receipt of Exchange Compensation.

XIII. These Rules shall come into force with effect from the 1st of April 1897, provided that officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

APPENDIX BB[1].

Resolution by the Government of India, in the Finance Department,

Page 297, Appendix BB[1], Para. 3—

Add the following as (h) in the list:—

(*h*) Indo-European Telegraph Department.

2nd List—1-6-13.

The rules and orders regarding [illegible] Resolutions by the Government of India in the Finance and Commerce Department, No. 2422-Ex., dated the 31st May 1897, and No. 3692-Ex., dated the 22nd August 1898, provide that a European appointed in England is entitled to the allowance unless his salary is fixed in sterling, or unless he is specifically excluded from it by the terms of his engagement. His Excellency the Governor General in Council is now pleased to direct that henceforth no person appointed under a written contract in England shall be entitled to exchange compensation allowance unless he is explicitly admitted thereto under the terms of the contract or unless the appointment which he holds gives him a claim to the allowance under any general rule or decision of the Government of India. Officers appointed to posts not forming part of any regular service stand in a special position, being in the absence of any special provision in their contracts, *primâ facie* eligible for the allowance if appointed in England before the 7th June 1907, but ineligible if appointed on or after that date.

The following statement shows the services or branches of services in which officers appointed in England are to be held to be eligible in the absence of any special disqualification (which may be either personal or official) to draw exchange compensation allowance.

1. Judges of High and Chief Courts.

2. Military officers on salaries not fixed in sterling (except those employed in the Imperial Service, Survey of India Department otherwise than a Surveyor General), Departmental officers with honorary rank, Departmental warrant officers (except those of the Army Clothing Department), Soldier Mechanics of the Ordnance Department in India and Non-Commissioned officers employed in Military Grass and Dairy farms.

3. Officers of the—

(*a*) Indian Civil Service.

(*b*) Indian Educational Service.

(*c*) Indian Medical Service.

(*d*) Civil Veterinary Department.

(*e*) European Gardeners' Service.

(*f*) Superior-Revenue establishments of State Railways on salaries less than Rl,500 a month.

(*g*) Marine Department.

APPENDIX BBB.

Page 298, Appendix BBB— [illegible] *for the time being are to be deemed*

Heads of Department under the Finance Department :—

FINANCE DEPARTMENT .	Comptroller and Auditor General ; all Accountants General, Comptrollers and Examiners of Accounts; the Head Commissioner and Commissioners of Paper Currency, and Mint and Assay Masters.
	1st List—10-3-13. Chancellor, Calcutta University; Director General of Archæology ; and Council of the Imperial Library.
FOREIGN DEPARTMENT . .	Resident in Kashmir ; Resident in Nepal ; Resident at Baroda ; Political Resident in the Persian Gulf ; Political Resident in Turkish Arabia ; Inspector General, Imperial Service Troops ; Political Officer in Sikkim ; and his Britannic Majesty's Consul-General in Khorasan.
DEPARTMENT OF COMMERCE AND INDUSTRY.	Director General of Posts and Telegraphs ; Director, Geological Survey of India ; Commissioner of the Northern India Salt Revenue ; and the Controller of Printing and Stationery in India.
DEPARTMENT OF REVENUE AND AGRICULTURE.	Surveyor General of India ; Inspector General of Forests ; Director General of Observatories ; Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa ; the President, Forest Research Institute ; and Principal, Imperial Forest College, Dehra Dun.
RAILWAY DEPARTMENT . .	(1) The Manager (in cases where he does not already exercise the power of a Local Government) and (2) the Engineer-in-Chief in each of the three State Railway Lines, *viz.*, the North Western Railway, the Eastern Bengal State Railway and the Oudh and Rohilkhand Railway ; the Engineer-in-Chief of each line under construction or survey (in cases where he does not already exercise the powers of a Local Government), and the seven Senior Government Inspectors of Railways at Calcutta, Lucknow, Lahore, Bombay and Madras.
FINANCE DEPARTMENT . .	Comptroller and Auditor General ; Inspector General of Excise ; all Accountants General (including Accountant General, Railways, and Accountant General Post Office and Telegraphs) and Comptrollers ; Examiners of Accounts, Military Works Services and State Railways ; and the Government Examiners of Railway Accounts.

APPENDIX BBBB.

[See Chapter 6 (Art. 98, Vol. I, C. A. C.].

Sundry Rulings relating to Contingent Charges.

(*a*) Salaries and fixed allowances

No salary charges of any kind (except for pay of hot weather establishment, of karawas or crop-watchers in Baluchistan, of coolies engaged on Public Works on daily or monthly wages and audited by the Civil Account Officer, of temporary Field establishment of Surveys and Settlements, of all sweepers whether whole time servants or otherwise in the Civil Department and at the discretion of the Local Government of such other classes of menials, *e.g.*, cooks, 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) and no additions to pay may be charged as contingent expenditure or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills. Fixed travelling allowance and house-rent, etc., should be drawn along with the pay of an officer.

NOTE 1.—Local Governments and Administrations 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 provided that—

(*a*) 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;

(*b*) the allowance will not count for leave allowances or pension.

(*c*) 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 payments, record his reasons therefor, and must satisfy himself—

(1) that the work to be done is really necessary;
(2) that it is outside the regular duties of a menial on the permanent establishment; and
(3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

2. Annual statements of payments thus made should be submitted to the Local Government for scrutiny.

3. The Departments of the Government of India exercise the powers of a Local Government for the purpose of this rule.

NOTE 2.—The limitation imposed upon recurring payments by Exception (*a*) to Article 98 (*m*) does not apply to contingent payments on account of establishments paid for under Article 98 (*a*).

NOTE 3.—The Comptroller General / Head Commissioner exercises as regards both his own office and the account / paper currency offices subordinate to him, the power 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.

(*b*) 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 Comptroller General and the Head Commissioner of Paper Currency is authorised to allow remuneration to punkha-pullers in Civil Account and Currency offices, 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.

(*c*) Section-writing and copying

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. 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.

(*d*) Official publications.

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 Imperial 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. 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.

Official publications* (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the

* The following are not to be considered official publications:—
Acts of Parliament (except Mutiny 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.

address of the Assistant Under Secretary of State for India; the revenues (Imperial or Provincial) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

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.

Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

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.

Exceptions.—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post and Telegraph Department respectively on cash payment by officials and others requiring them.

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.

(*e*) Books, newspapers, etc.

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. In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465–4493-37, 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.

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.

Books for the Education Department should be obtained under the present rules and usage of the several Local Governments concerned.

The several Departments of the Government of India, the Local Governments (except the Governments of Madras and Bombay), and Administrations, all Heads of Departments, and all Officers to whom the power to purchase books and news-

papers 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.

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. 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.

Payments for Books and Maps procured from abroad should by preference be made in India either through an agent or a bank on bills drawn by the supplier. When this is not practicable the remittance should be made invariably through the Local Accountant General, who should be responsible for purchasing the bills.

Judicial Officers may purchase books suitable for a Law library, within their Budget allotment, without obtaining previous sanction of Government.

NOTE.—This article does 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.

(*f*) 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 local 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.

(*g*) Postage labels . . Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(*h*) Country scales . . Country scales are quite good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

(*i*) Liveries (Imperial)* . . Liveries, when the charge is Imperial, are supplied to messengers, other than those on the Viceroy's staff or in the Political and Postal Departments (for which special rules exist), under the following rules :—

(*i*) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quarter-Master General, or, other officer of the Army Head-Quarters, or other officers who may from time to time be brought under

* The belt and badge ordinarily worn by peons are not included in the term livery.

these rules by the Government of India, liveries may be supplied once every year except in the following cases in which the livery may be renewed at once :—

(*a*) Where the livery has been destroyed or lost through accident and not through carelessness on the part of the messenger.

(*b*) Where a messenger is appointed in succession to a deceased messenger.

The limit of cost is R22-8 for a messenger, and R30 and R60 for jemadars, according to the rank of the officer on whom they attend.

(*ii*) 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.

(*iii*) Any inferior servant attached to an establishment located on public grounds at a hill station 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. 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.

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.

Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

(*j*) Liveries (Provincial) *

Where the charge is Provincial, 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. Warm clothing

* The belt and badge ordinarily worn by peons are not included in the term livery.

may be supplied under orders of the Local Government to watchmen, guards, and other menial ser-

Page 304-7, Appendix BBBB, clause (*k*)—

Rule 2.—Insert the following Note :—

Appendix BBBB.—Sundry Rulings relating to Contingent Charges—

Page 304.—(*k*) Supply of articles for the public service—

In line 1 before the word "rules" *insert* "general"

Page 304, Appendix BBBB—

(*k*) Supply of Articles for the public service.

Substitute the following for the preamble :—

The supply of articles for the public service in India are subject to the rules specified below and also to any subsidiary instructions regarding specific articles which have been or may be issued by Government of India from time to time (*e.g.*, those relating to the supply of stationery). The rules specified here have been sanctioned by the Secretary of State, but the Government of India are authorised to sanction departures from these rules in cases in which (*a*) such a departure is absolutely unavoidable, (*b*) expenditure has been irregularly incurred and there is no alternative but to condone the irregularity, provided in both cases that when the expenditure involved exceeds R10,000 the matters should be reported to the Secretary of State.

2nd List—1-6-13.

colon, and add "provided that the quality required is obtainable."

current from existing centres; and small electrical power and lighting plants

"NOTE.—By 'important iron or steel work' are meant articles of iron or steel, which from 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 officers' 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."

Rule 13.—*Add the following entry to the list of officers* :—"Superintendent of Port Blair."

Insert the following as Note 1 under Rule 13 and re-number the existing Note as Note 2 :—

NOTE 1.—The above 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. In Note 2, as re-numbered make the following amendments :—

For "Director of Industrial and Technical Engineers, Madras," *read* "Directors of Industries."

For "Honorary Director of Fisheries, Madras" *read* "Directors of Fisheries."

Omit "Director of Industries, United Provinces."

For "Principal of the Training College, Lahore," *read* "Principals of Training Colleges."

For "Principal, Bombay Veterinary College," *read* "Principals of Veterinary Colleges."

(*c*) Block tin.
(*d*) Wines and Spirits and English-bottled beer for the use of Government Hospitals in

Page 305—

Rule 5.—For "R 50" in line 11 read "R 750."

Rule 7.—Insert the following under clause (vii) at page 306 :—

(*viii*) Such articles as Superintendents of Vaccine Depots may require for the preparation of vaccine lymph (*e.g.*, lanoline and glycerine).
(*i*) Italian marble.
(*j*) Such other classes of articles as may from time to time be prescribed by the Government of India. All such cases should be reported to the Secretary of State for his information.

NOTE.—Purchases made under this rule are not subject to the condition that the articles must be in India at the time of order.

RULE 5.—*Special Purchases in India.*

When serious inconvenience to the public service would be caused by waiting to obtain an article from England through the Director General of Stores, or when owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which under the foregoing rules should be obtained through the Store Department the purchase may be made in India, subject to Rule 9 provided that the articles are already in India at the time of order, but in such cases if the value of the articles exceed R50 the sanctioning officer should place on record the reasons which make the local purchase desirable.
This record shall be available for the information of the Accountant General, the Examiner of Accounts or the supervising officer when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in these rules is to be deemed to prohibit the purchase of stores of European manufacture 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 be obtained by indent on the Store Department of the India Office, except any which the Secretary of State may have specially authorised the Government of India or its officers to purchase direct outside India. 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 Note to Rule 9 below.

(*iv*) Excise instruments and apparatus required by Provincial Excise Departments for experimental or research purposes.

Page 306—

Insert the following after Rule 7 :—

* * * * * * * *

Page 306, Appendix BBBB—

(*k*) Supply of articles for the public service.

RULE 7.—*Insert the following under clause (viii) of page 306 as* [illegible] *10th March 1913 :—*

Page 306, Rule 8—

For "RULE 8" *read* "RULE 12". *In line 4 omit the full-stop after* "Administration" *and dad* "and entered in a schedule as corrected from time to time by the Government of India."

Page 306, Appendix BBBB—

(*k*) Supply of Articles for the public service.

Rule 7 (v) :—

After "crockery" *insert a comma and add* "and linen"

2nd List—1-6-13.

shown in the Rate Lists.

(*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.

may select	250
(*ii*) Other officers authorised to incur expenditure	50
(*iii*) Controller of Printing, Stationery and Stamps	1,000
(*iv*) Local Government or Administration :—	
1. In case of purchases made under Rule 3 (*a*)	3,000
2. In case of purchases made under Rule 5	Full Powers.

The powers of a Local Government are also exercised by the following officers :—

Surveyor General of India.
Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
Director-General of Observatories.
Director-General of Posts and Telegraphs.
Political Resident, Persian Gulf.

NOTE.—The Comptroller General and the Accountants General can purchase in the local market any one articles of European manufacture or any number of articles of the same description not exceeding R250 in value.

NOTE 2.—The Officers named below may obtain direct from manufacturers or dealers in England, America, Japan or any other foreign countries such articles as they may

require for experimental or research purposes, within the limit of the funds annually allotted to them for the purpose in the Budget.

Superintendent, X-Ray Institute.
Chemical Examiners.
Superintendents of Vaccine Depôts.
Principals of Medical Colleges.
Superintendents of Medical Schools.
Directors 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.
Director of Industrial and Technical Inquiries, Madras.
Honorary Director of Fisheries, Madras.
Principal of the Central Training College, Lahore.
Principal, Bombay Veterinary College.
Surveyor-General of India.
Inspector-General of Forests.
Director-General of Observatories.
Director of Botanical Survey.
Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
Imperial Bacteriologist, Civil Veterinary Department.
Imperial Agricultural Chemist.
Imperial Mycologist.
Imperial Entomologist.

Page 307.—In the list of officers under Note 2 to Rule 9 add the following:—

Director of Public Instruction, Bengal, for the mining classes in the coal fields.

Director of Industries, United Provinces.

Page 307.—Omit Note 2 on this page under the list of officers.

1st List—10-3-13.

Appendix BBBB, page 307—

Add the following to the list in Note 2 to Rule 9:—

Director, Madras Cinchona Department.

1st List—10-3-13.

	tingencies of these departments.
(*m*) Recurring charges . .	No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

NOTE.—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 assessments certified to as required by Article 98 (*o*), Civil Account Code. 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.

Exceptions.—(*a*) All officers entitled to draw Contingent bills may incur recurring contingent charges up to R10 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.

(*b*) 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.	R100 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 R45 a month.

(*c*) 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 are authorised to sanction, up to a limit of R15 a month in each case, items of recurring contingent expenditure.

(*n*) Rent . . . . . 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.

This rule does not authorise payments or adjustments between departments.

The responsibility for the recovery of rents for officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department (see Articles 1184 to 1190, Public Works Department Code, Volume I, Chapter XII), 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.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the 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. Heads of Departments possess in addition to these powers, power to sanction house rent for ordinary office accommodation referred to in clause (*m*).

(*o*) Municipal and Cantonment taxes. 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. Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid 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 and debited to Miscellaneous. 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 Government buildings the assessment should be certified to by the departmental officers concerned.

(*p*) 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.

(*p*) (*a*) Electrical Installation. All works and repairs in connection with 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.

As a general exception to this rule the Telegraph Department is authorised to execute works and repairs in connection with installations in telegraph buildings, including residences forming part of, or adjoining office buildings, but not other residential buildings the case of which will be governed by the ordinary rule.

In all cases the Department carrying out the work will bear the cost.

(*q*) English churches. Rules regarding supply of articles to English churches are contained in Government of India, Home (Ecclesiastical) Department, Resolution No. 178, dated 21st May 1898, as amended by Home Department No. 397, dated 13th September 1907.

(*r*) Postal commission. 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 Office considers it necessary to require the sanction of the Local Government.

(*s*) Telegrams. 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.

(*t*) Chubb's locks. 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.

(*u*) Petty Construction and Repairs. Expenditure on Construction and Repairs executed by Civil Officers can be treated as Contingent Expenditure of the department incurring it and classified as Petty Construction and Repairs only

Appendix BBBB, page 310, clause (*v*)—

Insert the following at the end :—

If a typewriter cannot be repaired locally, it should be sent to the Controller of Stationery, who will issue instructions for the packing and transport of the instrument and will arrange for the repairs. No instrument should be rejected as worn out or unfit for use until it has been examined by the Controller of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new typewriter in place of the one returned.

1st List 10-3-13.

Appendix BBBB, page 310—

Insert a new clause :—

(*x*) Motor cars. Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Services 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 :—

(*a*) 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 R 50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than R 15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to 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.

(*b*) 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.

1st List—10-3-13.

APPENDIX C.

[See Chap. 7, Art. 102, Vol. I., C. A. C.]

Rules for the payment of compensation for land taken up under the Land Acquisition Act, 1 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, and No. 1605-A., dated 3rd April 1900.)

Land Acquisition Officers.

1. After all preliminaries [illegible] 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 in Article 467 of the Civil 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 change in the appointment of the officer's award made 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 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. When the payees ultimately claim payment of sums placed in deposit, 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 representive must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference 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 Rs. 50 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) With each money order shall be sent a receipt in Form C duly filled in. The post office will return the receipt after it has been signed by the payee to the officer making the payment who will dispose of the receipt in the usual way.

(iv) For the words "paid in my presence $\frac{\text{by cash}}{\text{by cheque}}$" in Form C, the words "paid by money order" shall be substituted.

The Accountant General will accept, in the case of 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.

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. Payment of the amounts deposited shall be made 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. The use of cheques should be safeguarded by a strict observance of the following rules:—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.
(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.
(4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under R ."
(5) A periodical examination of pass-books, from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

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 as if the reference to the Civil Court has been made 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 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 Examiner 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 land 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 of the Province, who will in ordinary course forward them 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 $\frac{\text{in cash}}{\text{by cheque}}$ to "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 Form 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 Examiner.

17. When the land is acquired for, and the cost is debitable to, the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Accountant General.

18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or Military 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 Civil Accountant General concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant General 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 vouchers prescribed in this annexure, 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 of this annexure.

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* _____, *Purgunnah* _____.

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.*	*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.
		₹ a. p.	₹ a. p.	₹ a. p.	₹ 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 _____.

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 R _____,

_____ on account of cost of land taken up by Government,

as detailed on reverse.

Signature of the payee _____,

Locality _____,

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 _____

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 R _____,

_____ on account of cost of land taken up by Government

as detailed on reverse.

Signature of the payee _____,

Locality _____,

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 _____ *191* , *in accordance with Award statement No.* _____,
dated _____, *on account of land acquired for* _____ *in the district of* _____,
Tehsil _____, *Mouza* _____.

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	*a.*	*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 _____ *191* .

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			

Land Acquisition Officer.

Dated _____ *191* .

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			

Land Acquisition Officer.

Dated _____ *191* .

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			

Land Acquisition Officer.

Dated _____ *191* .

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.	
	TOTAL .	-		

Dated 191 . *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.	
	TOTAL .			

Dated 191 . *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 D.

[See Chaps., 9 and 21.]

List of Treasuries which Issue and Cash Bills.

[NOTE.—Bills drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, should be addressed to those Banks, and not to their Secretaries. Those drawn on their branches conducting Government business should also be addressed to the Bank itself with the name of the station added, thus: "Bank of Bengal, Dacca," "Bank of Bombay, Poona."

2. The treasuries of Hyderabad, Deccan, and of Hyderabad, Sind, as also those of Nowgong, Bundelkhand, and of Nowgong, Assam, must always be quoted by their full name

Appendix D.—India, page 323—

Add a new entry below 'Coorg (Mercara)' *in the proper columns*: —

Delhi	Bank of Bengal, Delhi.

1st List—10-3-13.

Page 323, Appendix D—

Central Provinces.

Add "and the Commandant of the Central School of Musketry *after* "Officer Commanding" *under note* (*d*) *in the footnote.*

2nd List—1-6-13.

Quetta . .	
Fort Sandeman Sub-Treasury (*b*) . .	Ditto.
Loralai Sub-Treasury (*b*) . . .	Ditto.
Nushki Sub-Treasury (*b*) . . .	Ditto.
Sambhar	Assistant Commissioner, N. I. S. R.
Pachbadhra Sub-Treasury (*c*) . .	Ditto.
Sehore	Political Agent, Bhopal.
Turkish Arabia (Bagdad) . .	Political Resident.

Central Provinces.

Akola	Bank of Bombay, Akola.
Amraoti	Ditto, Amraoti.
Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Buldana	Ditto.
Chanda	Ditto.
Chhindwara	Ditto.
Damoh	Ditto.
Drug	Ditto.
Hoshangabad	Ditto.
Pachmari Sub-Treasury (*d*) . .	Officer in charge.
Jubbulpore	Deputy Commissioner.

(*a*) Issues bills, but may be drawn on for public purposes only.
(*b*) Only issues bills, but cannot be drawn upon.
(*c*) Only cashes supply bills drawn by Ajmer, but does not issue any bills.
(*d*) Only cashes remittance transfer receipts drawn in favour of the "Officer Commanding, Pachmari" but does not issue bills

Treasury.	Officer on whom bills may be drawn.
Central Provinces —*continued.*	
Mandla	Deputy Commissioner.
Nagpur	Bank of Bengal, Nagpur.
Narsingpur	Deputy Commissioner.
Nimar (Khandwa)	Ditto.
Raipur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardah	Ditto.
Yeotmal	Ditto.
Burma.	
Akyab	Bank of Bengal, Akyab.
Paletwa Sub-Treasury (*a*)	Officer in charge.
Bassein	Deputy Commissioner.
Bhamo	Ditto.
Henzada	Ditto.
Insein (*c*)	Ditto.
Katha (Myadaung district)	Ditto.
Kindat (Upper Chindwin district)	Ditto.
Falam Treasure Chest (*a*)	Officer in charge.
Kyauk-phyu	Deputy Commissioner.
Kyaukse	Officer in charge.
Lashio (Northern Shan States)	Superintendent, Northern Shan States.
Magwe	Deputy Commissioner.
Mandalay	Ditto.
Maymyo	Ditto.
Maubin (Maubin district)	Ditto.
Meiktila	Ditto.
Mergui	Ditto.
Minbu	Ditto.
Kanpetlet (*b*)	Officer in charge.
Mogok (Ruby Mines district)	Deputy Commissioner.
Monywa (Lower Chindwin district)	Ditto.
Moulmein (Amherst district)	Bank of Bengal, Moulmein.
Myaungmya	Deputy Commissioner.
Myingyan	Ditto.
Myitkina	Ditto.
Pakokku	Ditto.
Pegu	Ditto.
Prome	Ditto.
Pyapôn (Pyapon district)	Ditto.
Rangoon	Bank of Bengal, Rangoon.
Sagaing	Deputy Commissioner.
Sandoway	Ditto.
Shwebo	Ditto.
Taunggyi (Southern Shan States)	Superintendent, Southern Shan States.
Tavoy	Deputy Commissioner.
Tharrawaddy	Ditto.
Thaton	Ditto.
Thayetmyo	Ditto.
Tounghoo	Ditto.
Yamethin	Ditto.

(*a*) Authorised to issue Remittance Transfer Receipts only. Falam Treasure chest also cashes R. T. Receipts issued for remittance of pay, etc., of the Military Policemen transferred to the Chin Hills.

(*b*) Authorised to issue and cash Local Remittance Transfer Receipts for the purposes of remitting pay, etc., of Military Police.

(*c*) Authorised to issue and cash Remittance Transfer Receipts,

Treasury.	Officer on whom bills may be drawn.
Assam.	
Cachar (Silchar)	Deputy Commissioner.
Darrang (Tezpore)	Ditto.
Garro Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Imphal	Political Agent.
Kamrup (Gauhati)	Deputy Commissioner.
Khasi Hills (Shillong)	Ditto.
Lakhimpur (Dibrugarh)	Ditto.
Lushai Hills (Aijal)	Superintendent.
Naga Hills (Kohima)	Ditto.
Nowgong, Assam	Deputy Commissioner.
Jorhat	Ditto.
Sylhet	Ditto.
Bengal.	
Bakarganj (Barisal)	Collector.
Bankura	Ditto.
Beerbhum (Soory)	Ditto.
Bogra	Ditto.
Burdwan	Ditto.
Calcutta	See under "India."
Chittagong	Collector.
Dacca	Bank of Bengal, Dacca.
Darjeeling	Deputy Commissioner.
Dinajpur	Collector.
Faridpur	Ditto.
Hooghly	Ditto.
Howrah	Ditto.
Jalpaiguri	Deputy Commissioner.
Jessore	Collector.
Khulna	Ditto.
Malda	Ditto.
Midnapore	Ditto.
Moorshedabad (Berhampore)	Ditto.
Mymensingh	Ditto.
Noakhali	Ditto.
Nuddea (Krishnagar)	Ditto.
Pubna	Ditto.
Rajshahi	Ditto.
Rungpur	Ditto.
Tipperah (Comilla)	Ditto.
24-Pargunnahs (Alipore)	Ditto.
Barrackpore Sub-division	Officer in charge.
Bihar and Orissa.	
Balasore	Collector.
Bhagalpore	Ditto.
Chumparan (Motiharee)	Ditto.
Cuttack	Ditto.
Durbhanga	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Manbhoom (Purulia)	Ditto.
Monghyr	Collector.
Mozufferpore	Ditto.
Nya Doomka	Deputy Commissioner.

Treasury.	Officer on whom bills may be drawn.
Bihar and Orissa—*continued.*	
Palamow	Deputy Commissioner.
Patna	Bank of Bengal, Patna.
Pooree	Collector.
Purneah	Ditto.
Ranchi	Deputy Commissioner.
Sambalpur	Ditto.
Saran (Chupra)	Collector.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.
United Provinces of Agra and Oudh.	
Agra	Bank of Bengal, Agra.
Allahabad	Ditto, Allahabad.
Aligarh	Collector.
Almora	Deputy Commissioner.
Ranikhet Sub-division	Officer in charge.
Azamgarh	Collector.
Bahraich	Deputy Commissioner.
Ballia	Collector.
Banda	Ditto.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Bank of Bengal, Benares.
Bijnour	Collector.
Budaun	Ditto.
Bulandshahr	Ditto.
Cawnpore	Bank of Bengal, Cawnpore.
Dehra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Mussooree Sub-division	Ditto.
Etah	Deputy Collector.
Etawah	Collector.
Farukhabad	Ditto.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Gazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.
Kheri (Mahamdi)	Officer in charge.
Lucknow	Bank of Bengal, Lucknow.
Mainpuri	Collector.
Meerut	Ditto.
Mirzapur	Ditto.
Moradabad	Ditto.
Muttra	Ditto.
Muzaffarnagar	Ditto.
Naini Tal	Assistant Commissioner.
Partabgrah	Deputy Commissioner.

Treasury.	Officer on whom bills may be drawn.

United Provinces of Agra and Oudh—*continued.*

Pilibhit	Collector.
Rae Bareli	Deputy Commissioner.
Roorkee	Officer in charge.
Saharanpur	Collector.
Shahjahanpur	Ditto.
Sitapur	Deputy Commissioner.
Sultanpur	Ditto.
Unao	Ditto.

Punjab.

Appendix D.—Punjab, page 327—

Strike out the entry relating to "Delhi."

1st List—10-3-13.

Gilgit (b)	Political Agent.
Gujranwallah	Deputy Commissioner.
Gujrat	Ditto.
Gurdaspur	Ditto.
Dalhousie Sub-division (a)	Officer in charge.
Gurgaon	Deputy Commissioner.
Hissar	Ditto.
Hoshiarpur	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jhullunder	Ditto.
Kashmir (b)	Resident.
Karnal	Deputy Commissioner.
Lahore	Bank of Bengal, Lahore.
Ludhiana	Deputy Commissioner.
Lyallpur	Ditto.
Mianwali	Ditto.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Rawalpindi	Ditto.
Murree Sub-division (a)	Officer in charge.
Rohtak	Deputy Commissioner.
Sialkot	Ditto.
Shahpur	Ditto.
Simla	Bank of Bengal, Simla.
Umballa	Deputy Commissioner.
Kasauli Sub-division (c)	Officer in charge.

(a) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. Murree cashes bills and issues Remittance Transfer Receipts during the summer months only.

(b) Issues bills but cannot be drawn upon.

(c) The Kasauli sub-treasury used only to cash bills, but has been authorised to issue Remittance Transfer receipts from 1st April 1884.

Treasury.	Officer on whom bills may be drawn.
North-West Frontier Province.	
Bannu (Edwardesabad)	Deputy Commissioner.
Miramshah Sub-division	Officer in charge.
Dera Ismail Khan	Deputy Commissioner.
Wana Sub-division	Officer in charge.
Hazara (Abbottabad)	Deputy Commissioner.
Dungagali Sub-division	Officer in charge.
Kohat (*f*)	Ditto.
Kurram (*b*)	Ditto.
Peshawar	Deputy Commissioner.
Mardan Sub-division (*a*)	Officer in charge.
Nowshera Sub-division	Ditto.
Madras.	
Anuntapur	Collector.
Bangalore (*c*)	Resident.
Bellary	Collector.
Chingleput (Saidapat) (*c*)	Ditto.
Chittoor	Ditto.
Coimbatore (*c*)	Bank of Madras, Coimbatore.
Cuddapah	Collector.
Ganjam (Chatrapore)	Ditto.
Chicacole Sub-division (*a*), (*d*)	Officer in charge.
Godavari (Coconada)	Bank of Madras, Coconada.
Rajahmundry (*a*), (*d*)	Officer in charge.
Peddapur (*a*), (*d*)	Ditto.
Guntur	Bank of Madras, Guntur.
Kistna (Masulipatam)	Ditto, Masulipatam.
Ellore (*a*), (*d*)	Officer in charge.
Kurnool	Collector.
Madras	Bank of Madras, Madras.
Madura	Collector.
Malabar (Calicut)	Bank of Madras, Calicut.
Nilgiris (Ootacamund) (*c*)	Ditto, Ootacamund.
Coonoor Sub-division	Officer in charge.
Nellore	Collector.
North Arcot (Vellore)	Ditto.
Ramnad (Madura)	Ditto.
Salem	Ditto.
South Arcot (Cuddalore)	Ditto.
South Canara (Mangalore)	Bank of Madras, Mangalore.
Tanjore	Collector.
Tinnevelly	Ditto.
Travancore (Trivandrum) (*c*)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.

(*a*) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free.

(*b*) Issues bills but does not cash them.

(*c*) Issues bills, but may be drawn on for public purposes only.

(*d*) Only remittance transfer receipts on account of Superintendent of Family payments of Madras may be endorsed for payment at these sub-treasuries.

(*e*) Authorised to cash R. T. R. only.

(*f*) Issues R. T. Rs. on Kurram Treasury only.

Treasury.	Officer on whom bills may be drawn.

Bombay.

Page 329, Appendix D—

Under "Bombay" add in their proper places 2 new entries:—

Palanpur (*a*)	Political Agent, Palanpur.
Sadra (*a*)	Do. Mahi-Kantha.

2nd List—1-6-15.

Phulia	Ditto.
Hyderabad, Sind	Bank of Bombay, Hyderabad (Sind)
Jalgaon (East Khandesh)	Ditto, Jalgaon.
Kaira	Collector.
Kanara (Karwar)	Ditto.
Kolaba (Alibag)	Ditto.
Karachi	Bank of Bombay, Karachi.
Larkana	Collector.
Mirpurkhas	Ditto.
Nasik	Ditto.
Poona	Bank of Bombay, Poona.
Purandhar Sub-Treasury, Mawal	Officer in charge.
Rajkote (*a*)	Bank of Bombay, Rajkote.
Ratnagiri	Collector.
Satara	Ditto.
Sukkur	Bank of Bombay, Sukkur.
Sholapur	Ditto, Sholapur.
Surat	Ditto, Surat.
Thana	Collector.

Mysore. (*b*)

Bangalore	See under "Madras."
Chikmagalur	
Chituldroog	
Hasan	
Kolar	
Mysore	
Shimoga	
Sucklaspore	
Tumkur	

(*a*) Issues bills but may be drawn on for public purposes only.

(*b*) No bills can be drawn on any treasury in Mysore; should it be necessary to make any remittance on public service, transfer receipts may be granted on the Bangalore (under Madras) treasury in favour of the District Officer to whom the amounts are to be remitted. Similarly, District Officers in Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Bangalore treasury.

APPENDIX E.

Stock Certificates.

NOTIFICATION (No. 6318-A., DATED 28TH DECEMBER 1894) REFERRED TO IN ARTICLE 228.

The attention of holders of Government Promissory Notes, who hold them as an investment of more or less permanence, and not for the purpose of immediate sale, is called to the advantages afforded by the system of registration in Book Debt Account.

Registration and Issue of Stock Certificate.

2. Government Promissory Notes of the 3½ per cent. loans may, at the option of the holders, be registered in Book Debt Account, non-transferable stock certificates being issued in lieu.

3. Government Promissory Notes intended for conversion into Book Debt must be surrendered either at the Public Debt Office, Bank of Bengal, Madras, or Bombay, or at the treasury at which interest is payable, together with a written application, forms of which will always be available at the Banks of Bengal, Madras, and Bombay, and may be obtained through the Treasury Officer.

4. The holder will receive in exchange for the consolidated amount of such Notes a stock certificate of the loan to which the Notes appertain, or of any other loan to which he may (subject to the conditions set forth in Notification No. 5288-A., dated 19th October 1894, Article 214, Civil Account Code) desire to transfer his holding.

Reconversion into Promissory Notes.

5 A holder of a stock certificate wishing to reconvert the whole or any portion of the sum it represents into Promissory Notes of the relative loan, may do so by tendering it either to the Bank of Bengal, Madras, or Bombay, or at the treasury at which the interest is payable, endorsed thus: —

"Received in lieu of this stock certificate Government Promissory Notes of ₹ each together with a new stock for the balance amounting to ₹).

But Promissory Notes can be issued only in sums of ₹100 or in multiples of that sum.

Sale or Transfer of Stock.

6. All sales or transfers of Government stock registered in the Book Debt Account must be made in even hundreds of rupees, and by transfer to be executed in the books of the Bank by the registered holder or his duly constituted Attorney. Such transfer is exempt from stamp-duty. Deeds of transfer forms can be obtained from the Bank of Bengal, Madras, or Bombay, directly, or through the Treasury Officer.

7. When the transfer has been duly executed and the original certificate lodged at the Bank, the transferee will receive a new certificate.

8. In cases where only a portion of the stock is transferred, the portion so conveyed will be noted on the back of the original certificate, and the purchaser will receive a certificate for an amount corresponding to the portion transferred.

9. Forms of transfer and of special Powers-of-Attorney for effecting sales or purchases are always available at the Banks of Bengal, Madras, and Bombay, on payment of a trifling fee.

Transfer to London.

10. Proprietors of stock certificates who may be desirous of transferring the whole or any portion of the amount to England can, on application, obtain from the Bank of Bengal, Madras, or Bombay, a non-transferable certificate, on production of which at the Bank of England the amount of stock so advised will be registered in the name of the payee and a certificate issued for the same.

Fees.

11. No enfacement or renewal fees will be levied in respect of the issue of stock certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay, will be chargeable at the rate of one rupee for every R5,000 or part of R5,000.

12. A fee of four annas per cent. is chargeable on each Note issued in lieu of a stock certificate, if the Note does not exceed R100, and of one rupee if it exceeds that sum.

Payment of Interest.

13. Warrants for the interest due on Registered Debt may be made payable at Public Debt Office or at any Government Treasury.

14. In the absence of any special arrangement, the interest warrant will, if payable at the Public Debt Office, be delivered, on or after due date, to the Registered Proprietor or his Agent, or to the bearer of a letter from either of them on personal application for it. If it is payable at a Treasury, it will be sent to such Treasury, and will be similarly delivered by the Treasury Officer to the Registered Proprietor or his Agent or to the bearer of a letter from either of them.

15. But, if preferred, the Warrant will be sent by post to the Registered Proprietor or his Agent at any address mentioned in a written application which may be made once for all, and will be acted upon until it is revoked.

16. The warrants will be paid on presentation at the Public Debt Office or the Treasury, as the case may be.

Form of Certificate.

17. The form in which stock certificates will be issued under this Notification is printed below.

[NOT TRANSFERABLE BY ENDORSEMENT.]

Book Debt of the_____per cent. Loan of_____

_____Certificate No._____ R

I hereby certify that _____

is the registered Proprietor of Rupees _____

*Government Stock of the*_____*per cent. Loan of*_____

_____*which bears interest at*_____*per cent. pe*

annum, payable half-yearly from _____

PUBLIC DEBT OFFICE:
BANK OF ;
*Dated*_____*191*

Comptroller General
or
Accountant General.

Superintendent.

Rules regarding Stock of the various Loans held in Book Debt, Public Debt Office, Banks of Bengal, Bombay, and Madras.

1. May be held, and sales effected, in "even hundreds" of rupees.
2. Certificate not negotiable by endorsement.
3. Sales to be effected by deed free of stamp-duty.

4. Deed to be executed by Principal, or by Attorney under Power of Sale properly stamped.

5. Deeds and forms of Powers are procurable at Public Debt Office, Banks of Bengal, Bombay, and Madras.

6. In case of sale, certificate to be surrendered.

7. Stock may be converted into Government Promissory Notes in even hundreds of rupees, and for this purpose may be surrendered either at the Public Debt Office or at the Treasury where interest is payable.

8. When Stock is required to be converted into Promissory Notes, certificates to be receipted "Received in lieu of this stock certificate Government Promissory Notes of ₹ each (together with a new stock certificate for the balance amounting to ₹)."

9. A fee of four annas per cent. is chargeable on each Note issued in lieu of a Stock Certificate if the Note does not exceed ₹400, and of one rupee if it exceeds that sum.

10. No enfacement or renewal fees charged for issue of Stock Certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay to be charged at the rate of one rupee for every ₹5,000 or part of ₹5,000.

11. Interest may be drawn on such stock by Principal, or his Attorney under properly stamped power.

12. Interest warrants will be issued on due date without previous tender of Stock Certificate.

13. Interest warrants will be made payable either at a Government Treasury or at one of the Public Debt Offices, Calcutta, Madras, or Bombay, and will be delivered either to Principal or Attorney, or to bearer of a letter from either of the former, or will be sent to the Treasury at which payment is required, or direct by post to the Proprietor or his Attorney on written application being made to that effect.

14. Stock may be transferred between Calcutta, Bombay, and Madras, by surrender of the Stock Certificate which will be exchanged for another of which the interest is payable at the specified Public Debt Office.

15. Stock is transferable to London by the Bank of Bengal, Madras, or Bombay and in even hundreds.

16. Notes of the 3½ per cent. Loans of 1842-43, 1854-55, 1st May 1865, 1879 and 1900-01 will be taken in exchange for Stock Certificates of any of those loans provided that no transfer is admissible to the 3½ per cent. Loan of 1900-01 from any of the other 3½ per cent. Loans. (See Financial Department Notification No. 4191A., dated 16th August 1900.)

APPENDIX G.

(See Chap. 18, Art. 303.)

Model Form of Security Bond to be taken from Treasurers.

(Local Governments and Administrations have power to fix the precise terms of the bond without reference to the Government of India.)

Financial Department Resolution No. 760-A., dated 10th February 1906.

In their Resolution in the Finance and Commerce Department, No. 3857, dated the 5th November 1885, the Government of India circulated, as a model, a form of security bond to be taken from Treasurers or other officers of Government entrusted with the charge of public money. They have recently had under their consideration the desirability of slightly modifying this bond, and the Governor General in Council is now pleased to direct that it be replaced by the form reproduced below. It is to be understood that the form now prescribed is a model only, Local Governments and Administrations having power to fix the precise terms of such bonds without reference to the Government of India. It is left to them to decide whether existing Treasurers should be required to execute bonds in the revised form.

Form of Security Bond.

Know all men by these presents that (*Principal*) of (*1st Surety*) (*2nd Surety*) of are held and firmly bound unto the Secretary of State for India in Council in the sum of R to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 191 , and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden was on the day of 191 , appointed to and now holds and exercises the office of Treasurer at ; *and whereas* by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, Government currency notes, stamp and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever; *and whereas* the said as such Treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to; *and whereas* the said is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint; *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit; *and whereas* the bulk of the said property remains as well in the care charge and custody of he Treasury officer for the time being at as of the said

but as between himself and the said Secretary of State for India in Council he the said ——— is alone responsible and answerable therefor and for every part thereof; *and whereas* the responsibility of the said ——— for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the district officer of ——— or other the person exercising his functions for the time being under the sanction of the Government ——— may direct; *and whereas* the said ——— in consideration of his said appointment has delivered to and deposited with and endorsed over to ——— as such district officer as aforesaid Government securities to the extent of Rs ——— of which the numbers, amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said ——— or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons serving under him the said ———, or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of Government or otherwise; *and whereas* the said ——— hereby acknowledges that he is bound by all the conditions rules and regulations of the Civil Account Code of the Government of India for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein; *and whereas* the said (*Principal*) ——— and the said (*1st Surety*) (*2nd Surety*) ——— as his the said ——— sureties in that behalf have entered into the above bond in the penal sum of Rs ——— conditioned for the due performance by him the said ——— and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said ——— and of all and every the persons and person aforesaid;

Now the condition of the above written bond is such that if the said ——— and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said ——— and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders, and further if the said ——— and ——— do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of ——— and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of District Officer and all other servants of the said Secretary of State in Council or the said Government of ——— from and against all and every loss and damage which during the time the said ——— or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or time hereafter happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of ——— or the said District Officer for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said ———, or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons nominated accepted by or serving under him the said ——— or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise

dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office;

THEN this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and the liability under this bond. In the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said and and with the said Secretary of State in Council that the Government Promissory notes for ₹ so deposited as aforesaid or such other Government security or securities to the same amount as the District Officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of , as and for part and additional security (over and above the above written bond) to the said Secretary of State in Council, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Secretary of State in Council, his successors or assigns, or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of if they shall think fit to the said

PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said and and and the Secretary of State in Council that it shall be lawful for the said with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said Government Promissory notes for ₹ so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said and as such securities as aforesaid

AND it is hereby lastly agreed and declared by and between the said (Principal) and the said (one Surety) and (other Surety) as his the said (Principal's) Sureties and the said Secretary of State that in the event of the death of the said (Principal) or the vacation by him of his said office of Treasurer the abovementioned Government Promissory notes for ₹ or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said District Officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Secretary of State in Council his successors and assigns and in respect of which the said (Principal) and his heirs executors administrators and representatives after his death is and are or shall or may be liable to indemnify the Secretary of State his successors and assigns the Government of India and all such persons as aforesaid. PROVIDED ALWAYS that the return at any time of the said Government Promissory notes shall not be deemed to effect the right of the said Secretary of State in Council to take Proceedings upon or under the said bond against the said (Principal) and (1st Surety) and (2nd Surety) or any of them in case any breach of the condition of the said bond shall be discovered after the return of the said Government Promissory notes but the responsibility of the said (Principal) and of the said (1st Surety) and of the said (2nd Surety) shall at all times continue and the said Secretary of State in Council shall be fully indemnified against all such loss or damage as aforesaid at any time.

The schedule above referred to.

APPENDIX H.

[See Chap. 18, Art. 340, Note 3.]

Questions for Treasury Inspections.

[NOTE.—The references in figures are to Articles of the Code.]

PROCEDURE, CHAPTERS 1 AND 18—

1. Are printed forms (chalans) available readily to persons having to pay money into the treasury? (3.)
2. Is money ever received without one? (3.)
3. Are payments made before a formal order is obtained from the Treasury Officer? (309.)
4. Are they at once noted in the cash-book or subsidiary register? (217.)
5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular? (311.)

The treasurer's account of cash transactions is not a second account.

6. Is every payment made on the authority of a letter of credit other than those of the Public Works Department, noted thereon or in a register similar to form 62, at the time of payment? (315.)
7. Is the daily balance sheet *fully* agreed with the accounts and the treasurer's cash-book before the establishment leaves office each evening, or immediately on opening office next morning? (323.)
8. Does the Treasury Officer roughly verify the balance in the sole charge of the treasurer before signing the treasurer's daily balance sheet? (323.)
9. Does the Treasury Officer see that the cash balance shown against each tehsil agrees with that admitted by the tehsildar on the last returns embodied? (323 note.)
10. Are remittances between tehsil and district treasuries watched by means of the daily balance sheet? (323 note.)
11. Are returns for the account office written up day by day? (317.)
12. How are vouchers stored between the date of payment and of transmission to the account office? (319.)
13. Do officers in charge of tehsil, taluq or sub-divisional treasuries send a monthly certificate or personal verification of their balances?
14. Are the balances of such treasuries verified during the tours of district and inspecting officers?
15. Is the balance in the chief treasury verified every month by the Collector? (335.) If not in what months, since the last inspection, did he omit to verify the balance and why?

PENSIONS, CHAPTER 19—

16. Are registers kept of the pension payment orders payable at the treasury? (343.)
17. Are the files of pension payment orders complete according to that register? (342.)
18. Are they accessible to strangers: to any one but the Treasury Officer?
19. Are the orders in good condition?
20. Are all payments noted on them? (347.)
21. Are any over-full of notes of payment?
22. Are any improperly detailed new payment of pension having been more than six months due? (Civil Service Regulations, 956.)
23. Does the Treasury Officer regularly check the pensioner's mark with the original order before paying him? (344.)
24. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence [Civil Service Regulations, 947 (*a*)] and recorded?

INTEREST, CHAPTER 13—

5. Is a register kept of Government paper on which interest has been made payable at the treasury? (179.)

STOCK CERTIFICATES, CHAPTER 14—

26. Is the register of stock certificates correctly maintained ? (235 and 244.)
27. Is the register of interest orders kept up, and are the entries duly made and signed by the recipient ? (237.)

DEPOSITS, CHAPTERS 15 AND 20—

28. Are new receipt registers opened every year ? (351.)
29. Does the Treasury Officer initial each deposit in the receipt register ? (351.)
30. Does he ever question the admissibility of a deposit ? (246.)
31. Is the order for repayment passed without previous reference to the receipt register ? (250.)
32. Is each repayment entered in the receipt register at the time of payment, and initialled by the Treasury Officer ? (250.)
33. For what accounts are personal ledgers kept ? (355.)
34. Is there a periodical agreement of the balance at credit of a personal ledger account ? (254.)
35. Is a formal acknowledgment of the correctness of the balance, certified by the Accountant General, periodically passed by the officer administering the fund ? (275.)

BILLS, CHAPTERS 9 AND 21—

36. Where are spare stores of bill forms kept ? (406.)
37. Under whose key ? (406.)
38. By what precautions maintained in order ? (406.)
39. Is the numerical series of each class unbroken ? (406.)
40. Are the books of forms required for the day's use issued in the morning ? (406.)
41. And are they checked by the Treasury Officer on return in the evening ? (406.)
42. Are issue registers opened before the year begins ? (371.)
43. Is rule and clause, or Accountant General's letter giving authority for issue of each bill, noted in the issue register ? (371.)
44. Are counterfoil of bills issued, initialled by the Treasury Officer ? (374.)
45. Do they agree with entries in the issue register on the experience of a few taken at random ?
46. Are the issues of duplicates noted in the issue register ? (371.)

NOTE.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter ?

47. Are the cross checks given in Article 384, Civil Account Code, understood and applied ?
48. Where are files of original advices of bills drawn on the treasury kept ? (388.)
49. Are those from each treasury laid together in order of date ? (388.)
50. Is the check register of bills payable written up daily from the advices received ? (388.)
51. Does the Treasury Officer ever check the entries by the original advices ? (388.)
52. Is the column of amount totalled as soon as each page is filled, and the total carried forward ?
53. When the bills are presented for payment, are they checked with the check register of bills payable ? (399.)
54. Are the date and amount of payment entered in the check register ? (394.)
55. Is the fact of payment also marked off in the original advice ? (394.)
56. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office ? (396.)
57. In old check registers of bills payable, are lapses marked off ? (403.)

PUBLIC WORKS DEPARTMENT, CHAPTER 24—

58. Is every letter of credit entered at once in the column of balance in the register of cheques paid ? (449.)
59. Is anything credited in the register of cheques paid or in the Public Works pass-book, but the amounts of letters of credit issued by the Accountant General ? (457.)
60. Is the pass-book with the Executive Engineer ? (457.)

61. How often does he send it to be written up? (457, note.)
62. Is the treasury register kept up to date? (451.)
63. Is it laid before the Treasury Officer before any new cheque is passed for payment? (451.)
64. When are cheques paid at tehsil or sub-divisional treasuries posted in it? (451 (2).)

CASH, CHAPTERS 18 AND 29—

65. What is the amount under double locks? (304.)
66. Are two different boxes (or other receptacles) always in use at the same time one for money received into, the other for money passed out of double locks? (305.)
67. Does the Treasury Officer himself register (in Form 38) every amount passed into or passed out of double locks at the time with his own hand? (305.)
68. What is the amount in the treasurer's hands? (304.)
69. Are the different kinds of coin kept apart?
70. Is each kind in bags of uniform size? (305.)
71. Are there two locks to the outer door, and who keeps the keys? (603*a*.)
72. Are the boxes and safes in good order: are there two locks to each, and who keeps the keys? (603*b* (1).)
72A. Are the rules prescribed for the safe custody of the duplicates of the keys of the locks used in the treasury duly observed? (305A.)
73. If the bags are kept on trestles, is the strong-room so closed as to prevent the insertion of any rod or instrument within the room? (603*b* (2).)
74. Are copies of the Executive Engineer's certificate and the Police Superintendent's order hung up in a conspicuous place; and are their orders strictly enforced? (603*e*.)
75. What is the date of the Executive Engineer's certificate? (603*f*.)
76. Is there any bag or store of coin in the treasury kept apart from the general balance? (2.)
77. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (2-1)
78. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the Accountant's Daily Balance Sheet? (Form 37.)
79. Does the Treasurer's Daily Balance Sheet show correctly its distribution between treasure under single and under double locks Form? (38.)
80. Are pains taken to empty the treasure chests in the same order as they were filled? (305-1.)
81. Has each chest a memorandum of its contents altered and initialled by the Treasury Officer when money is put in or taken out? (305-6.)
82. What uncurrent coin is there in the treasury? (573, 597.)
83. Under what orders received?
84. How is silver coin cut under the Coinage Act held? (588.)
85. Have any ½ or ¼ rupees been cut as light? (584.)
86. What precautions are taken by the Treasury Officer to see that all coins presented by the public are carefully examined and withdrawn from circulation if tampered with or unduly worn? (579.)
87. Where is the set of minimum weights and test scales? (585.)
88. In what condition are the scales?
89. Are rupees supposed to be light tested by *those* scales before being cut? (585.)
90. Is small silver readily obtainable on application? (569.)
91. Are requisition for copper coin ever received from tehsils.
92. Are they promptly answered.
93. Is the supply of copper at each tehsil ample to meet all demands? (569. note.)
94. Is Government copper coin freely taken without limit of amount? (568.)
95. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government? (569.)
96. Cancelled.
97. How much uncurrent and defaced copper coin is there on hand?
98. Is it kept so apart from the current copper that it cannot be issued by mistake?
99. Is it returned into store at the nearest depôt or sub-depôt? (592.)

CURRENCY—

100. Are universal notes issued from other circles received freely at the Treasury? Are non-universal notes of other circles ever received? (606.)

101. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment? (609.)
102. Are currency notes of the home circle arranged in bundles according to their denominations? (612.)
103. Are they placed in order of receipt? (612.)
104. Are they regularly re-issued in the order of their receipt? (612.)
106. Is the note register punctually kept up? (617.)
107. Is it in English or in vernacular?
108. Does it separate the different denominations of notes? (617.)
109. Does it separate notes of the home circle from those of foreign circles? (617.)
110. Cancelled.
111. Are they ever re-issued without special application from the person receiving them? (615.)
111A. Does the amount of cash and currency notes in the currency chest agree with the balance as shown in the last entry in the currency chest book? (643.)

STAMPS—APPENDIX K.

112. Is the store account of stamps kept regularly up to date?
113. What stock is left with the treasurer or official stamp-vendor?
114. What is under the Treasury Officer's charge?
115. When was stock last actually taken?
116. By whom?
117. Was it found to agree with the balances in the registers?
118. Are the charges paid from the treasury for sale of stamps in accordance with rules?

EXCISE OPIUM—

119 to 125. The questions are the same as those regarding stamps, 112 to 118.

TREASURY FURNITURE—

126. How many spare Chubb's locks are there in store?
127. What is their condition?
128. Who keeps their keys?
129. What is the state of the treasure boxes?
130. Are they of uniform size?
131. Have those in use Chubb's locks?

MISCELLANEOUS—

132. What record is kept of the Accountant General's orders of retrenchment?
133. In whose custody is it?
134. Is reference made to it before new pay is issued?
134 A. Is a register kept of all gazetted officers drawing their pay from the treasury?
134 B. Is reference made to it when a salary bill is presented for payment?
135. Are the corrections to the Civil Account Code posted up to date?
136. Is the circular file of the account officer complete?
137. Is it accessible?
138. Does the Treasury Officer take pains to see that important new circulars are understood?
139. Are the office registers and records in good order?

TREASURER—

140. What security does the treasurer give?
141. Where is the bond kept?
142. When was it last tested?
143. What amount is ordinarily left in the treasurer's hands?
144. Who appoints tahsildars, shroffs or cash-keepers at sub-treasuries?
145. And on what security?

ESTABLISHMENT, CHAPTER 5—

146. Are receipts taken in a register for all pay and allowances issued ? (63.)
147. Is a stamped receipt required whenever the amount exceeds R 20 ? (63.)
148. Have service books been prepared for the whole establishment ? (37.)
149. Are they kept up to date ? (67.)

APPENDIX H H.

[See Chapter 31, Article 644, Volume I., C. A. C.]

Instructions to a Military Guard in charge of treasure issued as a supplement to those contained in Army Regulations, India, Volume II.

(i) All Treasury remittances of coins, whether from one district to another, or within the same district, must be packed in stout boxes nailed down and bound with iron hooping, without gunney covering or ropes, and with the hoops riveted or nailed together where they cross.

(ii) As boxes secured by padlocks do not adequately provide security of their contents their use is prohibited.

(iii) Whenever circumstances permit, a British Officer will be present where treasure is handed over by the Civil Authorities to a Military Guard either for safe custody or escort.

(iv) The Officer or non-commissioned officer commanding the guard will personally superintend the weighing of each box and satisfy himself that its actual weight is correctly recorded in the receipt furnished by him.

(v) He will also satisfy himself that the boxes correspond in every respect with the description given in clause (1): that they are in good order, and that the seals are intact and give a clear impression of a device which he can read or recognise.

(vi) At each handing over of the treasure the weights are to be carefully checked, the boxes counted and examined, and the condition of the seals scrutinised, a note being made of any that are damaged or defaced.

(vii) Treasure should, except in special cases, be despatched the same day as it is taken over.

APPENDIX J.

[See Chap. 31, Art. 667, Vol. I., C. A. C.]

Paper of instructions to be given to the Police Officer in charge of a remittance by rail. (See Article 667.)

[*These instructions should be printed in English and the vernacular languages of the provinces in which they may be required, and a copy containing both the English and a vernacular version must be handed by the treasury or currency officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.*

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

INSTRUCTIONS.

"1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

"2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

"3. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again *enroute* if any change in the train has been made or anything has occurred to delay its arrival.

"4. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the locked doors of the van cannot be opened.

"5. The officer in charge of such a guard should be provided with lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon; if there be several such wagons, it will suffice to tell off two men, who may stand, one at each end of the wagons.

"6. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

"7. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for '_____ bags said to contain coin to the value of ₹_____' or for _____ boxes, with marks and weights detailed in the invoice, said to contain coin to the value of ₹_____.' If any box be short weight or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise, he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus:—

'Received charge from _____, police officer of _____ district, of Railway wagon No. _____, said to contain _____ boxes aggregating ₹_____, wagon No. _____, said to contain _____ boxes aggregating ₹_____ (and so on). The wagons were duly locked, and one key for each made over; _____ Receipts to be given by other relieving guards are also acknowledged.' The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language otherwise in the officer's vernacular.

"8. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the traffic Manager of the Railway."

APPENDIX K.

[See Chap. 33, Art. 720.]

Rules for the custody, supply and sale of stamps of all descriptions, namely, general stamps used to denote the duties payable under the Stamp Act, 1899 (II of 1899), court fee stamps used to denote, the fees payable under the Court Fees Act, 1870 (VII of 1870), and postage stamps.

Central Depôts.

1. There shall be five central depôts for stamps of all descriptions in charge of the Controller of Printing, Stationery and Stamps at Calcutta and the Superintendents of Stamps at Madras, Bombay, Rangoon and Karachi, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption except in the case of post cards, envelopes, newspaper wrappers, non-judicial stamps at rates from 2 annas to Rs. 2, and stamps for copies, of which a stock sufficient for one year's consumption shall be maintained.

Page 343, *Appendix K.*—

Insert the following in the heading of Appendix K. before the wor "*and postage stamps*"—

"National Health Insurance stamps used to denote the contributio paid under the English National Health Insurance Act."

3rd List—56-9-

1st November in each year. The ... forward a copy of the section of the general indent relating to postage stamps to the Director General of the Post Office.

2. Stamps for Bengal, the United Provinces of Agra and Oudh, Assam, and Central India and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces and Berar, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg, treasuries at Bangalore and Travancore, and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôts.

4. Stamps for the Bombay Presidency except Sind, the Central Provinces and Berar (save as provided in Rule 2), and local depots subordinate to Bombay. The cantonment of Secunderabad, the Hyderabad Residency Bazars, the Railway lands in His Highness the Nizam's Dominions. Abu and Anadra and the connected areas in Rajputana, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. Stamps for the Province of Burma and the Andamans shall be supplied from the central depôt at Rangoon on the indent of officers in charge of local depôts.

6. Stamps for the Province of Sind, Baluchistan, the North West-Frontier Province, the Punjab and Rajputana (save as provided in Rule 4), and for the Residency Treasuries in Kashmir, the Khorasan Agency Treasury and the areas under the jurisdiction of the Political Resident in the Persian Gulf shall be supplied from the central depôt at Karachi on the indent of the officers in charge of the local depôts.

7. The Controller of Printing, Stationery and Stamps, Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, on receiving an indent from a local depot, shall have the indent examined to ascertain that the indent is such as to ensure the local depôt, having a proper supply, and may comply with the indent in full or in part, as they think fit. If they think that the indent should be increased, they should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

Local Depôts.

8. Every Treasury throughout India, including those attached to political and salt agencies shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

9. Each local depôt shall, unless the Local Government otherwise directs maintain a supply of stamps not less than the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

10. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare and indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required, the total of the balance in the local depôt and any branch * depôts subordinate to it the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" in this rule may, like that of five months in Rule 9, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer such as the Superintendent of Stamps of the province, or that copy of the indent shall be forwarded to such officer.

11. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of general and court fee stamps, and to the Director General of Posts and Telegraphs in the case of postage stamps, any case in which it may come to his knowledge that the stock of stamp in any local depôt of any description has fallen below the prescribed amount.

12. As soon as possible after the arrival of supply of stamps from the central depôt or from another local depôts, the officer in charge of the local depôts shall personally examine the outward appearance or the boxes of packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. At the head-quarters of a district where the treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, whom must be present all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 15. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted or with the passed indent and a receipt shall be sent not later than seven days after the arrival of the stamps to the officer who sent the stamps.

13. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.

14. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Controller of Printing, Stationery and Stamps, or Superintendent of stamps, as the case may be. Stamps which are through any accident rendered unfit for

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

issue at any time after receipt should be similarly returned to the Controller of Printing Stationery and Stamps, or Superintendent of Stamps, as the case may be, as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 35), and in the *plus* and *minus* memoranda (Rule 37).

15. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts, and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

N. B.—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

16. The treasurer, or such other officer as the district officer may direct, shall be the *ex officio* vendor of all descriptions of stamps in each local depôt. Except in Rangoon, Moulmein, Akyab, Bassein, and Mandalay, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

17. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. When it is necessary to issue stamps from the store under double lock more than once in one day, the above checks need only be applied at each time of issue to the particular descriptions of stamps issued. But at the end of each day the treasury officer should verify the whole balance of stamps in the *ex-officio* vendor's hand and check his registers. The same procedure shall be followed if any stamp should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

18. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Local Government may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of on each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the three descriptions of stamps—namely, general, court-fees and postage—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depôt.

19. In Rangoon, Moulmein, Akyab, Bassein and Mandalay, stamps of the value of R50 and over may be sold direct from the stores under double lock to the public for cash by the officer in subordinate charge of the depôt. He shall keep in English an account of such sales in the same manner and form as that prescribed by Rule 18 for sales by the *ex-officio* vendor.

20. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

21. A district officer may direct that the sales to the public of general and court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

22. Service postage stamps shall be sold for cash, on a written application, from local depôts to Government officials and to persons specially authorized to purchase and use service stamps. On such sale no discount is allowed.

NOTE—Service postage stamps may also be sold to the public, provided that the value of the stamps sold to any person at one time shall not be less than Rs. 25 and that an extra charge of two annas in the rupee, calculated on the face value, shall be made to cover incidental expenses.

Appendix K, page 346—

In Rule 23 substitute the following for the last two lines :—

Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets ; National Health Insurance stamps are also sold from certain selected local or branch depôts to military or civil officers under whom British soldiers are serving and to masters of vessels ; no discount is allowed in these cases.

1st List—10-3-13.

the preceding rules and shall sell to the public postage stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sales of stamps ; but they are allowed permanent advances of postage stamps without payment, the amount of the permanent advance being fixed by the Director General of Telegraphs. When the permanent advance of postage stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is about to be closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue postage stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when treasury reopens by the return of the stamps, or the payment of their value if sold.

25. The officer in charge of each post office, receiving office, tahsil, thana and police station, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps (including half-anna and one anna unified stamps for sale to the public sufficient for the probable demands of one week. Every person licensed under the rules framed under the Stamp Act, 1899 (II of 1899), to sell general stamps is required to keep a similar supply of half-anna and one anna unified stamps.

26. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorized on that behalf by the Post Master General or Deputy Post Master General, are empowered to examine the stock of postage stamps kept by any of the persons required to keep postage stamps for sale to the public under Rule 25.

Branch Depôts.

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt: provided that, with the previous sanction of the Government of

India, the Local Government may order that the maintenance of a stock of postage stamps in a sub-treasury may be dispensed with when the post office authorities do not require it.

28. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior revenue authority to sanction the despatch of stamps direct from the central depôt to a branch depot, such supplies being passed through the accounts of the local depôt and treated by the Controller of Printing, Stationery and Stamps, or Superintendent of Stamps, as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps on arrival from a local, central or other depôt should be conducted in the manner laid down in Rule 12.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from she officer in charge.

30. The supply to be kept in a branch depôt should be not less than the probable demand for three months; but the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

31. As soon as the number of stamps in the branch depôt falls below the number issued from the depôt in the preceding four months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for each denomination of stamps of which a supply is required the balance in the branch depôt, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, to such other periods as they deem expedient.

32. Local Governments shall fix the period, a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

33. Sales from branch depôts will be made subject to the same rules as those from local depôts.

Returns to and by the Controller of Printing, Stationery and Stamps, Superintendents of Stamps and Accountants General.

34. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in his depôt, both those under double lock, and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statement for September and March rendered to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or in the United Provinces, the Punjab, the North-West

Frontier Province, and the Central Provinces and Berar, to the Local Superintendent or Commissioner of Stamps or other officer named by the Local Government, a certificate in the following form :—

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 19 , and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally, the value of each description is as stated in the margin*.

	Rs.
*General . .	
Court-fees . .	
Postage . .	

Also that I have received similar certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in their branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ 19 , of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depôts to be as stated in the margin.†

	Rs.
†General . .	
Court-fees . .	
Postage . . .	

The total values of stamps in this depôt and the branch depôts as found by the above certified examination, are therefore—

	Rs.
General	
Court-fees	
Postage	

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$, which this certificate is attached. (If there is any difference, add "with exception of the following differences the explanation of which is as follows".)

35. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt and forwarded in the first week of the succeeding month to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, separate statements being prepared for general stamps, court-fee stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month of the quantities received from the Controller of Printing, Stationery and Stamps or Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of the month. The statements may be forwarded direct to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon, or Karachi, or the Local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

36. The statements shall be checked by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or by the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns each Local Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, will be supplied by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Bombay or Karachi, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

37. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant General or Comptroller such returns of the receipts and sales of stamps as the Comptroller General may direct, in the form of *plus* and *minus* memoranda or otherwise.

38. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, shall send to the Accountant General or Comptroller, such accounts of the transactions of the central and local depôts as the Comptroller General may prescribe.

39. They shall also every six months intimate to the Accountant General, or Comptroller for comparison with the amounts shown in the returns received from treasuries and other local depôts under Rule 37 the receipt of the certificates prescribed in Rule 34 and the amount of stock certified to be in balance in each local depôt.

40. The Comptroller General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of he receipts, issues, and sales.

41. The Government of India in the Finance Department and the Local Governments in Madras, Bombay and Burma shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form prescribed by the Comptroller General, to whom the result will be reported.

42. The Controller of Printing, Stationery and Stamps, Calcutta, and Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, shall forward every month to the Director General of Posts and Telegraphs a statement showing the balances and receipts in the central depôt and the issues to each local depôt, of postage stamps during the month. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps or other officer specified in Rule 34, shall also send monthly, to the Accountant-General Post Office and Telegraphs a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him.

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Form 1.

[See Chap. 4, Art. 42, Vol. I, C. A. C.]

[On a quarter sheet of demy lengthways.]

[NOTE.—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques made over to a messenger.]

SALARY BILL.

Audit No.

District of	Head of Service.	*Voucher No.*——— *of* ——— *list of payments for*——— *19* .

	Monthly rate R	a.	p.	Amount. R	a.	
Received for (*month or other period*)						
My pay as						
Acting allowance as						
Local allowance as						
Fixed travelling allowance as						
Total claim						
Add—For Exchange Compensation Allowance at 6¼ per cent						
TOTAL						
Less—Annuity deduction at 4 per cent. if a Covenanted Civil Servant						
Net claim						
Less—Fund deductions as detailed on reverse				0 0 0		
Income tax on R	R a. p. 0 0 0					
Less—Abatement on R paid for insurance	0 0 0					
				0 0 0	0 0	0
Net amount payable						

Rupees

Dated at——— the 19

(Signature and Official designation.)

Stamp.

Pay Rupees

Dated *Treasury Officer.*

The names of the funds, and a money column should be printed on the reverse; also a note that the period for which the subscription was due should be specified when it differs from the period for which pay is drawn. The total of fund deductions should be signed.

Note also that the fund deductions of a Covenanted Civil Servant are taken upon his allowances before annuity deduction.

Page 354, Form 2.

[See Chapter 4, Art. 49, Vol. I, C. A. C.]

[On foolscap size, both sides.]

Substitute the following :—

District of	Travelling allowance bill of Mr. .... (office)	Month of
Head Quarters	Head of Service chargeable	Voucher No. of list of payments for 191 —

Date.	Route. From Station.	Route. From Hour of departure.	Route. To Station.	Route. To Hour of arrival.	Railway fares. Single class (specify class).	Railway fares. Double class (specify class).	Steamer fare and table money. Self.	Steamer fare and table money. Servants (specify number).	Steamer fare and table money. Table money (+ if added, — if deducted), Art. 1023, C. S. R., and . . 1022, C. S. R.	Days halted.	Distance travelled by road, boat or trolley. For which mileage is admissible. At full rates.	Distance travelled by road, boat or trolley. For which mileage is admissible. At half rates (Art. 999 (1), C. S. R.).	Distance travelled by road, boat or trolley. For which daily allowance is admissible. At full rates.	Distance travelled by road, boat or trolley. For which daily allowance is admissible. At half rates (Art. 999 (1), C. S. R.).	Dates of last visit (when required by controlling officer).	Purpose of each visit. To be given in such detail as to meet the requirements of the rules in Art. 1161 (a) & 1163, C. S. R.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

District of

Date and hour of Journey. Rour From.

Columns follows :—

Railway fare

Passage mone

—Miles by ro

—Day's halt

Deduct Table for ( )

Double P. T. / Single (C. S. R.,

Net claim

Rupees

Date

Pay Rupees

Date

d (date).

ict Officer.

signed (date).

rolling Officer.

sury Officer.

e entered on the
n the same line

Form 2—*concluded.*

Instructions for preparing travelling allowance bills: —

1. Journeys of different kinds and journeys and halts should not be entered on the same line.

2. Number of miles travelled should be entered in all cases of journeys by road or by boat.

Forms Nos. 2 and 9, pages 355 and 368—

Instructions for preparing Travelling Allowance bills:—

After "total" *in item No. 5 of Form No. 2 and item No. 6 of Form No. 9 add* "of a bill for any one journey."

Form 2—*continued.*

Columns continued to the end of the 1st page. The form continued on the other side

Space for printing any certificates required to entitle to allowance.

	R	a.	p
Railway fare (columns 6 and 7)			
Passage money (columns 8 and 9)			
— miles by road at annas for mile (columns 12 and 13)			
— days for which daily allowance is claimed (columns 11, 14 and 15.)			
TOTAL .			
Add / *Deduct* table money for ( ) days column (10) .			
Deduct single / double T. A. for ( ) days Art. 1045 C. S. R.			
Deduct rent due to Government under Art. 999 (ii), C. S. R. for days at			
Net claim			

Rupees .

Date .

Pay Rupees .
Dated

1st List—10-3-13.

Form 3.

[See Chap. 5, Art. 55, Vol. I, C. A. C.]
[To be printed breadthways on foolscap size.]

Detailed Statement of the Permanent Establishment of the_____as it stood on 1st April .

Government Orders creating post.	Present Incumbent: Date of Appointment to present post.	Promotion to present pay.	Name of section and post.	Date of Incumbent's birth (as near as possible).	Name of incumbent.	Pay of post. Minimum.	Pay of post. Maximum.	Pay of present incumbent and total of each section.
G. I., H. D., 1096, 17th February 1860.			MUNDIAHOO TAHSIL.		Brought forward . .	...	...	1,894
G. I., H. D., 1109, dated 7th April 1871.	7th March 1870	1st April 1875.	Deputy Tahsildar . .	Sept. 1847	Lala Luchman Dass .	60	80	80
	1st Feb. 1873	.....	,, ,, (Acting)		Acting Tahsildar, Ghiswa Ganpat Tiwari (Acting) .			
	1st June 1859	.....	Kanungo, Pargana Mundiahoo.	Apl. 12, 1834	Ajoodhia Pershad . .	...	...	40
	6th Nov. 1873	.....	,, Tupah Barsati	1842	Bunwari Lall . .		...	25
	18th Aug. 1858	.....	,, ,, Gopalpur.	1834	Bisesur Dial . . .	...	...	30
	3rd June 1874	.....	Tavildar . .	Feb. 1837	Baboo Ram . . .	...	...	15
	7th Sept. 870	.....	Departmental Clerk .	Jan. 22, 1840	Abdul Huq . . .	...	...	25
	6th June 1874	.....	,, ,,	1851	Ramgopal Misr . .	...	...	20
	1st Oct. 1860	.....	Revenue peon . .	1840	Rama Gobind . . .	...	...	7
	16th Nov. 1871	.....	,, ,, . .	1842	Gungaram . . .	...	...	6
			GHISHWA TAHSIL.					2,142

At foot of the return should be detailed all items of establishment sanctioned, but not yet incurred.

The date of Government order first given is that of the last general revision of the revenue establishment of the district, but the tahsil named was transferred from another district, of which the establishments were revised at a different date. In the Collector's office (which is not shown in this sample), too, there have been two changes since the general revision: an additional clerk has been sanctioned, and the treasurer's pay has been raised; the orders will be quoted against each of the two appointments, but when a new general revision shall have taken place, only the number and date of the order confirming it need be cited.

A personal allowance should be stated on a separate line immediately below the pay of the officer who received it, the Government order sanctioning it being quoted in the first column.

The rule about entry of Government orders 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 55.

" Compared with service books and found to agree."

Signature of the Head of Office.

Form 4.

[See Chap. 5, Art. 55 (1), Vol. I, C. A. C.]

Detailed Statement of new names, leave, etc.

New names of non-gazetted Officers.	From what Office and on what date transferred, or with what bill the health and age certificates were furnished.	Names of non-gazetted officers 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 Officers who have been on other than privilege or casual 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—C. S. R., 417.)

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

Form 4A.

(See Chap. 5, Art. 56, Vol. I, C. A. C.)

Details of Establishment.	Members.		Explanation of difference (if any) between the numbers shown in the Budget Estimate and the detailed statement of establishment.
	As per Budget Estimate, 19 -19 .	As per detailed Establishment List for 1st April 19 .	

The April 191 .

_____ Drawing Officer,

_____ District.

Form 5.

[See Chap. 5, Art. 57, Vol. I, C. A. C.]

[To be printed on open foolscap.]

Statement of Proposition of Revision of Establishment.

Order sanctioning present establishment.		NATURE OF CHARGES.										PROPOSITION.						Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA.		
		PRESENT SCALE.					PROPOSED SCALE.					PERMANENT.		TEMPORARY.						DEPARTMENT.	FINANCIAL DEPARTMENT.	
Government of Department.	Office to which the proposition refers.	No.	Designation.	Pay.			Average cost.	No.	Designation.	Pay.		Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.					
*No. Date.				Minimum.	Increment.	Maximum.				Minimum.	Increment.	Maximum.	Amount.	Amount.	Period.	Amount.	Period.	Amount.			Remarks.	Remarks.	Orders.
				*	*	*	*			*	*	*	*	*		*		*					

* Money columns.

If Local Government is competent to sanction, its order will be written across these four columns.

Form 5A.

[See Chap. 5, Art. 57 (4), Vol. I, C. A. C.]

1	2		3		4	5
Class or grade and designation of officers 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 6.

[See Chap. 5, Art. 58, Vol. I, C. A. C.]

[To be printed on foolscap.]

Detailed Pay Bill of Permanent Establishment of the *for the month of March 191* .

Name of Section and of incumbent.	Name of Post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines.	Net charge for each Section.	Other fund deductions.	Income Tax.	Deduction on account of General Provident Fund	Remarks Acquittance.

Page 361. Form No. 6—

Number the existing certificate of disbursement of salary as 1, and substitute the following for the certificate "Certified that no person in superior service .....etc." *and the existing N. B.—*

2. Certified that no persion in superior service has been absent either on deputation or suspension with or without leave (xbcept on casual leave) during the month of — —

3. Certified that no leave has been granted until by reference to applicants' service books and to Part III, Civil Service Regulations, 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 have been recorded in the service books under my initials.

Note.—When an absentee statement accompanies a bill, the first certificate should be struck out.

4. Certified that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned, under my initials.

1st List—10-3-13.

22nd).									
Ram Dial (acting from 22nd).	Ditto .	6 7 3	...	...	...	...	...	...	
Rama Gobind .	Revenue peon.	7 0 0	...	...	...	...	...	...	
Gungaram .	Ditto .	6 0 0	...	0 4 0	...	...	...	...	
Total Mundiahoo Tahsil.	†	256 8 9	28 8 9	2 12 0	225 4 0	...	1 13 4	...	
Ghiswa Tahsil	†								
In like detail .		384 7 9	...	...	381 7 9	.	1 1 0	...	
Total .	...	2,702 7 9	28 8 9	10 2 0	2,663 13 0	61 4 9	8 3 4	...	
Deduct undisbursed pay refunded, as detailed below, R15; fund deductions R61-4-9, income tax R8-3-4, and recoveries ordered by Accountant General in letter No.——, dated —— (on objection statement for) *nil*.					84 8 1	...	...	...	
Net sum required for payment					2,579 4 11	...	...	...	

Rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.

* 20 days at R21.

† The total of each section should be entered in red ink.

Received contents: also certified that I have satisfied myself that all salaries included in bills drawn 30 days previous to this date with 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 R20.

Certified that no person in superior service on this establishment has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month of —— ——; and further, that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under by initials.

N.B.—When an absentee statement accompanies the bill this certificate should be struck out.

Dated 1st April 19 ——— | Signature and designation of Head of Office.

Pay (2,579-4-11) rupees two thousand five hundred and seventy-nine, annas four and pies eleven only.

Examined and entered

Treasury Accountant. *Treasury Officer.*

Dated 1st April 191 .

[*Continued on next page.*]

Form 6—*continued.*

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.
			R a. p.
Mundiahoo Tahsil	Babu Ram .	February 19	15 0 0

NOTE.—In establishments in which progressive salaries are numerous, the form of periodical increment certificate, Form No. 8, may, with advantage, be printed on the last page of the pay bill. It may also be found convenient in large establishments to have the form of absentee statement printed on the pay bill.

Page 363. Form No. 7—

Strike out the sentence beginning with "Certified that no leave have been granted .....etc."

1st List—10-3-13.

Form

[See Chap. 5, Art. 6

Absentee

Name and Designation (substantive) of absentee.	Pay of Absentee. (Rate per month.)			Nature of Absence.					Absentee Allowance.		Acting	
	Maximum.	Minimum.	Actual.	Kind.*	Period.	Office to which transferred.	Date of commencement of absence.	Date of return (if to be filled in when he returns).	Rate per month.	Amount for days of actual absence during current month.	Name.	Substantive
1	2	3	4	5	6	6A	7	8	9	10	11	

A.—Each chain of arrangement consequent on each absence should be separated from e
Certified that no leave has been granted until by reference to the applicant's Service Bo
ble and that all grants of leave, and departures on and returns from leave, all pe
permanent, have been recorded in the Service Books of the persons concerned und
Note 1.—The duty of signing these certificates may be delegated by the head of a Dep
Note 2.—When any Officer is granted leave who, during 10 years before going on furlo
employer, separate Report on Form 7A (which may be in manuscript) should
B.—For an officer absent on special temporary duty or temporary transfer, columns
in column 5 with a note in the column of remarks of the particular appoi
of the Civil Service Regulations, *sub. pro tem.* entered in column 5.
C.—If an officer is suspended columns 1 to 17 should be filled in and the word "susp
name appears it should be noted in the column of remarks whether or not t
D.—The entire chain of arrangement made in consequence of each absence should be ent
In other cases it will be sufficient to show the name of the absentee and t
accordance with these instructions should be separated off by a red ink line d
E.—In columns 7 and 8 it should be stated whether the departure or return occurred a

Cost of Absence.		Remarks.
Actual for current month. Total columns 10 and 16.	Total columns 9 and 14.	
17	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 (full pay / only part pay) of appointment being available, Art. 110, C. S. R.).
Deputation (to a special temporary appointment).

e statement.
ce Regulations. I had satisfied myself, that it was admissi-
tion and all appointments and promotions, temporary or

rement to the Chief Assistant or Registrar of his Office.
g on privilege leave served under a Local Fund or foreign

d in and the word "deputation" or "transfer" entered
is appointed *sub. pro tem.* to his new office under Art. 90

while in the last statement in which a suspended officer's
s for pension. Art. 417, C. S. R.
of those bills only in which the original vacancy appeared.
te for him. Entries made in the absentee statement im

ned.

Form 7A.

(See footnote 3, Form 7, C. A. C.)

A. B. (absent on furlough for the first time) has during his service for ten years immediately preceding the date on which he availed himself of furlough been employed,—
(1) In an office paid from the General or Provincial Revenues from the to the during which he drew an aggregate salary of ₹
(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of ₹
A. B.'s allowances during the furlough are to be charged to—
Imperial or Provincial Revenues . . ₹ 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 Imperial or Provincial Revenues from the to the during which he drew an aggregate salary of ₹
(2) In an office paid from a Local Fund from the to the during which he drew an aggregate salary of ₹
A. C.'s allowances during the privilege leave are to be charged to—
Imperial Revenues . . . ₹ a month.
The Local Fund . . . ,, ,,

Head of Office.

Form 8.

[See Chap. 5, Art. 62, Vol. I, C. A. C.]

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 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 figures (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 9.

[See Chap. 5, Art. 68, Vol. I, C. A. C.]

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn 30 days 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 officers therein named and their receipts taken in the Acquittance Roll.

2. Also that the allowances drawn for non-gazetted ministerial or menial officers for journeys by road or both do not exceed their actual travelling expenses; and that I am satisfied that in accordance with my orders $\frac{\text{they}}{\text{he}}$ travelled by † ——— (Article 1065 (*ii*), C. S. R.).

3. Also that it was necessary for the officers 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 (Article 1059, C. S. R.).

(Head of Office.)

Passed for R———

Date ——— *191* .

(Controlling Officer.)

Pay Rupees (in words and figures)———

‡ From——— Sub-Treasury.

Examined and entered.

Treasury Officer.

Accountant.

Date——— *191*

Sub-Treasury Officer.

Incorporated in the District Accounts on ———

Accountant.

*Clause 2 should be scored out with a pen when no mileage is claimed under Article 1065 (*ii*), Civil Service Regulations, and clause 3 when there is no claim under Article 1059.

†Here state conveyance used.

‡To be filled up when payable from a Sub-Treasury.

Form 9—*continued.*

Travelling Allowance Bill of the Establishment of _____ *for the month of* _____ *191* .

Name. 1	Designation and Head Quarters. 2	Maximum Pay of the Appointment. 3	Dates (and hours, when necessary) of Journeys and halts. From / To	Route. From / To 5	Purpose of Journey. 6	Kind of Journey, i.e., by Road, Boat, Steamer or Rail (Mail or ordinary). 7	No. of Miles. 8	ALLOWANCES CLAIMED. Mileage by Road or Boat or Actual Expenses. 9 — Rate. / Amount.	Daily allowance. 10 — No. of days. / Rate. / Amount.	Railway fare. 11 — Class, single or double. / Amount	Steamer fare and Table money. 12 — Class. / Amount. / Servants. No. / Amount. / Table money No. of days. / Amount.	Total of each line. 13	REMARKS. 14
							Total						

Allotment for 191 -1 .

Expenditure including this bill.

Balance .

(In words.)

_____ 191 .

Contents received,

(*Head of Office.*)

Form 9—*concluded.*

Instructions for preparing Travelling Allowance Bills.

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. Hours of journey should be mentioned only—

   (1) When for an absence from head-quarters of not more than two consecutive days, daily allowance is claimed for two days.

   (2) When mileage or actual expenses in lieu thereof are claimed.

   (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey

Page 368.—Last two entries on the reverse of Form 9, Civil Account Code—

For—

On pay exceeding R 8 — R 0 2 0
On pay exceeding R 8 or less — R 0 1 0

Read—

If he travels over more than one Province . . . R 0 2 0
If he travels over a single Province . . . R 0 1 0

1st List—10-3-13.

				Daily Allowance.
On pay exceeding R275 but not exceeding			R500	R3 0 0
Do.	„ 250	do.	„ 275	„ 2 12 0
Do.	„ 225	do.	„ 250	„ 2 8 0
Do.	„ 200	do.	„ 225	„ 2 4 0
Do.	„ 175	do.	„ 200	„ 2 0 0
Do.	„ 150	do.	„ 175	„ 1 12 0
Do.	„ 125	do.	„ 150	„ 1 8 0
Do.	„ 100	do.	„ 125	„ 1 4 0
Do.	„ 87½	do.	„ 100	„ 1 0 0
Do.	„ 75	do.	„ 87½	„ 0 14 0
Do.	„ 62½	do.	„ 75	„ 0 12 0
Do.	„ 50	do.	„ 62½	„ 0 10 0
Do.	„ 37½	do.	„ 50	„ 0 8 0
Do.	„ 25	do.	„ 37½	„ 0 6 0
Do.	„ 10	do.	„ 25	„ 0 4 0
				In the Bombay Presidency, and elsewhere
				0 0
Scale for Inferior Servants—				
On pay exceeding R8 or less				R0 2 0

Detail of actual Expenses.—

Form 10.

[See Chap. 6, Art. 80, Vol. I, C. A. C.]

[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. 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 inlaid in a brace and the amount placed below. Each of these spaces represents a money column.
	Budget grant for each head.		

Right-hand page.

Detailed Heads.		Unusual charges.		Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	Remarks.
Sub-divisions of detailed heads.		Description.	Amount.					

Form 11.

[See Chap. 6, Art. 88, Vol. I, C. A. C.]

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	BILL OF CONTINGENT CHARGES OF	Month 191 .
Head of service.		Nos. of vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
		℞
	The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted.	
	TOTAL ℞ (*words.*)	

Drawn on abstract bill No. Date ℞
Ditto
Ditto
Ditto
Add—Amount of disallowance refunded
Total of contingent bill ℞

	℞	a.	p.
Allotment of 191			
Expenditure, including this bill . . .	0	0	0
Amount of work bills annexed . . .	0	0	0
Balance available .	0	0	0

Signature
Office } of disbursing officer.
Date.

Disallowed from sub-vouchers No.
Ditto
Ditto

Passed for ℞
Signature } of countersigning officer.
Date

Form 12.

[See Chap. 6, Art. 89, Vol. I, C. A. C.]

DISTRICT OF | DETAILED BILL OF CONTINGENT CHARGES OF

FOR THE MONTH OF 19 .

HEAD OF SERVICE—

Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount. ₹	a.	p.
	Total (in words)			

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 exception 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 ₹10 in amount, and for all sums paid for postage stamps 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.

		₹	a.	p.
	Allotment for current year			
Signature and designation of Drawing Officer.	Expenditure including this bill			
	Amount of work bills annexed,			
	Balance available			

Pay ₹

Exd.

Accountant. (Date) *Treasury Officer.*

Form 13.
[See Chap. 7, Art. 99, Vol. I, C. A. C.]

DISTRICT OF

Head of service chargeable.

REFUNDS OF REVENUE.

1.—REFUNDS AND DRAWBACKS.

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.

(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 taxes 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.

Form 13A.

[See Chap. 7, Art. 110, Vol. I, C. A. C.]

Cash Book of the _____ *Mission for the month of* _____ *19*

Receipts.						Payments.						
Date.	Particulars.	From whom or what Treasury received.	Amount.			Date.	Consecutive No. of vouchers.	Particulars.	Numbers indicating classification of charges in Class II.	Amount.			Remarks.
			R.	a.	p.					R.	a.	p.	
	Opening balance from previous month.	.....	907	6	9	3rd April	1	Pay of office Establishment for March 19 .	.. ..	500	12	6	
2nd April	Received advance for political expenditure sanctioned in Finance Department (No. , dated	Peshawar Treasury	25,000	0	0	.. ..	2	Salary of Captain, Officer in charge	....	904	6	9	
8th ..	Recovered from A. B. C. for hire of camels supplied to officers, etc.	A. B. C.	1,000	0	0	.. ..	3	Hire of camels employed in March 19 .	II. 6	5,010	4	6	
11th ..	Recovery of advance made to X.Y.Z. clerk, when starting with the Mission.	X. Y. Z.	50	0	0	.. ..	4	Secret Service	II. 12	500	0	0	
15th ..	Sale-proceeds of unserviceable stores.	Officer in charge of Mission.	100	0	0	.. ..	5	Wages of guides employed . .	II. 15	150	0	0	
16th ..	Receipts on account of rations supplied to escorts.	Chief Supply and Transport Officer, Quetta	375	0	0	9th ..	6	Construction of boundary pillars at	II. 13	300	0	0	
18th ..	Recovery on account of charges over-drawn in Voucher No. for	Officer in charge of Mission.	5	0	0	15th ..	7	Purchase of blankets for posting for	II. 7	15	7	0	
						20th ..	8	Cost of telegrams and postage .	II. 17	50	0	0	
						28th ..	9	Compensation to Sharpakhel villages for loss of life.	II. 10(i)	1,300	0	0	
						.. ..	10	Compensation for damages to the Torkhel shrine.	II. 10(ii)	200	0	0	
						.. ..	11	Purchase of an Arab for presentation to	II. 4	3,000	0	0	
						.. ..	12	Rozs to the Duri Maliks . .	II. 14	300	0	0	
								Closing balance .		14,307	6	5	
		Total .	27,438	6	9			Total .		27,438	6	9	

FORMS. 878

Form 13B.

[See Chap. 7, Art. 110, Vol. I, C. A. C.]

Statement.

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.
				R	

Form 14.

[See Chap. 8, Art. 126, Vol. I, C. A. C.]

Estimate of Loans proposed to be made and of expected recoveries by for the year 191 -191 .

	Advances to cultivators under various Acts, such as Land Improvement; Agriculturists' Loans; and Co-operative Credit Societies Act.	Advances under other special law	Loans to landholders, etc., apart from provisions of law.	Loans to Public Corporations, other than Presidency Corporation	TOTAL.
(*a*) Balance outstanding March 31st last					
(*b*) Advances estimated to be made during current year*					
(*c*) TOTAL					
(*d*) Deduct repayments anticipated*					
(*e*) Balance outstanding March 31st next					
(*f*) Advances estimated to be made next year*					
(*g*) TOTAL					
(*h*) Deduct repayments anticipated*					
(*k*) Balance outstanding at end of next year					

*Details of these should be given separately in any case where a single advance or loan exceeds Rs25,000.

The excess of (*e*) over (*a*) must not exceed the amount placed by the Government of India at credit of the Loan and Advance Account during the current year. The excess of (*k*) over (*e*) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

Form No. 14A.

(See Chap. 8, Art. 136, Rule VI, Vol. I, C. A. C.)

Form of Mortgage Bond for House Building Advance.

THIS INDENTURE made the _____ day of _____ one thousand nine hundred and _____ BETWEEN _____ of _____ a Civil Officer of _____ of the one part, and the SECRETARY OF STATE FOR INDIA IN COUNCIL of the other part WITNESSETH that under the provisions of the Resolution of the Governor General in Council, dated the thirtieth day of June, one thousand eight hundred and ninety-two No. A 2721 and in consideration of the sum of rupees _____ paid to the said _____ by the said Secretary of State in Council (the receipt whereof the said _____ doth hereby acknowledge) for the purpose of enabling the said _____ to defray the expenses of building a suitable house for his own residence in _____ he the said _____ doth hereby for himself, his heirs, executors, administrators covenant with the said Secretary of State in Council and his successors that he the said _____ his heirs, executors or administrators will pay unto the said Secretary of State, his successors or assigns the said sum of Rupees _____ on the _____ day of _____ next*: AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said _____ doth hereby convey unto the said Secretary of State, his successors and assigns: ALL that piece of land situate in the _____ district of _____ registration district of _____ and sub-registration district of _____ 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 the out-offices, stable cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling-house lately erected,† and together with all rights, easements and appurtenances to the same or any of them belonging: TO HOLD the said premises unto the said Secretary of State, his successors and assigns absolutely as his and their own property: PROVIDED always that if and as soon as the said sum of rupees _____ shall have been repaid by the deduction of monthly instalments of the salary of the said _____ as in the said Resolution mentioned or by any other means whatsoever the said Secretary of State, his successors and assigns will at any time thereafter upon the request and at the cost of the said _____ his executors, administrators and assigns reconvey the said premises unto the said _____ his executors, administrators and assigns or as he or they shall direct: And it is hereby declared that if the said _____ shall die or quit the service before the said sum of rupees _____ shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary of State, his successors or assigns to sell the said premises 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 said Secretary of State, his successors or assigns shall think fit; AND it is hereby declared that the receipt of the said Secretary of State, his successors or assigns for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or

*Two years from the date of commencement of repayment of the loan under paragraph 8 (III) of the Resolution.

†Where the house, offices, etc., have not yet been erected or are in course of being built for "lately erected" substitute "hereafter to be erected" or "now being erected", as the case may be.

purchasers therefrom: AND it is hereby declared that the said Secretary of State, his successors and assigns 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 said _____ his executors, administrators or assigns: AND it is hereby declared that the said Resolution shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said _____ and _____ by order of the Governor General of India in Council (or of the Governor of _____ in Council (or of the Lieutenant-Governor of _____) (or of the Chief Commissioner of _____) on behalf of the said Secretary of State in Council have hereunto set their hands the day and the year first above written.

Signed by the said _____ and _____ in the presence of—

(1) _____

(2) _____ Name of witness, address and occupation of witness.

(3) _____

(4) _____ Name of second witness, address and occupation of witness.

Form 14B.

[See Chap. 8, Art. 137 (*i*), Vol. I, C. A. C.]

Form of Mortgage Bond for Motor Car 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 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 whereof the borrower hereby acknowledges he the borrower doth hereby assign and transfer 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 the borrower doth further agree and declare that he will duly pay to the Secretary of State the sum of Rs. aforesaid by equal payments of Rs. each on the first day of every month after the date of these presents: 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 leave the service of the Secretary of State or die 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 shall forthwith 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 together with 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 deteriorate 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 the witness, etc.

The Schedule above referred to.

Form 15.

[See Chap. 8, Art. 138, Vol. I, C. A. C.]

[Octavo size.]

Pay Certificate of the I. G. S.

To all Treasury Officers.

The Commander of the I. M. S. _____ is entitled to a sum not exceeding Rupees _____ monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount, if due, or such smaller sum as may have accrued since date of last payment or advance.

OFFICE OF EXAMINER OF MARINE ACCTS.,
Dated _____ *191*

Examiner of Marine Accounts.

Date.	Amount of advance.	For what period.	Name of Treasury.	Signature of Treasury Officer.	REMARKS.
	R a. p.				

FORMS.

M. F. No. 2.

Form 16.

[See Chap. 8, Art. 138, Vol. I, C. A. C.]

REQUISITION AND RECEIPT FOR MONEY.

His Majesty's I. M. S. *at* _____

of _____ 19 .

Requisition for money wanted for the service of the above ship.

Balance of money on hand.			Amount required.			For what service.
₹	a.	p.	₹	a.	p.	To pay*

_____ *Clerk.*

Approved, the above sum being required for the service stated.

_____ *Commander.*

To

Received this day of 19 , from the _____ the sum of rupees annas and pies, as per requisition above written.

Witness

_____ *Commander.*

* The service for which the money is required is to be here stated, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

Form 17.

[See Chap. 10, Art. 158, Vol. I. C. A. C.]

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.
(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 Department, or Office, or Officer concerned.

(b) The same detail must be shown as on 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.—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.—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.

NOTE.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in this application.

Form 18.

[See Chap. 11, Art. 185, Vol. I, C. A. C.]

[Foolscap size.]

Particulars of Investment forwarded for safe custody to

Official designation of officer.	Fund, person or trust in whose behalf the investment is held.	Particulars of Note.				To what date interest has been paid.	Remarks.
		No.	Per cent.	Loan of	Amount		
					£		

Form 19.

[See Chap. 11, Art. 171, Vol. I. C. A. C.]

List of Government Promissory Notes in the custody of _____ on the 31st December 191 , deposited under Article 164, Volume I, Civil Account Code.

Serial No.	Name of person or Fund in whose behalf held.	Amount of Investment.						Total.	Name of officer to whom interest is sent.
		[illegible] per cent. of 1842-43.	[illegible] per cent. of 1854-55.	[illegible] per cent. of 1865.	[illegible] per cent. of 1879.	3½ per cent. of 1900-01.	3 per cent. of 1896-97.		

Form No. 20 (Obverse.)

[See Chap. 13, Art. 178 (*b*). Vol. I, C. A. C.]

A

Place _____

No. _____

Date _____ 191 .

Payment of interest on the following Government Promissory Notes is this day transferred to the Bank of Bombay / Madras. The enfacement on the Notes has been altered and advice sent to the Secretary and Treasurer of the Bank and to the Public Debt Office, Calcutta. Interest on the Notes has been paid in this Treasury up to _____ 191 .

Treasury Officer.

P. T. O.

B

Place _____

No. _____

Date _____ 191 .

To the SECRETARY and TREASURER,

BANK OF Bombay / Madras

Sir,

I have the honour to inform you that on the application of the holder I have this day transferred to you the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to

191 .

I have the honour to be,
Sir,
Your obedient Servant,

Treasury Officer.

P. T. O.

C

Place _____

No. _____

Date _____ 191 .

To the SECRETARY and TREASURER, BANK OF BENGAL,
PUBLIC DEBT OFFICE,
CALCUTTA.

Sir,

I have the honour to inform you that on the application of the holder _____

I have this day transferred to the Bank of Bombay / Madras the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 191 .

I have the honour to be,
Sir,
Your obedient Servant,

Treasury Officer.

P. T. O.

Form 20 (Reverse).

PARTICULARS OF THE NOTES.

No.	Loan.		Amount.
	Per cent.	Year	
			R

PARTICULARS OF THE NOTES.

No.	Loan.		Amount.
	Per cent.	Year	
			R

PARTICULARS OF THE NOTES.

No.	Loan.		Amount.
	Per cent.	Year.	
			R

Form 21.

[See Chap. 13, Art. 176, Vol. I, C. A. C.]

Register of Notes of the_____per cent. Loan of_____, dated_____ interest on which is payable at_____

Number of the Note	Amount.	Date up to which interest was last paid.	Number and date of letter authorizing payment of interest.	Remarks.
				Here should be entered particulars of letters cancelling payment of interest on any notes.

Form 22.

[See Chap. 13, Art. 199A, Vol. I, C. A. C.]

Receipt for interest on Government Promissory Notes.

PER CENT. LOAN OF

Received from the Government Treasury at ..... **interest due on Promissory Notes as follows.—**

No. of Note. *N.B.*—If the number is in a fractional form, the upper No. only need be quoted.	Amount of each Note.	Amount of half-yearly interest.	For how many half-years interest is due.	Total amount due.	Date up to which interest is due.	Name of holder of Notes.
		₹ a. p.		₹ a. p.		
			TOTAL .			
			Deduct Income Tax at—pies .			
			Net amount payable .			

Total received (in words .....

Pay ₹ .....

Signature .....

(State whether holder or holder's attorney or administrator). .....

Accountant. *Treasury Officer.*

NOTE.—When any exemption from Income Tax is allowed or the lower rate of tax levied, the Treasury Officer should note here that the certificate prescribed in Chapter 3, Article 40, Civil Account Code, has been produced.

FORMS.

Form 23.

[See Chap. 13, Art. 197, Vol. I. C. A. C.]

Exempt from Stamp duty.

Public Debt Office / *Treasury* ( )

*Date*_____ *191* .

I/we, the undersigned [

hereby authorize [ ]

* Here enter "One," "two," "three," etc., as the case may be.

*of the joint holders of the Government Promissory Note , of which the particulars are given at foot, to give a discharge in my/our name for all interest due or to accrue due on the said note or on any renewals of the same note and I/we hereby request that henceforth all warrants for interest on the same Promissory Note or on any renewals thereof may be issued in his/their name alone.

This authority will, in the case of two or more signatories, be binding on the survivor or survivors of us until formally revoked.

No. of Note.	Loan.	Amount of Note.	Holders.
	R	R	(Full names and addresses and occupation.)

Signatures and addresses of Witnesses. *Signatures.*

}

These instructions must be strictly attended to.

* 1.—The execution to be attested by two credible witnesses, one of whom should, if possible, be either a Banker, Clergyman or Magistrate.

2.—If executed by a married female European, her husband's signature must be affixed under her own, unless the parties were married subsequently to 1st January 1866, in which case the marriage certificate should be forwarded to this office for registry; but if executed by a spinster or widow, this must be stated after her signature. If by a Native female, the execution must be verified before a Magistrate or local Registrar or Treasury Officer.

Form 24.

[See Chap. 13, Art. 199B, Vol. I, C. A. C.]

Register of payment of Interest on Promissory Notes.

Date.	No. of Voucher.	Name of payee.	No. of Note.	Amount of Note.	Date up to which paid.	Number of half-years for which paid.	INTEREST PAID. On Notes of the 3½ per cent. Loan of 1842-43.	1854-55.	1865.	1879.	1900-01.	3 per cent Loan of 1866-97.	Deduction of Income Tax.	Net Payment.	Daily Total of Net Payments.
				R			R	R	R	R	R	R	R	R	R

* These columns should be used to show interest paid on discharged loans.

Form 25.

[See Chap. 13, Art. 206, Vol. I, C. A. C.]

GOVERNMENT PROMISSORY NOTES SENT FOR RENEWAL, SUB-DIVISION OR CONSOLIDATION.

*Advice No.*_____, *dated* _____

Name of Province and Treasury.	Particulars of Government Promissory Notes forwarded for renewal, sub-division or consolidation.				Notes required.	
	No. of Note.	Loan of	For $	Holder's Name.	How many.	For $ each.
		$				

Form 26.

[See Chap. 13, Art. 215, Vol. I, C. A. C.]

Register of Powers-of-Attorney, Probates, Certificates, etc.

Serial No.	Date of registry.	Date of document.	Name of principal.	To whom granted.	Description.	Limitation of power.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of Document."

Form 27.

[See Chap. 14. Art 232, Vol. I, C. A. C.]

Requisition slip for Conversion of Promissory Notes into Stock.

We or I hereby request that the undermentioned Government Promissory Notes being our or my property may be registered in the Books of the Public Debt Office agreeably to Notification, dated 10th January 1867, under the per cent. Loan of , and that the interest be paid to me at the treasury of

Signed in my presence.

Name

Treasury Officer of Residence

Date Profession or employment

Particulars of Promissory Notes.			Interest due under Art. 230.
Loan.	No.	Amount.	
		R	
Total			

1. These forms will be supplied to treasuries by the Bank of Bengal, Public Debt Office and none other may be used. One form should be filled up for each stock certificate required.

If sicca notes are included in the list they should be stated at the head of the list, and followed by one of the following two entries :—

Total Sicca R	1,000
Equal Government R	1,066⅔
Add—Amount of Transfer Receipt attached	33⅓
Total required	1,100
or	
Total Sicca R	1,000
Equal Government R	1,066⅔
Deduct—Refund now to be made	66⅔
Net required	1,000

To be endorsed on each promissory note tendered for conversion into stock

"*Pay to His Excellency the Viceroy and Governor General in Council.*"

Form 28.

[See Chap. 14, Art. 235, Vol. I, C. A. C.]

Register of Stock Certificates on which Interest is payable at Treasury.

Loan.		Certificate.		Received for delivery to whom.	Note of delivery.		Remarks.
Per cent.	Year.	No.	Amount.		Date.	Signature of recipient.	[Enter here cancellations or renewals.]
			R				

Form 29.

[See Chap. 14, Art. 237, Vol. I, C. A. C.]

Register of Interest Orders.

Date of receipt.	Printed number.	Amount of each order.	To whom payable.	Date of delivery.	Receipt of person to whom delivered.
		R			

Form 30.

[See Chap 15, Art. 250, Vol. I, C. A. C.]

[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 paid.	Amount repaid.		Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.				In cash.	By transfer.	Accountant	Treasury or disbursing officer.		
		£				£	£			£	

The same form will serve for the list of repayments submitted each month; the last four columns may be struck out by hand and the heading changed to "List of Repayments of Deposits at Treasury for the month of ."

Form 31.

[See Chap. 15, Art. 251, Note 1, Vol. I, C. A. C.]

_____ *Treasury, month of* _____ *191* .

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.

Received this _____ day of _____ 191

the sum of Rupees _____

Annas _____ Pies _____

being the amount payable _____

on account of the deposit described above.

Examined and entered.

Claimant's Signature. }

_____

Accountant.

Treasury.

Pay Rupees

Stamp if required.

Passed for payment.

_____

Treasury Officer.

₹ _____

_____

Judge, Magistrate or Collector.

Form 32.

[See Chap. 15, Art. 253, and Chap. 20, Art. 364, Vol. I, C. A. C.]

[To be printed on double foolscap.]

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.			Details of Repayments (*to be posted in the Accountant Generals' Office*). 24 monthly columns for posting repayments of two years.	Total repayments on each deposit.			Balance of each deposit. Lapsed and credited to Government.			Balance of each deposit. Transferred to Clearance Register.		
				R	a.	p.		R	a.	p.	R	a.	p.	R	a.	p.

Page 395, Form 32, C. A. C.

Add the following footnote:—

N. B.—It is not necessary to total the last 3 columns of this register.

Bind. Text—80-0-14

Form 32A.

[See Chap. 15, Art. 255, Vol. I, C. A. C.]

Statement of Lapsed _____ *Deposits of the* _____

* Civil, Criminal Courts or Revenue.

Treasury, for the year 191 .

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.	
		₹	a.	p.		₹	a.	p.		

Form 32

[See Chapter 15, Art° 256A, Vol. I, C. A. C.]

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.	₹	a.	p.		₹	a.	p.	

(Signature.)

The.....*191*.

Judge, Magistrate or other Officer.

Accountant General's Office No. ——, *dated* ——

Sanctioned.

Received payment. | Receipt Stamp. | *Accountant General.*

Claimant.

Pay Rupees ( ) ——only.

The —— *191* . 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.

orm 33.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement showing the aggregate of the sanctioned Grants and the actual Expenditure of the year 191 -191 .

	Civil Expenditure.				Public Works Expenditure.				Total Civil and Public Works Expenditure.				Remarks.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Budget Grant													
Add—													
Total of additional grants sanctioned during the year .													
Deduct—													
Total of reductions of grants sanctioned during the year . .													
Total of final grants on March 31st .													
Actual expenditure of the year . .													
Excess or deficiency of expenditure as compared with the final grants .													

Form 34.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement showing, under major heads, Expenditure incurred in excess of the sanctioned Grants for 191 -191 .

1	2	3		4		5	6	7		8
		Add—Additional Grants or Re-appropriations sanctioned.		*Deduct*—Grants surrendered or transferred by Re-appropriation.				Excess Expenditure (column 6—column 5).		
Major head of account.	Budget Grant.	Amount.	In Government Order, No. and date.	Amount.	In Government Order, No. and date.	Net sanctioned Grant.	Actual Expenditure.	Still requiring sanction of the Government of India.	Still requiring sanction of the Local Government.	Remarks.
	R	R		R		R	R	R	R	

N.B.—When some of the minor heads under a major head are Imperial and some Provincial, the statement should contain details of such minor heads.

Form 34A.

[See Chap. 17, Art. 298, Vol. I, C. A. C.]

Statement of Expenditure incurred in excess of the sanctioned Grants for 191 -191 .

1	2	3	4			5				6				7			8			9			
Major head of account.	Department of the Government of India.	Province, Agency or office.	BUDGET GRANT.			*Add*—ADDITIONAL GRANTS OR RE-APPROPRIATIONS SANCTIONED.				*Deduct*—GRANTS SURRENDERED OR TRANSFERRED BY RE-APPROPRIATION.				NET SANCTIONED GRANT.			ACTUAL EXPENDITURE.			EXCESS EXPENDITURE REQUIRING SANCTION (COLUMN 8—COLUMN 7).			REMARKS.
			Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	In Government Order No. and date.	Salaries and establishments.	Other charges.	Total.	In Government Order No. and date.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	Salaries and establishments.	Other charges.	Total.	
			R	R	R	R	R	R		R	R	R		R	R	R	R	R	R	R	R	R	

Form 35.

[See Chap. 18, Art. 318, Vol. I, C. A. C.]

Dr. *Cash Book of* _____ *Treasury*

Page 402, Form 35.

Substitute the following Form for the present one :—

[See Chap. 18, Art. 318, Vol. I, C. A. C.]

Dr. *Cash Book of* _____ *Treasury* _____ *Government of* _____ *for* _____ *191* . **Cr.**

Date.	Reference Number of Register.	Reference Number of Item.	From whom received.	Particulars.	Amount. Civil.	Amount. Other.	Daily Total.
					₹ a. p.	₹ a. p.	₹ a. p.
			The form for the cash account will be the same as that of the receipt side of the cash book, the column for daily total being left blank for use in the Accountant-General's Office and headed "Heads of Receipts." The form for the receipt register of revenue heads in Form 36.	Revenue heads to be printed according to the Local convenience by the Local Account officers.			

Date.	Reference Number of Register.	Reference Number of Voucher.	To whom paid, etc.	Particulars.	Amount. Civil.	Amount. Other.	Daily Total.
					₹ a. p.	₹ a. p.	₹ a. p.
			The form for "List of payments" will be the same as that of the charge side of the "Cash book," the column for daily total being left blank for use in the Accountant-General's Office, and headed "Head of Service." If any register be wanted for frequent payments this form may be used if no other has been prescribed.	Expenditure Heads to be printed according to the Local convenience by the Local Account officers.			

Form 36.

[See Chap. 18, Art. 318, Vol. I, C. A. C.]

[*Land Revenue*] Receipts.

Treasury for the month of 191 .

Date of Receipt.	Number of Chalan.	Date of Sub-Treasury Return.	Name of Treasury.	Detailed Heads.												Daily total of each Treasury.			Daily Total carried to Cash Book.		
				R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
191 .																					
1st May . .	70 to 80*	...	Head . . .	7,000	0	0	1,072	0	0	4,000	0	0	...	...	...	12,072	0	0			
	...	April 7	A. pore . .	1,000	0	0	3,000	0	0	...	...	...	...	...	...	4,000	0	0			
	...	,, 30	B. pore . .	400	0	0	...	...	...	74	0	0	...	...	...	474	0	0			
																			16,546	0	0
2nd May . .	81 to 89*	...	Head . . .																		
			TOTAL .																		

* These entries would be in detail, although here shown in lump sums.

FORMS. 403

Form 37.

[See Chap. 18, Art. 323 (a), Vol. I, C. A. C.]

[Foolscap or Demy.]

Accountant's Daily Balance Sheet for 191 .

				R.	a.	p.
Opening Balance as per last page						
Receipts as per cash book						
			Total			
Disbursements as per cash book						
			Closing Balance			
Deduct balances in Sub-Treasuries as follows :—						
Sub-Treasury, as per daily sheet of (*date*)						
Do.	ditto	of				
Do.	ditto	of				
Do.	ditto	of				
Do.	ditto	of				
Do.	ditto	of				
Cash remittances within the district as per following details :—						

From	To	Date of charge in Sub-Treasury sheet or Treasurer's cash book.			

Actual Balance in District Treasury			
Do. (in words)			

Agreed with Treasurer's balance Sheet.

Accountant. *Treasury Officer.**

* The date and signature should be entered in full.

Form 38.

[See Chap. 18, Art. 323 (*b*), Vol. I, C. A. U.

Treasurer's Daily Balance Sheet.

DATE _____ 191

Balance brought forward from 191 . . . . . .

Received this day as per Treasurer's Cash Book . . . . . .

Expended this day as per Treasurer's Cash Book . . . . . Total ℟ . . . . . .

Balance ℟ . . . . . .

Particulars of Balance.

Specification.		Under joint keys of Treasury Officer and Treasurer.				Closing balance in the hands of the Treasurer.	Total.
		Opening balance.	Taken out.	Placed under joint locks.	Closing balance.		
		℟ a. p.	℟ a. p.	℟ a. p.	℟ a. p.	℟ a. p.	℟ a. p.
Government Currency Notes, Home Circle.	@ ℟10,000						
	,, 1,000						
	,, 500						
	,, 100						
	,, 50						
	,, 20						
	,, 10						
	,, 5						
Total ℟							
Government Currency Notes of other Circles							
Bank Post Bills							
GOLD.							
Sovereigns							
Half-Sovereigns							
Total ℟							
SILVER.							
Rupees							
Half-Rupees							
Quarter-Rupees							
Two-anna-pieces							
Total ℟							
NICKEL.							
One anna pieces							
BRONZE AND COPPER.							
Double pice (copper)							
Single ,, ,,							
Half ,, ,,							
Pie pieces ,,							
Total ℟							
UNCURRENT.							
Gold, Silver, Copper	The detail of kind, tale and value, must be given on the reverse— (1) every day for the amounts received that day: (2) on the last working day of each month.						
Total ℟							
GRAND TOTAL ℟							
Grand Total (in words)							

Agreed with the Accountant's daily balance sheet, and balance in the hands of the Treasurer inspected.

Treasurer

Date of Signature _____

Officer in charge of Treasury.

1. No uncurrent coins to be left in charge of Treasurer.
2. No more small Silver, Nickel, Bronze and copper to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed on the evening of the day itself to which it refers.

Form

[See Chapter 18, Arts. 329 to 333,

Cash Balance Report of the *Treasury*

N.B.—To be despatched *without fail* by post

Names of Treasuries.	Available balance with Branch Bank.	Current. Notes.	Bank Notes and Post Bills.	Sovereigns.	Half Sovereigns.	Whole rupees.	Half rupees.	Quarter rupees.	Eighth rupees.	One anna.	Double pice.	Single pice.
1	2	3	4	5	6	7	8	9	10	11	12	13
				R	R a.	R	R	R a.	R a.	R a.	R a. p.	R a. p.
Sadar Treasury . .												
Sub-Treasuries at on .												
Total Sub-Treasuries.												
Remittances in transit . . .												
GRAND TOTAL .												

* For details, see accompaniment. Grand total (in words).

Details of Notes.	Tale.	Value.	Transactions with the public in nickel and in bronze and copper.	R	a.	p.
Denominations.						
	R	R				
10,000			Nickel			
1,000			Net issued to the public .			
500			or			
. . . .			Net received from the public .			
50			Bronze and copper			
20			Net issued to the public .			
10			or			
5						
Total .			Net received from the public .			

(1) Cash balance not verified by District Officer owing to
(2) Departure from rule requiring District Officer's verification once in two months authorised by Government in No. , dated (copy annexed).
(3) Cash balance verified by District Officer on
(4) When the Treasury is unable to cash notes, it should be stated whether it was for the general public as distinguished from traders and merchants.

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on the *of* *191* .

on the *first* working day of each month.

			* UNCURRENT AND WITHDRAWN.							
				SILVER.						
Half piece.	Pie pieces.	Total current.	Gold.	Light weight.	Other Classes.	1835.	1840.	Copper.	Total uncurrent and withdrawn.	Grand Total.
14	15	16	17	18	19	20	2	22	23	24
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.

I hereby certify that I have personally ascertained *by counting* that the balance in the Sadar Treasury, fo which I am responsible, amounted on the to the amount shown in column 23 above. I further certif that the bulk of the treasure is kept under double locks, the key of one of which is in the exclusive custody of th Treasury Officer, and that of the other with the Treasurer. I further certify that the balance under single loc with the Treasurer amounted on the above date to R , and that at no time did the Treasurer hold i his separate custody a sum larger than necessary for the convenient transaction of Government business, or large than the security given by him. The balances of Sub-Divisional Treasuries amounted on the dates specified to th sums shown against them, and I have received from Sub-Divisional Treasury Officers certificates of the actua verification of those balances.

The balance of the currency chest amounted on th to R

Sadar Treasury balance { amount under double lock R
,, ,, Treasurer's single lock R

The balance in the small coin depôt at amounted on the to R

Dated 191 .

District Officer.

The Treasury notified that it was prepared to Cash Currency notes throughout the month, save on
In the case of balances with branches of Presidency Banks, the available portion should be shown in column 2 and the details of the unavailable portion in the appropriate columns of the report. No certificate of personal verification is required in respect of this balance.

N.B.—In the Cash Balance Reports of the 30th June, 30th September, 31st December and 31st March the following liabilities should be noted:—

Amount of bills advised, but not paid R
Do. deposits payable on demand R

Memo. of cash remittances during the month of _____ 191 .

REMITTANCES RECEIVED.								REMITTANCES DESPATCHED.					
Date of despatch.	Date of receipt.	Treasury from which received.	Amount.	Kind.*	Date of despatch of First acknowledgment.	Date of despatch of Final acknowledgment.	Remarks.†	Date of despatch.	Treasury to which despatched.	Amount.	Kind.*	Remarks.†§
			R a. p.							R a. p.		
									Total			

* Currency Notes, gold, whole rupees, half rupees, quarter rupees, eighth rupees, one anna pieces, double pice, single pice, half pice, or pie pieces.
† If a remittance consists of uncurrent coin the word "Uncurrent" should be written against it in this column.
§ Remittance in transit should be indicated in this column by the words "In transit."

Form 39.

[See Chap. 9, Art. 343, Vol. I, C. A. C.]

[Condensed by compression of columns; to be printed on ordinary foolscap taken lengthways.]

Register of Pension Payment Orders on ——— *Treasury.*

No. of P. P. O.	Name of each pensioner.	Class of pension.	Monthly amount.	Date. Govt. order.	Date. Birth.	Height.	Residence.	Personal marks of pensioners.	Remarks.
			R						

Article 409—

Omit "Civil Veterinary and Horse-breeding Department; (*a*)" *and the connected foot-note.*

Cancel Articles 432A to 433A with the heading "Civil Veterinary and Horse-breeding Department."

Form

See Chap. 19, Art. 346,

[To be printed on ordinary

Bill for pensions chargeable to ..... *paid at the* .....

PAYMENT.			Signature of pensioner to non-employment certificate.	
Date.	No.	No. of Pension pay order.	*We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due.*	Name of pensioner.

NOTE.—The non-employment certificate should also be printed in

Certified that I have satisfied myself that the pensioners except re-employed either permanently or temporarily in a Government during the period for which pension is claimed.

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foolscap lengthways.]

Treasury from _____ *to* _____ *91* .

Monthly amount.			Period of claim.	Amount paid.			Signature of payee with stamp if payment exceed R20.
R	a.	p.		R	a.	p.	*We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective Pension pay orders.*

vernacular.

those named below [see Article 246 (3), C. A. Code] have not been
establishment or in an establishment paid from a Local Fund

Form

[See Chap. 19, Art.

ANNUAL (MOR-

RETURN OF $\frac{\text{CIVIL}}{\text{MARINE}}$ PENSIONS $\frac{\text{EUROPEAN (INCLUDING EURASIAN)}}{\text{NATIVE}}$ PAID

*Pensions exceeding R*_____

[NOTE.—The Return is in three parts—(1) for pensions not exceeding R10 a month; (2) for pension

		PRESENT AGE (LAST								
		0 to 5 inclusive.	6 to 10 inclusive.	11 to 15 inclusive.	16 to 20 inclusive.	21 to 25 inclusive.	26 to 30 inclusive.	31 to 35 inclusive.	35 to 40 inclusive.	41 to 45 inclusive.
1.—Number of pensioners on the list at end of last year, Heading 9 of last year's Return										
2.—Deduct the number transferred into the next period of age										
3.—Add the number transferred from the last period of age										
4.—Number from the last year thus corrected for age										
5. NEW NAMES BROUGHT ON THE LIST.	By new pensions									
6. NEW NAMES BROUGHT ON THE LIST.	By renewal after being struck off									
7. NEW NAMES BROUGHT ON THE LIST.	By transfer from other Offices									
8.—Total of Headings 4 to 7, being total number to be accounted for										
9.—Number on pension List at end of year										
10. REMOVED DURING THE YEAR.	By transfer to other Offices									
11. REMOVED DURING THE YEAR.	Reported dead									
12. REMOVED DURING THE YEAR.	By non-appearance for six months									
13.—Total of Headings 9 to 12, being total number accounted for										

NOTE.—Headings 2 and 3 show the transfers rendered necessary by Pensioners passing from one of the periods next preceding column.

Heading 6.—Enter here any persons who, after being previously entered under Heading 12 of the Service Regulations), are again admitted into the List.

As many of the columns for the lower ages will seldom be required, four columns without any specified

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TALITY) RETURN.

AT _____ DURING THE OFFICIAL YEAR 191 .

*and not exceeding R*_____.

exceeding R10 but not exceeding R50 a month; (3) for pensions exceeding R50 a month.]

BIRTH-DAY) OF PENSIONERS.

46 to 50 inclusive.	51 to 55 inclusive.	56 to 60 inclusive.	61 to 65 inclusive.	66 to 70 inclusive.	71 to 75 inclusive.	76 to 80 inclusive.	80 to 85 inclusive.	86 to 90 inclusive.	91 to 95 inclusive.	Total.	REMARKS.

of age into the next. Hence each entry under Heading 2 will be the same as the entry under Heading 3 in the statement as having been struck off the list, on account of non-appearance for six months (Article 966, Civil

heading may be printed instead of the eight columns for ages from 0 to 40.

Form 41.

[See Chap. 20, Art. 351, Vol. I, C. A. C.]

[To be printed on royal paper breadthways, and ruled across into separate spaces about ¾ inch deep.]

Register of Receipts of——*Deposits in the month of*——*at*——*Treasury.*

Date of receipt.	No. of each deposit.	From whom received.	Nature of Deposit.	Amount of each deposit.	Initials of T. O.	Daily total carried to cash book.	Details of Repayments.										Total re-payments.	Lapsed and credited to Government.
							Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.		
				₹		₹		₹			₹			₹			₹		₹	₹

Page 414, Forms—

Insert the following as a new Form:—

Form 41.

[See Chap. 20, Art. 351, Vol. I, C. A. C.]

[To be printed on royal paper breadthways, and ruled across into separate spaces about ¾ inch deep.]

Form 40B.

[See Chap. 3, Art. 28, C. A. Code.]

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.			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.
				Y.	M.	D.							
													* This information is not required in the case of pensioners.

Form 42.

[See Chap. 20, Art. 356, Vol. I, C. A. C.]

[Full size, to be printed on foolscap.]

Treasury, Register of Personal Deposits on account of _____.

Date.	No. of Payment cheque.	Amount received.			Amount paid.			Balance after each transaction.			Treasury Officer's initials.
		R	a.	p.	R	a.	p.	R	a.	p.	

The columns could no doubt be more compressed, and so would leave space for a continuation of the account. In one province columns are added, showing the name of the remitter or payee, and the object of the transaction: these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Form 43.

[See Chap. 20, Art. 359, Vol. I, C. A. C.]

[To be printed on open foolscap, two pages.]

Register of Daily Receipts and Repayments of Personal Deposits at the _____ *Treasury in the month of* _____

Date.	Receipts. Account No.												Daily total to Cash Book.		
	R	a.	p.	R	p.	R	a.	p.	R	a.	p.	R	a.	p.
1															
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
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14															
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16															
17															
18															
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22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
Total															

Date.	Payments. Account No.												Daily total to Cash Book.		
		a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
1															
2															
3															
4															
5															
7															
8															
9															
10															
11															
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22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
Total															

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc., carried into separate columns of the first.

Form 44.

[See Chap. 20, Art. 363, Vol. I, C. A.°C.]

[To be printed on ordinary foolscap.]

REGISTER OF ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with _____ *Sub-Treasury.*

ORDERS ISSUED.										ORDERS PAID.			
Date.	No. of order.	Payee.	Value how received.	Initials. Accountant.	Initials. Treasurer.	Amount of each order.	Initials of Treasury Officer.	Daily total to Register of personal deposits.	Payment at Sub-Treasury. Date.	Payment at Sub-Treasury. Amount.	Date.	No. of order.	Amount of order.	Daily total to Register of personal deposits.

The column of "Payment at sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under "Orders issued." Under "Orders paid," the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will at the same time be marked off in the issue columns from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "value how received" is intended for marks denoting cash or transfer.

Form 45.

[See Chap. 20, Art. 367, Vol. I, C. A. C.]

[To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits at the _____ Treasury in the month of _____

Accounts.	Opening balances.	Receipts of month.	Total credits.	Nos. of Vouchers.	Payments.	Closing balances.
Total						

Form 46.

[See Chap. 21, Art. 370, Vol. I, C. A. C.]

[Size as per Art. 404, Note 4.]

Supply Bill.

PUNJAB.

No.....

Date.....

Payee.....

Drawee.....

Rupees.....

Treasury.....

Date.....19

(SOLE) PUNJAB. (SOLE)

To the Bank of Bengal

At sight of this SOLE Bill of Exchange pay to the order of

Rupees

for value received of

R

Under rupees

Treasurer. Accountant. In charge at Treasury

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Form 47.

See Chap. 21, Art. 370, Vol. I, C. A. C.]
[Size as per Art. 404, Note 4.]

Supply Bill.

FIRST.

No.....

Date.....

Payee.....

Drawee.....

Rupees.....

OFFICE OF THE ACCOUNTANT GENERAL, BENGAL.

[redacted] Treasury

Date..... 191

(FIRST) (FIRST)

To the Officer in charge of the Treasury at.....

At sight of this FIRST of Exchange (Second Unpaid) pay to the order of.....

Rupees.....

for value received.

₹ Under Rs.

Assistant Accountant General.

SECOND.

No.....

Date.....

Payee.....

Drawee.....

Rupees.....

OFFICE OF THE ACCOUNTANT GENERAL, BENGAL.

[redacted] Treasury

Date..... 191

(SECOND) (SECOND)

To the Officer in charge of the Treasury at.....

At sight of this ECOND of Exchange (First Unpaid) pay to the order of.....

Rupees.....

for value received.

₹ Under Rs.

Assistant Accountant General.

Remittance Transfer Receipts

No. .....

Date .....

Payee .....

Drawee .....

Rupees .....

Value received in cash .....

Da by transfer .....

Form 48.

[See Chap. 21, Art. 370, Vol. I, C. A. C.]

[Size as per Art. 404, Note 4.]

Remittance Transfer Receipt.

(Not Negotiable.)

[redacted] Treasury

Date _____ 191

PUNJAB.

To the Officer in charge of the Treasury at .....

Received from .....

the sum of Rupees .....

payable to (or to be transferred to the credit of) .....

R

Under Rupees .....

Treasurer. Accountant. Officer in charge of Treasury.

Form 49.

[See Chap. 21, Art. 371, Vol. I, C. A. C.]

[Condensed form.]

Register of Bills issued on the _____ *Treasury,* _____ *Presidency.*
Province.

Date.	NUMBERS. Special (or district).	NUMBERS. Printed (or General). Supply Bill.	NUMBERS. Printed (or General). Transfer Receipt.	Authority for issue.*	To whom granted and on what account.	To whom payable.	Amount of bill. ₹	a.	p.	Amount of premium or discount. ₹	a.	p.	Initials of Treasury Officer.	Remarks.

* The letter of the Accountant General or a clause of the rules authorising issue of bill should be quoted in this column.

There is ample space for this form in the length of a half sheet of foolscap (about 13 inches) which should accordingly be used instead of book paper, the latter being four times as expensive. The good machine made foolscap supplied by the Stationery Office is sufficiently good for the purpose. The register should be printed and bound before issue, the sheets being bound by the middle as received from the Stationery Office, not by the edge.

Form 50.

[See Chap. 21, Art. 376, Vol. I, C. A. C.]

[Full-size form.]

ADVICE LIST.

To

THE OFFICER IN CHARGE OF THE TREASURY

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to R*

TREASURY

The 191 .

Officer in charge of Treasury.

NUMBERS.							
Special.	PRINTED (OR GENERAL).		To whom payable.	Amount.	Initials of Treasury Officer checking issue.	Date of last issue within the last three years.	Date of payment to be noted in this column.
	Supply Bills.	Transfer Receipts.		R a. p.			

* Total to be entered in words.

Form 51.

(See Chap. 21, Art. 381, Vol. I, C. A. C.)

[Condensed form.]

LOCAL BILLS ISSUED.

drawn by the ____ *Treasury of the* ____ *Province during the month of* ____ *191* ____ *on local Treasuries.*

Date.	Number (printed or general).	Authority for issue.†	To whom Granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to Cash Book.	Premium charged.	The Column to right of this space should be left blank for use in the Accountant General's Office.	Amount paid in month of issue.			Amount paid in first month after issue.			Amount paid in second month after issue.			Amount paid in third month after issue.			Amount paid in rest of quarter succeeding quarter of issue.			Balance at close of quarter next after quarter of issue.		
										$	c.		$	c.		$	c.		$	c.		$	c.		$	c.	

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

† Either a letter of Accountant General, or article and clause (not article only) of Chapter 9; also, if the clause quoted be 143 A (1) or 143 C (1), the nature of the public purpose must be stated as shortly as possible.

Form 52.

ee Chap. 21, Art. 381, Vol. I, C. A. C.]

[Condensed form.]

FOREIGN BILLS ISSUED.

List of **_____ *drawn upon Treasuries in other Provinces by the* _____ *Treasury of the* $\frac{\textit{Presidency}}{\textit{Province}}$ *of* _____ *during the month of* _____ *191-.*

Date of Bill.	Number (printed or general).	Under what authority issued. †	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of Bill drawn on Treasuries under the Government of																		Daily total carried to Cash Book.		Premium charged on issue of bills.		Remarks.
						India.		Central Provinces.		Burma.		Assam.		Bengal.		Bihar and Orissa.		United Provinces of Agra and Oudh.		Punjab.		Madras.		Bombay.							
						R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	

* Here insert Supply Bills or Remittance Transfer Receipts (as the case may be).
† See note under Form 51.

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Form 53.

[See Chap. 21, Art. 387, Vol. I, C. A. C.]

[Full-size form. This form should be printed on foolscap.]

Check Register of Bills payable drawn by the _____ Treasury of the _____ Presidency. / Province.

Date of Bill.	Numbers.			Amount of Bill.			Date of payment.	Remarks.	Amount paid.		
	Special (or District).	Printed (or General).		₹	a.	p.			₹	a.	p.
		Supply Bill.	Transfer Receipt.								

When a bill is under special authority as contained in Appendix D endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column of Remarks. When a cash order on a sub-treasury is issued in payment of bill under note to Article 390, Civil Account Code, the date of the cash order or the name of the sub-treasury should be entered in the column of Remarks.

Form 54.

[See Chap. 21, Art. 395, Vol. I, C. A. C.]

[Full-size form.]

LOCAL BILLS PAID.

Register of * _____ *drawn by Treasuries in the Punjab on the* _____
Treasury of that Province and cashed from _____ *to* _____

Voucher Number.	Date of payment.	Particulars of Bill.		Treasury by which drawn.	Amount.			Daily total carried to Cash Book.		
		Number.	Date.		₹	a.	p.	₹	a.	p.

* Here insert Supply Bills or Remittance Transfer Receipts as the case may be.

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Form No. 55.

[See Chap. 21, Art. 395, Vol. I, C. A. C.]

[Condensed form.]

FOREIGN BILLS PAID.

Register of _____ drawn by Treasuries in other* $\frac{\textit{Presidencies}}{\textit{Provinces}}$ *on the _____*

Treasury, and cashed from _____ to _____ 191 .

Voucher Number.	Date when.	Particulars of Bill. Number.	Particulars of Bill. Date.	By what Treasury drawn.	Amount paid on account of Bills drawn by Treasuries under the Government of: India.	Central Provinces.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Daily total to Cash Book.	Remarks.
					R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	

* Here insert Supply Bills or Remittance Transfer Receipts as the case may be.

Form 56.

[See Chap. 21, Art. 404, Vol. I, C. A. C.]

Indent for Supply Bill (or Remittance Transfer Receipt) forms required for use of the Treasury at _____

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store.	Indented for.
Original on Bank of Bengal .					
Do. on other Treasuries .					
Duplicates					

Form 57.

[See Chap. 22, Art. 410; Vol. I, C. A. C.]

Budget Estimate of Expenditure to be provided for by Payment-Orders.

			R
Item on page	(name	item)	3,00,000
Item on page	(name	item)	2,50,000
	and so on	. . . .	2,50,000
		TOTAL .	8,00,000
	Add 20 per cent.	. . .	1,60,000
			9,60,000
Namely, for fixed charges		. . . . .	6,00,000
other „		. . . . .	3,60,000
			9,60,000

Form 58A.

[See Chap. 22, Art. 419, Vol. I, C. A. C.]

_____ Treasury.

The _____ 191 .

To

THE ASSISTANT COMMISSIONER,

NORTHERN INDIA SALT REVENUE.

The last salt receipt issued for _____ salt during the month of _____ 191 , was No. _____ Sudder Treasury.
Ditto , was No. _____ Tahsil.
Ditto , was No. _____ do.
do.

Treasury Officer.

Form 58B.

[See Chap. 22, Art. 419, Vol. I, C. A. C.]

_____ Salt

CONSOLIDATED TREASURY RECEIPT.

_____ TREASURY.

The _____ *191* .

Received on account of Northern India Salt Revenue the sum of Rupees _____ as detailed below, for which credit has been given in the Treasury Account for 191 .

	R	a.	p.	R	a.	p.
From the Northern India Salt Revenue Officer—						
Price						
Excise duty on salt						
Through Traffic receipts						
Fines and forfeitures						
Fees and Licenses of saline works.						
Miscellaneous						
From the Public—						
Price						
Excise duty on salt						
Hakim Cess						
Through Traffic receipts						
Fees and Licenses of saline works.						
Miscellaneous						
TOTAL RUPEES						

To

Treasury Officer.

Northern India Salt Revenue

Form 59.

[See Chap. 22, Art. 421, Vol. I, C. A. C.]

Schedule of revenue (excluding deposits) received in the Treasury during the month of _____ *on account of the Northern India Salt Department.*

Salt officer on account of whom received.	Amount received.			Heads under which credited (a separate column for each).	Total amount received from or on account of each Salt Revenue Officer.		
	₹	a.	p.	₹	₹	a.	p.

Form 59A.

[See Chap. 22. Art. 425A, Vol. I., C. A. C.]

Register / Statement of sums paid into the _____ Treasury by traders and others for credit of the Bombay Salt Department during the month of _____ 191 .

No. and date of Indent.		Name and Address of Trader.		Quantity of	Price paid.							Remarks.
No.	Date	Name.	Address.	Salt, maund.	Duty at R 1 per maund.	Ground rent at 3 pies per maund.	Cost price at 2½ annas per maund.	Haulage charges at 6 pies per maund.	Sewing charges at 2 pies per maund.	Bagging charges at 1 anna 9 pies per maund.	Total.	
					R	R	R	R	R	R	R	

Form 60.

[See Chap. 22, Art. 436, Vol. I., C. A. C.]

Memorandum of the Claims of Officers of the Geological Survey Department for____ 191 ____ payable in

Name and designation of payee.	Treasury from which payment is desired.	Fixed charges.			Other charges.			Total.
		Salary of Officer.	Fixed allowance of Officer.	Pay of field establishment.	Travelling expenses of		Contingent charges.	
					Officer.	Establishment.		
		₹	₹	₹	₹	₹	₹	

Note.—The claims of officers who intend to draw their pay, etc., in Calcutta should be excluded from the above memorandum as they are dealt with like other pre-audit payments.

Form 60A.

[See Chap. 23, Art. 442, Vol. I., C. A. C.]

_____ Treasury.

Schedule of Forest Remittance credited during _____ 191 .

Date of credit in Sudder Treasury Account.	Chalan.		From whom received.	Division.			Division.			Remarks.
	No.	Date.		₹	a.	p.	₹	a.	p.	

Form 60B.

(See Chap. 23, Art. 447, Vol. I., C. A. C.)

Treasury.

Schedule of Forest Cheques paid during ..... *191* .

Date of Payment.	Particulars of Cheques.		By whom drawn.	Division.			Division.			Remar
	No	Date.		R	a.	p.	R	a.	p.	

Form 61.

[See Chap. 24, Art. 249, Vol. I., C. A. C.]

PUBLIC WORKS DEPARTMENT.

LETTER OF CREDIT No.

Dated the 191 .

THE COLLECTOR / DEPUTY COMMISSIONER OF

SIR,

I have the honour to request that you will cash the cheques drawn by the .....

.....

to the extent of Rupees .....

(This letter of credit has effect from the .....)

I have the honour to be,

SIR,

Your obedient Servant,

Accountant-General.

Form 62.

[See Chap. 24, Art. 449, Vol. I., C. A. C.]

Register of Payments made to Officers of the Public Works Department on Cheques against Letters of Credit from_____ to _____—191 .

Date of payment.	Executive Engineer of				Executive Engineer of				Executive Engineer of				Executive Engineer of				Daily total of payments carried to Cash Book.
	Cheque Book No.				Cheque Book No.				Cheque Book No.				Cheque Book No.				
	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque	Amount.	Balance.	Initials of T. O	No. of cheque	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	

Form 63.

PASS BOOK.

[See Chap. 24, Art. 457, and Chap. 27, Art. 543, Vol. I., C. A. C.]

The ____ *Treasury or the Bank of* ____ *in account current with A.B.,* *Executive Engineer,* ..... *Telegraph Dept.* ____ *Division.*

Dr. **Cr.**

1900.			Initials of Treasury Officer.	₹	a.	p.	1900.			Initials of Treasury Officer.	₹	a.	p.
May	1	To Balance		1,039	7	11	May	6	By Cheque No. 1		500	0	0
		„ Letters of Credit for May		25,000	0	0	„	8	„ Ditto „ 2		140	0	0
							„	10	„ Ditto „ 4		10,000	0	0
		TOTAL		26,039	7	11	„	18	„ Ditto „ 5		450	0	0
									TOTAL		11,090	0	0
									By Balance		14,949	7	11
June		„ Balance		14,949	0	11			TOTAL		26,039	7	11

N.B.—To be balanced monthly and signed in full after being balanced.

Form 64.

[See Chap. 24, Art. 462, Vol. I., C. A. & C.]

*Schedule of Public Works Receipts during the month of*_____

Date of receipt.	From whom received. (To be filled up only when not an officer of the P. W. D.)	On what account. (To be filled up only when not received from an officer of the P. W. D.	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	Other Items.	Daily Total carried to Cash Book.

Form 65.

[See Chap. 25, Art. 505, Vol. I., C. A. C.]

_____ GOVERNMENT.

MILITARY RECEIPTS _____ DIVISION.

List of Receipts on account of Military Services credited in accounts of the _____ Treasury for the month of _____ 191 .

No. of Chalan.	Date.	From whom received.	Remittance Transfer Receipts issued on Military Treasure Chests.	Departmental Receipts.	Recoveries by Civil Authorities for the Military Department.		Daily Total carried to Cash Book.
					Description.	Amount.	

N.B.– Departmental receipts are received from or on the authority of military departmental officers specified in Article 47 0, *vide* Article 409, Chapter 25.

Form 66.

[See Chap. 25, Art. 505, Vol. I., C. A. C.]

_____ GOVERNMENT.

MILITARY PAYMENTS _____ DIVISION.

List of Payments on account of Military Cheque and Transfer Receipts paid at the _____ Treasury from the _____ to the _____ 191 .

Date of payment.	Consecutive No. of Vouchers	By whom drawn.	Cheques against Assignments.			Transfer Receipts.			Daily Total carried to Cash Book.
			No.	Date of cheque.	Amount.	No.	Date of Transfer Receipts.	Amount.	

Form 67.

[See Chap. 25, Art. 505, Vol. I., C. A. C.]

_____ GOVERNMENT.

MILITARY PAYMENTS _____ DIVISION.

List of payments on account of Miscellaneous Military Service at the Treasury from the _____ to the _____ of _____ 191 .

Date of payment.	Consecutive No. of Voucher.	To whom paid.	Emergent advances under station orders. (See Civil Account Code, Chap. 25, Art. 488.)	MISCELLANEOUS PAYMENTS (*e.g.*, PAY & ALLOWANCES, PENSIONS, MILITARY EXPENDITURE BY CIVIL OFFICERS, ETC.).		Daily Total carried to Cash Book.
				Description.	Amount.	

Form 68.

[See Chap. 11, Art. 167B, Vol. I, C. A. C.]

Register of Government Securities deposited for safe custody.

Serial No.	Date of deposit.	By whom deposited.	Particulars of Notes.				No. and date of letters returning the Notes.	Remarks.
			No.	Per cent.	Loan.	Amount.		

Form 69.

[See Chap. 27, Art. 532, Vol. I., C. A. C.]

[Telegraph Form No. N.5.]

Treasury Officers are not to pay more than 250 rupees on any certificate of this form.

*No.*_____

IMPREST CERTIFICATE, *dated*_____ *191* . .

I certify that the cash account of_____

_____ for_____191

Page 443—

Form 69.

[See Chap. 27, Art. 532, Vol. I, C. A. Code.]

Telegraph Form No. 45.

(Treasury officers are not to pay more than 250 rupees on any certificate of this form.)

No._____

Imprest Certificate, dated *19* *of*

Signal / Circle Office.

Rs. A. P.

Amount of sanctioned cash Imprest . . . . . .

Opening balance as per cash account of this date . . . . .

Deficiency .

I certify that the amounts noted on this certificate have been checked by me and the deficiency of Rupees is required by me to recoup my cash imprest for expenditure on public service. The sum of Rupees now drawn by me should be debited to my letter of assignment.

Officer in charge of Signal / Circle Office.

2nd List—1-6-13.

[See Chap. 27, Art. 534, Vol. I., C. A. C.]

[Telegraph Form No. N.6.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the Telegraph Master_____

is authorised to draw from the Treasury the sum of_____

(R_____) on account of advances, as detailed below to be made to

proceeding to_____

Superintendent, *Division*

*Dated*_____*the*_____*of*_____*191*

On account of salary for_____ R

On account of travelling expenses . . . . . Total R

Form 71.

[See Chap. 27, Art. 534, Vol. I., C. A. C.]

[Telegraph Form No. N.7.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the _____

_____

is authorised to draw from the _____ Treasury the sum of ₹ _____

_____

to enable him to refund deposits of _____

_____

_____

_____

_____ *Examiner of Telegraph Accounts.*

Director General of Telegraphs.

Dated Calcutta, the _____ *of* _____ *191* .

Received from the Officer in charge of the Government Treasury at _____ the sum of ₹ _____ on account of refund of deposits, as authorised in the accompanying Certificate, dated _____ 191 , by the Examiner of Telegraph Accounts and the Director General of Telegraphs in India.

Signature _____

Dated _____ *191* .

Form 72.

[See Chap. 27, Art. 527, Vol. I., C. A. C.]

[Telegraph Form No. N.10.]

No. _____, *dated* _____

FROM THE SUPDT. OF TELEGRAPHS, _____ DIVISION,

To THE OFFICER IN CHARGE OF GOVT. TREASURY AT _____

Sir,

I have the honour to inform you that Mr. _____ (whose usual signature appears at foot of this advice), has been ordered to take charge of the _____, and to request that no further payments may be made to his predecessor, Mr. _____, or on any documents bearing Mr. _____'s signature. The probable maximum amount of salary bills payable to Mr. _____ monthly will be ₹ _____

Superintendent of Telegraphs.

Usual signature of the above-named officer.

Form 73.

[See Chap. 28, Art. 567A., Vol. I., C. A. C.]

Statement of Receipts and Issues of Sovereigns and Half Sovereigns at the Head Quarter and Sub-Treasuries of the District of during the

week ending / *month of* 191 .

Value in Rupees.

Name of Treasury and Sub-Treasuries.	Opening Balance.	Receipts from the Public.	Remittances received.	Total.	Issues to the Public.	Remittances sent.	Closing Balance.	Total.
1	2	3		5	6	7	8	9
Sadar Treasury . .								
——— Sub-Treasury .								
——— Sub-Treasury .								
——— Sub-Treasury .								
TOTAL .								

Details of Remittances. (Remittances within the district need not be shown.)

Treasury Remittances.

From	To	AMOUNT. Received. ₹	AMOUNT. Sent. ₹

Treasury Officer.

NOTE 1.—The period fixed for the submission of the weekly statements are those ending 7th, 15th, 22nd and the last day of the month.

NOTE 2.—The opening balance of the statement for the first week, the closing balance of that for the last week and the opening and closing balances of the monthly statement should agree with the figures entered in the monthly cash balance report. The total amount of receipts, issues, and remittances shown in the four weekly statements should also agree with the figures in the monthly statement.

NOTE 3.—Gold coins received at their bullion value by weight under the authority of G. I. F. D. Notification No. 1443A., dated 8th March 1907, should be shown in this Form as distinct items.

Form No. 75 A.

(See Chap. 29, Art. 584, Vol. I., C. A. C.)

Treasury_____

No.	Date.	Amount.	To what treasury.	Result of Examination of Remittance.						Penalty due under Act 584.	Order of Accountant General.	Initials of T. A. D. Auditor in token of taking into objection book.
				Deficiency.	Counterfeit.	Light-weight.	Defective.	Soldered.	Others (plugged, etc.)			

Form 74 (Obverse).
(See Chap. 29, Art. 587B., Vol. I., C. A. C.)

Statement of uncurrent silver coins and rupees and half rupees of 1835 and 1840 withdrawn from circulation in the District of _____ for the month of _____ 191 .

(To be submitted along with the monthly cash balance report.)

Kinds of Coin.	I. Opening balance.		II. Received from the Public.		III. Received in uncurrent and withdrawn coin remittances from other districts.		IV. Total.		V. Issued to the Mint or other treasury as "uncurrent and withdrawn coin" remittance.		VI. Transferred to currency chest.		VII. Closing balance.		Remarks.
	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	Tale value.	Value as shown in the accounts.	
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
Total															

Treasury Officer,
District _____

Instructions.

I. Opening balance should represent the amount of coins held *both* in Sadar and Sub-Treasuries and shown in the Cash Balance Report of the *previous* month.

II. Amount received both at Sadar and Sub-Treasuries in transactions with the public (Arts. 582 to 582-C., C. A. C.) or native states (Art. 585, C. A. C.). Coins detected in good coin remittances from other treasuries should be shown in this column and not in column III. As the coins shown in the statement are non-issuable to the public, the amount of this column should ordinarily be the difference between the opening and closing balances after allowing for the remittances *received* and *issued*.

III. This column should show only coins received as "Uncurrent and Withdrawn" coin remittances.

IV. Represents the totals of columns I, II and III.

V. This column should show coins remitted either to the Mint or to the Central Treasury as "Uncurrent and Withdrawn" coin remittance.

VI. In some provinces withdrawn coin is transferred to the Currency Department before being remitted to the Mints. This column should show all such transfers.

VII. This represents the difference between the amounts shown in columns IV, V and VI and should agree with the figures shown in the Cash Balance Report of the month to which the statement appertains.

*(a) The different rates (*vide* Arts. 582 to 582-C., 584 and 585, C. A. C.) at which light-weight silver coins are received should be given on the reverse, the *tale* and *total value* of each kind of coins being entered only in the "Remarks" column.

Form 74 (Reverse).

[See Chap. 29, Art. 587B, Vol. I., C. A. C.]

Details of light weight silver coins received from the public or Native States or found in remittances of good coin during the month ———

(Vide *Arts. 582 to 582C., 584 and 585, C. A. C.*)

No. or Tale of whole rupees.	Rates at which they are received.	Value.	No. or Tale of half rupees.	Rates at which they are received.	Value.	No. or Tale of quarter rupees.	Rates at which they are received.	Value.	No. or Tale of eighth rupees.	Rates at which they are received.	Value.	Remarks.
	R a. p.			*R a. p.*			*R a. p.*			*R a. p.*		
I (a) Received from the public. (b) Received in remittances of good coin.	1 0 0			0 8 0			0 4 0			0 2 0		
II	0 14 0			0 6 0								
III	0 13 0			at one rupee a tola.								
IV	0 12 0			0 6 0								
V (a) Received in remittances of good coin. (b) Received from Native States.	at one rupee a tola.			at one rupee a tola.								
Total .												

Details of Remittances.

Received.		Receipts.								Issues.										Remarks.
Treasury from which received.	Light-weight coins.	Shroff-marked but not light weight rupees and half rupees.	Soldered but not light-weight rupees and half rupees.	Defective but not light-weight rupees and half rupees.	Other defaced but not light-weight rupees and half rupees.	Defaced and Defective but not light weight quarter and eighth rupees.	Coins called in by proclamation.	1835 rupees and half rupees.	1840 rupees and half rupees.	Total.	Treasury to which sent.	Light weight coins.	Shroff-marked but not light-weight rupees and half rupees.	Soldered but not light-weight rupees and half rupees.	Defective but not light-weight rupees and half rupees.	Other defaced but not light-weight rupees and half rupees.	Defaced and Defective but not light weight quarter and eighth rupees.	Coins called in by proclamation.	1835 rupees and half rupees.	1840 rupees and half rupees.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Treasury Officer.

FORM No. 75A.

Form

[See Chap. 29, Art.

Register of uncurrent coins at

(To be spread out on an

Date of receipt (or despatch) of remittance.			Coins called in by proclamation (Art. 586).	LIGHT WEIGHT, *i.e.*, WEIGHING BETWEEN THE FOLLOWING FRACTIONS OF STANDARD WEIGHT.																							
				I.—*Rupees received from the Public and cut rupees received in remittances (Arts. 582 and 582A).*								II.—*Half rupees received from the Public and cut half-rupees received in remittances (Arts. 582 and 582A).*				III.—*Uncut rupees and half rupees received in remittances (Art. 584).*						IV.—*Silver coins received from Native States (Art. 585).*			V.—*Small silver coins withdrawn from circulation (Art. 582B).*	
				⅛ and 1/16.		¼ and ⅛.		½ and ¼.		¾ and ½.		⅛ and 1/16.		¼ and ⅛.		Name of remitting Treasury or Presidency Bank.	⅛ and 1/16 (or ¼ in the case of the half rupee.)		⅛ (or ¼ in the case of the half rupee) and ¼.		Name of remitting State.	⅛ and ¼.		¼ and ½.	
Month.	Date.	Tale.	Value @ Rl per tola.	Tale.	Value @ Rl each.	Tale.	Value @ Rl each.	Tale.	Value @ Rl each.	Tale.	Value @ Rl each.	Tale.	Value @ Rl each.	Tale.	Value @ Rl each.	Tale.	Value @ Rl each.	Tale.	Value @ Rl per tola.	Tale.	Value @ Rl per tola.	Tale.	Value @ Rl per tola.	Tale.	Value @ Rl or ½ each.

NOTE 1.—Tale should be entered in red ink (a half, quarter and eighth rupee being written as ½, ¼ and ⅛, respectively)
2.—Each class should be kept in a separate bag under double locks. The bag should be numbered. The number
3.—When a remittance of cut coins is received from another treasury the amounts as shown in the invoice of the re-
Any corrections, that may be found necessary in these figures after the detailed examination of the re-
4.—When a remittance is despatched a total should be made in each column in red ink across the page of the
be made at the end of each month.

75A.

587A, Vol. I, C. A. C.]

Treasury.

open page of Demy.)

Shroff-marked but not light-weight rupees and half rupees (Art. 582C).	Tale.		
	Value @ R1 each.		
Soldered but not light-weight rupees and half rupees (Art. 582C).	Tale.		
	Value @ R1 each.		
Defective but not light-weight rupees and half rupees (Art. 587).	Tale.		
	Value @ R1 each.		
Rupees and half rupees of 1835 not light-weight (Art. 574).	Tale.		
	Value @ R1 each.		
Rupees and half rupees of 1840 not light-weight (Art. 574).	Tale.		
	Value @ R1 each.		
Other defaced but not light-weight rupees and half rupees (Art. 575).	Tale ¼ R		
Shroff-marked but not light-weight quarter and eighth rupees (Art. 582 C).	Tale ¼ R		
	Value ¼ and ⅛ R		
Soldered but not light-weight quarter and eighth rupees (Art. 582C).	Tale ¼ R		
	Value ¼ and ⅛ R		
Defective but not light-weight quarter and eighth rupees (Art. 587).	Tale ¼ R		
	Value ¼ and ⅛ R		
Other defaced but not light-weight quarter and eighth rupees (Art. 579).	Tale ¼ R		
	Value ¼ and ⅛ R		
Daily Total.	Value R		
Initials of Treasury officer.			
REMARKS.			

and value in black, so that there may be no confusion in making the daily total.
of the bag in use at the time should be entered in red ink at the head of each pair of columns.
mitting treasury should be entered in the appropriate column, the name of the treasury being entered below the date of receipt
mittance has been completed, should be made subsequently by *plus* and *minus* entries.
balance and receipts up to that date. The remittance should then be entered and a balance struck. A similar total should

Form 75B.

[See Chap. 29, Art. 587 A, Vol. I, C. A. C.]

Register of silver coins cut but not paid for at the ____ *Treasury.*

Month.	Date.	Rupees and half rupees that have lost more than 2 but not more than 6¼ per cent. or 12½ per cent. respectively.		Rupees and half rupees that have lost more than 6¼ or 12½ per cent. respectively but not more than 25 per cent.		Rupees and half rupees that have lost more than 25 per cent.*		Quarter and eighth rupees that have lost more than 12½ but not more than 25 per cent.		Quarter and eighth rupees that have lost more than 25 per cent.*		Remarks.
		Rupees.	½ Rupees.	Rupees.	½ Rupees.	Rupees.	½ Rupees	Rupees.	½ Rupees.	Rupees.	½ Rupees.	
1	2	3	4	5	6	7	8	9	10	11	12	13

Note 1.—Number of coins only should be shown in this Register, not their value.

Note 2.—The figures in columns 3 and 4 (if any) will be included in column 2, those in columns 5 and 6 in column 3, those in columns 9 and 10 in column 4 and those in columns 7 and 8 and 11 and 12 in column 5 of the quarterly return of silver coins cut, Form 77 (1).

* Coins cut and returned as fraudulently defaced may be included in these columns with a note in the remarks column.

Form 76.

[See Chap. 29, Art. 590 (2), Vol. I, C. A. C.]

Invoice of ____ *box of* ____ *uncurrent coins despatched per (rail, steamer or* ____ *viâ* ____ *Treasury under charge of an escort consisting of* ____ *commanded by* ____ *from* ____ *Treasury, accompanied by* ____ *Potdar named* ____

No. of boxes.	Mark or No. on each box.	Weight of each box.	Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received at treasury.	Value.			Total.			Remarks and references to orders, etc.
						R	a.	p.	R	a.	p.	

_____ } _____

The ‹ *191* . } *Treasury Officer.*

Received from _____ box _____

said to contain treasure value at R _____

and consigned to _____

_____ } _____

The *191* . } *Commanding the Escort.*

Form 76A.

[See Chap. 29, Art. 647, Vol. I, C. A. C.]

Invoice of _____ *coin despatched* _____
to _____
from the Treasury at _____ *to* _____
_____ *on account His Majesty's Indian Government.*

No. of Boxes.	No. on the Boxes.	Weight each Box. M.	s.	ch.	Address and mark on Boxes.	Description of Coins.	Value. ₹	a.	p.	Total Value. ₹	a.	p.
						TOTAL						

_____ *Treasury.*
The _____ *191* .

The Treasury Officer _____
box said to contain _____

Received from the Treasury Officer _____
Coin to the value of ₹ _____ The boxes are in good condition.

_____ *Officer in charge of Escort.*

Form 77(1).

[See Chap. 29, Art. 587C., Vol. I, C. A. C.]

Return showing silver coins cut or broken during the quarter ending _____ on account of being reduced in weight.

Denomination.	Number. Cut and received on payment.* Over 2 per cent. but not more than 6¼ per cent.	Over 6¼ per cent. but not more than 25 per cent.	Over 12½ per cent but not more than 25 per cent.	Cut and rejected.
1	2	3	4	5
Rupees . .				
Half Rupees .				
Quarter Rupees .				
Eighth Rupees .				

* Coins returned after cutting to the tenderers because they refuse to receive payment at the rates given in Arts. 582A and 582B, may be included in this column.

"Note 1.—Columns 2 and 3 are intended for rupees and half-rupees and column 4 for quarter and eighth rupees only."

Note 2.—The entries in columns 2, 3 and 4 should be capable of verification with the statistics of light-weight coins supplied monthly to the Account Office and any discrepancy between the two sets of figures should be explained in the back of the return.

Note 3.—The entries in column 5 should represent silver coin cut and rejected as having lost more than 25 per cent. in weight and as having been fraudulently defaced.

Form 77(2).

Return showing counterfeit coins received during the quarter ending

Rupees.	½ Rupees.	¼ Rupees.	Rupees.	Remarks.

Form 77 (3).

[See Chap. 29, Art. , Vol. I, C. A. C.]

Number of counterfeit coins received at Treasuries or Railway Stations produced in Law Courts during the quarter ending

Treasury or Station.	Number of Counterfeit Coins.				Remarks.
	Rupees.	½ Rupees.	¼ Rupees.	⅛ Rupees.	
Total					

Form 77 (4).

[See Chap. 29, Art. 591, Vol. I, C. A. C.]

Return showing counterfeit coins examined at the Mints during the quarter ending

Treasury or Station.	Date of tender or receipt of coin.	Number of Counterfeit Coins.				Year of coinage stamped on the coin.	Result of Assay, if as	Weight of each coin	Remarks.—(Circumstances of tender and in case of coin sent by Law Courts a short description of the case: whether the coins are of good workmanship; whether struck from a die or cast in a mould; whether any implements were sent; relative proportion compared with other treasuries or stations, and whether counterfeiting is carried on on a large scale).
		Rupees.	½ Rupees.	¼ Rupees.	⅛ Rupees.				
Total									

Note.—The remarks should be as concise as possible.

Form 77 A.

[See Chap. 29, Art. 591A, Vol. I, C. A. C.]

Statement showing the proportion of the several Issues of Government Rupees in actual circulation in the——Treasury as ascertained by the examination each day of a bag containing R——from the ——to—May 191 .

	May.	May.	May.	May.	May.	TOTAL.
William IV						
Victoria 1840, 1st issue . . .						

Page 457, Form No. 77A—

In the first column add the following below "Edward VII and 1904" *and score out* "and every succeeding year":—

"Edward VII. 1905
" " 1906
" " 1907
" " 1908
" " 1909
" " 1910"

Page 457, Form No. 77A—

In the first column add at the end—

"George V, 1911, and every succeeding year."

3rd List—30-9-13.

Victoria 1891						
Victoria 1892						
Victoria 1893						
Victoria 1897						
Victoria 1898						
Victoria 1900						
Victoria 1901						
Edward VII 1903						
Edward VII 1904 and every succeeding year						
TOTAL .						

Treasury Officer.

Form 78—*Cancelled.*

Form 79.

[See Chap. 29, Art. 601, Vol. I, C. A. C.]

Small Silver, Nickel, Bronze and Copper Depôt Book.

Date.	Nature of transaction.	Value in										
		½ Rupees.	¼ Rupees.	Total Silver.	Nickel coins.	Double Pice.	Single Pice.	Half Pice.	Pie Pieces.	Total Bronze and Copper.	Grand Total.	Initials of Officer in charge.
		R	R	R	R	R	R	R	R	R	R	R
April 7	Balance .											
... 18	Remitted to as per order of A. G. No. dated											
April 18	Balance .											
May 3	Received from As per order of A. G. No. dated											

Form 80.

[See Chap. 29, Art. 605 (*a*), Vol. I, C. A. C.]

(To be printed on 4to foolscap.)

STATEMENT OF SMALL SILVER, NICKEL, COPPER AND BRONZE COIN.

Showing the actual results of 1902 and the probable requirements of 1903.

Particulars.	Small Silver (Value).			Nickel (Value).	Bronze and Copper (Value).			
	Half Rupees.	Quarter Rupees.	Eighth Rupees.	One anna.	Double pice. (Copper.)	Pice.	Half Pice.	Pies.
Balance on 1st October 1901 . . .								
Received from other treasuries or depôts in 1902.								
Total .								
Remitted to other treasuries or depôts in 1902								
Balance on 30th September 1902 . . .								
Total .								
Difference being net local . { Receipt . / Issue .								
Additional supply required for 1903 . .								

The 2nd October 1902.

Collector.

Note that "in 1902" in this form means "between 1st October 1901 and 30th September 1902."

Form 81.

[See Chap. 30, Art. 617, Vol. I, C. A. C].

Register of Currency Notes received and issued at _____ *Treasury.*

NOTE.—For instructions regarding entries in this register see Chap. 30, Art. 618.

Date of receipt.	Name of person from whom received.	No. of series and No. of note, name of Circle.	Date of re-issue.	Name of person from whom re-issued.	

Form 81A.

[See Chap. 30, Art. 619, Note, Vol. I, C. A. C].

Register of Stopped Currency Notes.

Denomination.

Date of receipt of notice of Stoppage.	From whom received.		Number of Note.	Treasury Officer's initials.	Date of Payment.	To whom paid.		Treasury Officer's initials.	Note of Correspondence.
	Name.	Address.				Name.	Address.		

Form 82.

[See Chap. 30, Art. 624, Vol. I, C. A. C.]

Statement of Currency Notes received into and issued from the Treasury during the quarter ending ——————.

	Value received from	Value issued to
Treasuries banking with a Presidency or Branch Bank.	For the purposes of this statement, a remittance of notes is considered to be received as soon as their second halves arrive.	For the purposes of this statement, notes are regarded as issued as soon as their second halves are despatched to another treasury.
Currency Department		
Reserve Treasury		
Other Treasuries not banking with a Presidency or Branch Bank.		
Public in payment of Government dues. { Home Notes . / Foreign . .		
Public for silver		
Ditto in exchange for notes of other values .		
Total Transactions .		
Balances as per Cash Balance Report . .		
GRAND TOTAL .		

The opening balance should be shown under Receipts, the closing under Issues, in order that the equality of the grand totals may be made to prove the statement.

The value of notes *received* in exchange for notes will, of course, agree with the value so issued

Form 83.

[See Chap. 30, Art. 624 (2), Vol. I, C. A. C.]

Daily Register of Currency Notes received into and issued from the Treasury.

Date.	Presidency or Branch Bank.		Other Treasuries.		Public in payment of Government Dues.				Public for Silver.		Public in exchange for notes of other values.	
					Received from		Issued to					
	Received from	Issued to	Received from	Issued to	Home.	Foreign.	Home.	Foreign.	Received from	Issued to	Received from	Issued to

NOTE.—Receipts from, and issues to, the Reserve Treasury should be distinctly entered in the umn "OTHER TREASURIES."

Form 84 (Obverse).

[See Chap. 30, Art. 630, Vol. I, C. A. C.]

CURRENCY CHEST BOOK.

Government Paper Currency——————————*Agency.*

Date, etc.	Number of pieces of Currency Notes for Rupees.									Gold and Silver Coin. value in						Total value of Notes and Coin (columns 10 and	Initials of Officer holding keys of Chest.
	5	10	20	50	100	500	1,000	Total number of Notes.	Total value of Notes.	Sovereigns and Half Sovereigns.	Whole Rupees.	8 Annas.	4 Annas.	2 Annas.	Total value of Gold and Silver Coin.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance of 19 .																	
Withdrawn .																	
Deposited .																	
Balance . .																	

Note.—Details of Foreign Circle Notes deposited or withdrawn should be noted on the reverse, including Universal Notes of Rupees Five, Ten, Fifty and one hundred issued from a circle of issue other than that in which the Treasury is situated.

Form 84 (Reverse).

[See Chap. 30, Art. 630, Vol. I, C. A. C.]

Details of Notes cut or otherwise unfit for re-issue, and of Notes of other Circles included in the closing balance overleaf.

Name of Circles.		R10.	R20.	R50.	R100.	R500.	R1,000.
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
Calicut							
Rangoon							
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
Calicut							
Rangoon							
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
Calicut							
Rangoon							
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
Calicut							
Rangoon							

Form 84 (*a*) (Obverse).

(See Chap. 30, Art. 630, Vol. I, C. A. C.)

Government Paper Currency _____ *Agency.*

Date etc.	Number of pieces of Currency Notes for Rupees.								Total Value of Notes.	Gold and Silver coin. Value in					Total Value of Notes and coins (columns 10 and 16).	Total Value of Notes and Coins (columns 10 and 16.)
	5	10	20	50	100	500	1,000	Total Number of Notes.		Sovereigns and Half Sovereigns.	Whole Rupees.	8 Annas.	4 Annas.	2 Annas.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Balance of 19 .																
Withdrawn . .																
Deposited . .																
Balance of 19 .																

NOTE 1.—In case of Currency Chests opened under Article 635 of the Civil Account Code, Quarter and Eight Rupees should not be deposited in the chests, Columns Nos. 14 and 15 should therefore, be left blank in these cases.

NOTE 2.—Details of foreign circle Notes deposited or withdrawn should be noted in the reverse, including universal Notes of Rupees Five, Ten, Fifty and one hundred issued from a circle of issue other than that in which the Treasury is situated.

COLLECTORATE, _____ 191 .

Treasurer. *Treasury Officer.* *Collector or other Officer, in joint charge of Chest.*

Form 84 (*a*) (Reverse).

[See Chap. 30, Art. 630, Vol. I, C. A. C.]

Details of Notes of other Circles included in the transaction overleaf.

Name of Circle.	R5.	R10.	R20.	R50.	R100.	R500.	R1,000.
Calcutta							
Allahabad							
Lahore							
Bombay							
Karachi							
Madras							
Calicut							
Rangoon							

Form

[See Chap. 31, Art. 638

(To be printed on

Estimate of probable Receipts and Disbursements of the ———

Actuals of corresponding months of past year.		Probable Receipts.	Month of	Month of	Month of	Remarks.
Month of	Month of					
		A.—Principal Heads of Revenue—				
		Land Revenue				
		Salt				
		Stamps				
		Excise				
		Provincial Rates				
		Assessed Taxes				
		Registration				
		Forest				
		Tributes and contributions from Native States				
		Total				
		B.—Interest—				
		D.—Receipts by Civil Department—				
		Law and Justice				
		Police				
		Education				
		Total				
		E.—Miscellaneous—				
		Receipts in aid of Superannuation, etc.				
		Miscellaneous				
		Total				
		O.—Permanent Debt—				
		Imperial Loans				
		Stock Notes				
		Total				
		P.—Unfunded Debt—				
		Deposits of Service Funds				
		Q.—Deposits and Advances not bearing Interest—				
		Excluded Local Funds				
		Deposits				
		Advances				
		Permanent Advances				
		Account Current with Foreign States				
		Total				
		R.—Loans to Native States and Presidency Corporations				
		R. R.—Provincial Advance and Loan Account—				
		T.—Remittances				
		Local Cash Remittances				
		Local Bills				
		Foreign Bills				
		,, Remittances				
		Account with London, Miscellaneous				
		Total				
		Post Office				
		Telegraph				
		Marine				
		Military				
		P.W.D. { Ordinary Branches				
		P.W.D. { Railway ,,				
		P.W.D. { E. I. Ry. ,,				
		Total				
		Total Receipts				
		Opening Cash Balance or Deficiency (+ or —)				
		GRAND TOTAL				

34A.

Vol. I, C. A. C.

(pen foolscap.]

Treasury for 191 *, and the two ensuing months.*

Actuals of corresponding months of past year.		Probable Disbursements.	Month of	Month of	Month of	Remarks.
Month of	Month of					
		A.—Direct Demands on the Revenue—				
		Assignments and Compensation.				
		Land Revenue				
		Opium				
		Salt				
		Stamps				
		Excise				
		Provincial Rates				
		Assessed Taxes				
		Forest				
		Registration				
		Refunds				
		Total				
		B.—Interest—				
		C.—Post Office (District Post Establishment).				
		D.—Salaries and Expenses of Civil Departments.				
		Law and Justice				
		Police				
		Education				
		Ecclesiastical				
		Medical				
		Political				
		Scientific and other Minor Departments				
		Total				
		E.—Miscellaneous Civil Charges				
		Territorial and Political Pensions				
		Superannuation Allowances and Pensions				
		Miscellaneous				
		Total				
		K.—Other Public Works (In-charge of Civil Officers).				
		O.—Permanent Debt—				
		Imperial Loans				
		Stock Notes				
		Total				
		P.—Unfunded Debt—				
		Deposits of Service Funds				
		Q.—Deposits and Advances not Bearing Interest—				
		Excluded Local Funds				
		Deposits				
		Advances				
		Permanent Advances				
		Account with Foreign States				
		Suspense Accounts				
		Total				
		R.—Loans to Native States and Presidency Corporations				
		R. R.—Provincial Advances and Loan Accounts.				
		T.—Remittances—				
		Local Cash Remittances				
		Local Bills				
		Foreign Bills				
		Foreign Remittances				
		Account with London, Miscellaneous				
		Total				
		Post Office				
		Telegraph				
		Marine				
		Military				
		P. W. D. { Ordinary Branches / Railway / E. I. Ry.				
		Total				
		Total Payments				
		Closing Cash Balance or Deficiency (+or—)				
		Grand Total				

Details of Estimated Receipts and Payments on account of Foreign Bills and Foreign Remittances.

	RECEIPTS.				PAYMENTS.			
	1st Month.		2nd Month.		1st Month.		2nd Month.	
	Bills.	Cash.	Bills.	Cash.	Bills.	Cash.	Bills.	Cash.
India								
Central Provinces								
Burma								
Bengal								
Bihar and Orissa								
United Provinces of Agra and Oudh								
Punjab								
N.-W. Frontie Province								
Madras								
Bombay								
Total								

Particulars of exceptional receipts and charges.

Form No. 84A. A—

(See Chap. 31, Art. 643, Vol. I, C. A. C.)

FORM OF POTDAR'S SLIP TO BE PLACED IN EACH TREASURY BAG FOR REMITTANCE.

Name of Treasury . . . . .
Description of coin . . . . .
Number of pieces . . . . .
Counted by . . . . . .
Examined by . . . . . .
Date . . . . . .

Signature

NOTE 1.—The slip should be written in English.

NOTE 2.—Every bag should be counted by one shroff and examined by another, the signature at foot should be that of the treasurer, or other officer to whom the coin-testers and examiners are subordinate.

Form 84B.

[See Chapter 31, Art. 652A, Vol. I, C. A. C.]

Name of Shroff.	Advance of travelling allowance made by remitting office.*		Detail and value remittances.	Place of destination.	Date and hour of departure.	Signature of Shroff.	Date and hour of arrival.	Date and hour of discharge.	Advance of travelling allowance made by receiving office.	Remarks explaining cause of delay.
	Dated.	Amount.								

Remitting Officer.

Receiving Officer.

* In case where no advances are made, the word "Nil" should be entered across the column. Advances made out of the permanent advance of the office should be separately specified.

Form 85.

[See Chap. 31, Art. 659, Vol. I, C. A. C.]

(Quarter Foolscap Size).

*Invoice of Currency Notes*_____ *circle, remitted from*_____ *to*_____ *dated*_____

Denomination of notes.	No. of Bundles.	No. of notes.	Value.	Remarks.
10,000	1	2	20,000	
1,000	1	5	5,000	
500	1	4	2,000	
100	3	185	18,500	
50	7	523	26,150	
20	6	472	9,440	
10	20	1,726	17,260	
5	2	300	1,500	
Total	41	3,217	99,850	

Certified that this parcel has been made up and sealed in my presence and that I have personally ascertained that its contents correspond with the invoice.

Form 85A.

[See Chap. 31, Art. 659, Vol. I, C. A. C.]

(Foolscap 16 Mo. Size.)

Packet No. _____ *of R*_____ *notes.*

Containing———pieces.
Counted by———
(Full name.)
Despatched by———
(Initials.)

Form 86.

[See Chap. 33, Art. 710 (2), Vol. 1, C. A. C.]

Dr. ——————*in account current with the Board of Trade.* **Cr.**

(Here state title of officer and nature of office.)

Receipts.	Currency.	Sterling. £	Sterling. s.	Sterling. d.	Bills drawn on the owners. £	Bills drawn on the owners. s.	Bills drawn on the owners. d.
Receipts in respect of seamen left in charge, *viz.*—							
From masters of merchant vessels for wages of seamen left in my charge, as per accounts in Form C. C. 6 and Statement on subsistence list, Form C. C. 10.							
To cash received for proceeds of sal of effects, etc., of seamen who have died while under my charge, as per Statement and Vouchers with Form C. C. 17 Nos.							
to							
Receipts in respect of deceased seamen dying on the voyage or in port, and for whom no expenses have been incurred by the officer, *viz.*—							
For wages and effects of deceased seamen, as per Statement and Form C. C. 15, seamen's money-orders.							
Total Receipts							
Balance due by the Board of Trade to the Secretary of State for India.							
Grand Total							
Total in bills drawn on the owner of British merchant ships.							

Payments.	Currency.	Sterling. £	Sterling. s.	Sterling. d.	Bills drawn on the owners. £	Bills drawn on the owners. s.	Bills drawn on the owners. d.
By amount paid, as per Statement C.C. 10, for subsistence of distressed, British seamen, Voucher Nos.							
to							
By amount for clothing as per Statement C. C. 11, Voucher Nos.							
to							
By amount for medical attendance, as per Statement C. C. 12, Voucher Nos.							
to							
By amount for travelling expenses, as per Statement C.C. 13, Vouchers Nos.							
to							
By amount paid for balance of wages due to seamen and paid to them on their recovery, as per Statement and Form C. C. 7, No.							
to							
Total Payment							
Balance due to the Board of Trade by the Secretary of State for India.							
Grand Total							
By amount of bills, as *per contra*, drawn on the owners of British merchant ships and transmitted to the Board of Trade.							

I hereby certify that the above account is just and true according to the best of my knowledge and

at ——————*his*——————*day*—————— (Signed) ——————

(*Here State title of officer.*

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